

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023
FOR
PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE

C B Heslop And Company Limited
Chartered Accountants
1 High Street
Thatcham
Berks
RG19 3JG

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

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for the year ended 5 APRIL 2023**

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**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

**REPORT OF THE TRUSTEES
for the year ended 5 APRIL 2023**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to give children with physical disabilities between the ages of 5 and 18 the chance to join in leisure opportunities, enabling them to make friends and gain greater independence, and at the same time, providing respite to their families. The charity also runs a Young Adults group (18 to 25) in order to provide continuing support.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning further activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity continues to provide activities for 5 to 11 year olds in the form of the Fun Factory. Activities include crafts, cooking and various sports and games. This group meets weekly in term time.

The PALS Youth Club group (PYC) provides support for young people from 12 to 18, meeting fortnightly and provides an opportunity for the members to increase their independence and extend their social networks, through participation in a range of activities, as well as residential trips.

The charity also provides weekend and holiday activities.

The Young Adults group provides additional support to the young people as they enter adulthood. Activities include visits to the theatre, restaurants and local leisure facilities.

Fundraising activities

The committee aim to maintain reserves of unrestricted funds of an amount to cover the expected costs for the following year.

FINANCIAL REVIEW

Financial position

This year the charity has received a grant from the local council which has been used to help cover the costs of activities.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds so that there are enough funds to cover all costs in the next year.

FUTURE PLANS

The committee members will continue to fund raise and target private and corporate donors, with a view to meeting the charity's objectives and reserves policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

PALS West Berkshire is a registered charity and was originally affiliated to SCOPE, becoming independent in 2000.

Recruitment and appointment of new trustees

Members of the executive committee are appointed for three years initially with an option of up to two further terms of three years and are appointed by election of the members at the AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1083150

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

**REPORT OF THE TRUSTEES
for the year ended 5 APRIL 2023**

Principal address

The PALS Office
Mayridge Farm
Englefield
Berks
RG7 5JT

Trustees

P Elsley
J West
H F J Banks
H E Picken (resigned 7.3.2023)
T R Snook
R P Ireland
E J L Potter (appointed 1.8.2022)

Independent Examiner

N Rivers FCA
C B Heslop And Company Limited
Chartered Accountants
1 High Street
Thatcham
Berks
RG19 3JG

Approved by order of the board of trustees on 20th July 2023 and signed on its behalf by:



.....
J West - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE

Independent examiner's report to the trustees of PALS (Partners for Active Leisure Scheme) West Berkshire

I report to the charity trustees on my examination of the accounts of PALS (Partners for Active Leisure Scheme) West Berkshire (the Trust) for the year ended 5 April 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



N Rivers FCA

C B Heslop And Company Limited
Chartered Accountants
1 High Street
Thatcham
Berkshire
RG19 3JG

Date: 8/8/2023

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 5 APRIL 2023

	Notes	5.4.23 Unrestricted fund £	5.4.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		20,857	30,819
Charitable activities			
Childrens activities		7,100	3,400
Other trading activities	2	3,834	3,468
Investment income	3	533	364
Total		<u>32,324</u>	<u>38,051</u>
EXPENDITURE ON			
Raising funds		1,701	1,446
Charitable activities			
Childrens activities		42,733	42,102
Total		<u>44,434</u>	<u>43,548</u>
NET INCOME/(EXPENDITURE)		(12,110)	(5,497)
RECONCILIATION OF FUNDS			
Total funds brought forward		105,191	110,688
TOTAL FUNDS CARRIED FORWARD		<u><u>93,081</u></u>	<u><u>105,191</u></u>

The notes form part of these financial statements

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

**BALANCE SHEET
5 APRIL 2023**

	Notes	5.4.23 Unrestricted fund £	5.4.22 Total funds £
FIXED ASSETS			
Tangible assets	6	6,566	8,764
CURRENT ASSETS			
Debtors	7	306	4,365
Cash at bank		87,393	93,065
		<u>87,699</u>	<u>97,430</u>
CREDITORS			
Amounts falling due within one year	8	(1,184)	(1,003)
NET CURRENT ASSETS		<u>86,515</u>	<u>96,427</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		93,081	105,191
NET ASSETS		<u>93,081</u>	<u>105,191</u>
FUNDS	9		
Unrestricted funds		93,081	105,191
TOTAL FUNDS		<u>93,081</u>	<u>105,191</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20th July 2023 and were signed on its behalf by:



J West - Trustee

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 5 APRIL 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 5 APRIL 2023

2. OTHER TRADING ACTIVITIES

	5.4.23	5.4.22
	£	£
Fundraising events	3,834	3,468
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	5.4.23	5.4.22
	£	£
Deposit account interest	533	364
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	5.4.23	5.4.22
	2	2
Employees	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 6 April 2022 and 5 April 2023	13,421	14,989	515	28,925
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 6 April 2022	13,187	6,558	416	20,161
Charge for year	58	2,108	32	2,198
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 5 April 2023	13,245	8,666	448	22,359
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 5 April 2023	176	6,323	67	6,566
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 5 April 2022	234	8,431	99	8,764
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 5 APRIL 2023

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23	5.4.22
	£	£
Trade debtors	-	4,066
Prepayments	306	299
	<u>306</u>	<u>4,365</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23	5.4.22
	£	£
Taxation and social security	464	284
Other creditors	720	719
	<u>1,184</u>	<u>1,003</u>

9. MOVEMENT IN FUNDS

	At 6.4.22	Net movement in funds	At 5.4.23
	£	£	£
Unrestricted funds			
General fund	105,191	(12,110)	93,081
	<u>105,191</u>	<u>(12,110)</u>	<u>93,081</u>
TOTAL FUNDS	<u>105,191</u>	<u>(12,110)</u>	<u>93,081</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	32,324	(44,434)	(12,110)
	<u>32,324</u>	<u>(44,434)</u>	<u>(12,110)</u>
TOTAL FUNDS	<u>32,324</u>	<u>(44,434)</u>	<u>(12,110)</u>

Comparatives for movement in funds

	At 6.4.21	Net movement in funds	At 5.4.22
	£	£	£
Unrestricted funds			
General fund	110,688	(5,497)	105,191
	<u>110,688</u>	<u>(5,497)</u>	<u>105,191</u>
TOTAL FUNDS	<u>110,688</u>	<u>(5,497)</u>	<u>105,191</u>

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 5 APRIL 2023

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,051	(43,548)	(5,497)
TOTAL FUNDS	<u>38,051</u>	<u>(43,548)</u>	<u>(5,497)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.21 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	110,688	(17,607)	93,081
TOTAL FUNDS	<u>110,688</u>	<u>(17,607)</u>	<u>93,081</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,375	(87,982)	(17,607)
TOTAL FUNDS	<u>70,375</u>	<u>(87,982)</u>	<u>(17,607)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2023.

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 5 APRIL 2023

	5.4.23 £	5.4.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	20,857	30,819
Other trading activities		
Fundraising events	3,834	3,468
Investment income		
Deposit account interest	533	364
Charitable activities		
Grants	7,100	3,400
Total incoming resources	32,324	38,051
EXPENDITURE		
Raising donations and legacies		
Fundraising & publicity	1,701	1,446
Charitable activities		
Wages	23,802	24,578
Postage and stationery	256	326
Sundries	857	734
Activities costs	9,192	4,766
Volunteers expenses	199	443
Co-ordinator expenses	1,284	943
Motor expenses	-	1,239
	35,590	33,029
Support costs		
Management		
Insurance	727	710
Telephone	708	781
Stationery & office supplies	1,196	1,324
Advertising	338	324
Training costs	1,050	1,821
Fixtures and fittings	59	78
Motor vehicles	2,108	2,810
Computer equipment	33	49
	6,219	7,897
Finance		
Bank charges	104	128
Governance costs		
Auditors' remuneration for non audit work	720	720
Carried forward	720	720

This page does not form part of the statutory financial statements

**PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 5 APRIL 2023

	5.4.23 £	5.4.22 £
Governance costs		
Brought forward	720	720
Professional fees	100	328
	820	1,048
Total resources expended	44,434	43,548
Net expenditure	(12,110)	(5,497)