

MASTER

REGISTERED CHARITY NUMBER: 1083150

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022
FOR
PALS (PARTNERS FOR ACTIVE LEISURE
SCHEME) WEST BERKSHIRE

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

C.B. HESLOP & Co. Ltd.,
Chartered Accountants

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

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for the year ended 5 APRIL 2022

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

**REPORT OF THE TRUSTEES
for the year ended 5 APRIL 2022**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. 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 2022**

Principal address

The PALS Office
Mayridge Farm
Englefield
Berks
RG7 5JT

Trustees

P Elsley
J West
H F J Bankes
H E Picken
T R Snook
R P Ireland (appointed 20.12.2021)

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 12 June 2022 and signed on its behalf by:



.....
H E Picken - 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 2022.

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
Berks
RG19 3JG

Date: 13 June 2022

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

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 5 APRIL 2022**

	Notes	5.4.22 Unrestricted fund £	5.4.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		30,819	14,102
Charitable activities			
Childrens activities		3,400	8,000
Other trading activities	2	3,468	2,048
Investment income	3	364	639
Total		<hr/> 38,051	<hr/> 24,789
 EXPENDITURE ON			
Raising funds		1,446	1,292
Charitable activities			
Childrens activities		42,102	45,516
Total		<hr/> 43,548	<hr/> 46,808
NET INCOME/(EXPENDITURE)		<hr/> (5,497)	<hr/> (22,019)
 RECONCILIATION OF FUNDS			
Total funds brought forward		110,688	132,707
TOTAL FUNDS CARRIED FORWARD		<hr/> <hr/> 105,191	<hr/> <hr/> 110,688

The notes form part of these financial statements

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

BALANCE SHEET
5 APRIL 2022

	Notes	5.4.22 Unrestricted fund £	5.4.21 Total funds £
FIXED ASSETS			
Tangible assets	6	8,764	11,702
CURRENT ASSETS			
Debtors	7	4,365	292
Cash at bank		93,065	100,032
		97,430	100,324
CREDITORS			
Amounts falling due within one year	8	(1,003)	(1,338)
		96,427	98,986
NET CURRENT ASSETS			
		105,191	110,688
TOTAL ASSETS LESS CURRENT LIABILITIES			
		105,191	110,688
NET ASSETS			
		105,191	110,688
FUNDS	9		
Unrestricted funds		105,191	110,688
TOTAL FUNDS		105,191	110,688

The financial statements were approved by the Board of Trustees and authorised for issue on12 June 2022 and were signed on its behalf by:



 H E Picken - Trustee

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

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 5 APRIL 2022

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 2022**

2. OTHER TRADING ACTIVITIES

	5.4.22	5.4.21
	£	£
Fundraising events	3,468	2,048
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	5.4.22	5.4.21
	£	£
Deposit account interest	364	639
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

5. STAFF COSTS

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

	5.4.22	5.4.21
Employees	2	3
	<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 2021 and 5 April 2022	13,421	14,989	515	28,925
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 6 April 2021	13,109	3,747	367	17,223
Charge for year	78	2,811	49	2,938
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 5 April 2022	13,187	6,558	416	20,161
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 5 April 2022	234	8,431	99	8,764
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 5 April 2021	312	11,242	148	11,702
	<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 2022

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22	5.4.21
	£	£
Trade debtors	4,066	-
Prepayments	299	292
	4,365	292
	4,365	292

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22	5.4.21
	£	£
Taxation and social security	284	618
Other creditors	719	720
	1,003	1,338
	1,003	1,338

9. 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
	110,688	(5,497)	105,191
TOTAL FUNDS	110,688	(5,497)	105,191

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)
	38,051	(43,548)	(5,497)
TOTAL FUNDS	38,051	(43,548)	(5,497)

Comparatives for movement in funds

	At 6.4.20	Net movement in funds	At 5.4.21
	£	£	£
Unrestricted funds			
General fund	132,707	(22,019)	110,688
	132,707	(22,019)	110,688
TOTAL FUNDS	132,707	(22,019)	110,688

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 5 APRIL 2022

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	24,789	(46,808)	(22,019)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,789</u>	<u>(46,808)</u>	<u>(22,019)</u>

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

	At 6.4.20 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	132,707	(27,516)	105,191
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>132,707</u>	<u>(27,516)</u>	<u>105,191</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	62,840	(90,356)	(27,516)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>62,840</u>	<u>(90,356)</u>	<u>(27,516)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 5 APRIL 2022**

	5.4.22 £	5.4.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,819	14,102
Other trading activities		
Fundraising events	3,468	2,048
Investment income		
Deposit account interest	364	639
Charitable activities		
Grants	3,400	8,000
Total incoming resources	38,051	24,789
 EXPENDITURE		
Raising donations and legacies		
Fundraising & publicity	1,446	1,292
Charitable activities		
Wages	24,578	28,367
Postage and stationery	326	593
Sundries	734	1,322
Activities costs	4,766	3,142
Volunteers expenses	443	174
Co-ordinator expenses	943	549
Motor expenses	1,239	917
	33,029	35,064
Support costs		
Management		
Insurance	710	701
Telephone	781	816
Stationery & office supplies	1,324	1,061
Advertising	324	775
Training costs	1,821	1,574
Fixtures and fittings	78	104
Motor vehicles	2,810	3,747
Computer equipment	49	73
	7,897	8,851
Finance		
Bank charges	128	101
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 2022

	5.4.22	5.4.21
	£	£
Governance costs		
Brought forward	720	720
Professional fees	328	780
	<hr/>	<hr/>
	1,048	1,500
	<hr/>	<hr/>
Total resources expended	43,548	46,808
	<hr/>	<hr/>
Net expenditure	<u>(5,497)</u>	<u>(22,019)</u>

This page does not form part of the statutory financial statements