

Pallion Action Group
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Pallion Action Group
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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Pallion Action Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Pallion Action Group

Charity registration number 1064481

Company registration number 3240687

Principal office and registered office 5 East Moor Road
Pallion
Sunderland
SR46QW
Tyne & Wear

The trustees

V Loraine
C Poole
R Downey
S L Rayner
A L Gillingham
M J Mphisa
M Campin
R Hollywood
S P Williams
C O'Connor
S Chowdhury

(Resigned 16 April 2024)
(Resigned 28 January 2025)

Company secretary R Hollywood

Independent examiner Julie Todd Tremaine Chartered Certified Accountant
19 Tremaine Close
Hartlepool
TS27 3LE

Pallion Action Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

Governing document

The organisation is an incorporated registered charity limited by guarantee. Registered with the Charity Commission of England and Wales on 18 September 1997.

The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of Management Committee

The Management Committee are also the Charity Trustees for the purpose of Charity Law and under the Company's Articles of Association are known as the Management Committee. The aim is to have a maximum of 10 Trustees. Nominations are requested from other organisations. The aim is to attract a variety of skills and abilities to maximize the effectiveness of the committee.

Organisational structure

The Pallion Action Group consists of a Board of Trustees consisting of a maximum of 9 members but currently consists of 9.

Responsibilities of the Management Committee

The Management Committee shall manage the business of the Charity and may exercise all the powers of the Charity unless they are subject to any restrictions imposed by the Act, the Memorandum, the Articles or any special resolution.

No alteration of the Memorandum or the Articles shall retrospectively invalidate any prior act of the Committee.

Any meeting of the Committee at which a quorum is present at the time the relevant decision is made may exercise all the powers exercisable by the Committee.

Objectives and activities

Aims and activities

Pallion Action Group (PAG) is a voluntary sector managed project, formed in 1993 as a result of positive community action. This was to address the concerns of local residents with regard to increased crime rates linked to youth unemployment.

PAG was formed to address these issues by establishing a range of services and activities aimed at reducing offending behaviour, offering choices and providing support to parents and families in order to cope with the problems they face, especially if on low income or benefits.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustee Board consider how planned activities will contribute to the aims and objectives they have set. The Trustee Board reached the conclusion that the Charity's aims and objectives did fall within the appropriate charitable purpose.

Pallion Action Group

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Over the past year, PAG has continued to deliver and expand its wide range of services and projects, making a tangible and lasting difference to the lives of people within our local community. Through commitment, innovation, and collaboration, we have strengthened our position as a trusted community anchor and a key contributor to the city's social, cultural, and economic wellbeing.

A key milestone this year was the development of a comprehensive Funding Strategy and a Strategic Plan, setting a clear direction for the organisation's future growth and sustainability. Our CEO successfully completed a mentoring programme with the Garfield Weston Charity through Pilotlighters, further enhancing leadership capacity and strategic insight across the organisation.

The long-awaited opening of the Pavilion marked one of our proudest achievements to date, attracting over 500 attendees on launch day. The Pavilion has since been recognised as one of the most successful UKSPF Capital Projects in the region, providing an accessible, inclusive space for community engagement and development.

We have actively promoted our work and raised awareness of our services through live features on national radio, highlighting the vital role PAG plays in supporting local residents. In partnership with Sunderland City Council, we also facilitated the Household Support Fund, ensuring that essential assistance reached those most vulnerable in our community during times of financial hardship.

Our efforts in leadership and innovation were recognised through successful funding from the Rank Foundation for the Time to Shine Leader Programme, and we were honoured to be selected as one of five Community Leaders to participate in the Citywide Sunderland Anchors Collaboration, also supported by the Rank Foundation.

Cultural and community engagement has remained at the heart of our work. This year, we delivered a range of creative and cultural activities, including community art projects and outdoor theatre performances, fostering inclusion, wellbeing, and pride in place. We continued to deliver holiday provision programmes, offering healthy snacks and meals to young people, while maintaining our commitment as a Warm Hub, providing a safe and welcoming space for those in need.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Another significant achievement was becoming the first organisation in the city to deliver ParkPlay, promoting physical activity, social connection, and family wellbeing. Additionally, we purchased a community minibus, enabling us to provide transport for socially isolated residents and young people, ensuring access to outings, educational trips, and wider community opportunities.

Collectively, these achievements demonstrate PAG's unwavering dedication to empowering individuals, strengthening communities, and creating positive, lasting change.

FUTURE PLANS

PAG will develop the Colab partnership with a view to look at multi year funding and commissioning work. Increase the capacity at the buildings and develop a Digital Strategy in line with the changes that are happening around services

Financial review

The statement of Financial Activities shows a surplus of £372,586 and total reserves stand at £1,111,794.

Reserves Policy and Risk Management

It is the policy of the charity to maintain unrestricted funds which are the free reserves of the charity, at a level which equates to approximately six to twelve months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergencies.

The unrestricted reserves of the charity at 31 March 2025 amounted to £611,304 of which free reserves (i.e. those not tied up in fixed assets and designated funds) amounted to £280,111.

The trustees actively review the major risks which the charity face on a regular basis and believe that maintaining our free reserves at the levels stated above, will provide sufficient resources in the event of adverse conditions.

The trustees' annual report and the strategic report were approved on 10 December 2025 and signed on behalf of the board of trustees by:

V Loraine
Trustee

Pallion Action Group

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Pallion Action Group

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Pallion Action Group ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Since the charity's income exceeded £1,000,000, in accordance with Charity Law, FRS102, the Charities SORP the financial statements for the year ended 31 March 2025 are subject to an audit. The trustees obtained from the Charity Commission of England and Wales an audit dispensation under s154(1)(f) of the Charities Act to continue with an independent examination by an external Independent Examiner.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Pallion Action Group

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Independent Examiner's Report to the Trustees of Pallion Action Group *(continued)*

Year ended 31 March 2025

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.

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

Pallion Action Group

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	82,182	934,573	1,016,755	484,795
Charitable activities	6	36,207	12,138	48,345	31,441
Investment income	7	438	—	438	401
Total income		<u>118,827</u>	<u>946,711</u>	<u>1,065,538</u>	<u>516,637</u>
Expenditure					
Expenditure on charitable activities	8	<u>35,467</u>	<u>657,485</u>	<u>692,952</u>	<u>472,486</u>
Total expenditure		<u>35,467</u>	<u>657,485</u>	<u>692,952</u>	<u>472,486</u>
Net income		<u>83,360</u>	<u>289,226</u>	<u>372,586</u>	<u>44,151</u>
Transfers between funds		216,127	(216,127)	—	—
Net movement in funds		<u>299,487</u>	<u>73,099</u>	<u>372,586</u>	<u>44,151</u>
Reconciliation of funds					
Total funds brought forward		<u>311,817</u>	<u>427,391</u>	<u>739,208</u>	<u>695,057</u>
Total funds carried forward		<u>611,304</u>	<u>500,490</u>	<u>1,111,794</u>	<u>739,208</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 26 form part of these financial statements.

Pallion Action Group

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	600,636	414,994
Current assets			
Debtors	15	48,671	139,818
Cash at bank and in hand		469,544	200,889
		518,215	340,707
Creditors: amounts falling due within one year	16	7,057	16,493
Net current assets		511,158	324,214
Total assets less current liabilities		1,111,794	739,208
Net assets		1,111,794	739,208
Funds of the charity			
Restricted funds		500,490	427,391
Unrestricted funds		611,304	311,817
Total charity funds	18	1,111,794	739,208

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 11 to 26 form part of these financial statements.

Pallion Action Group

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on 10 December 2025, and are signed on behalf of the board by:

V Loraine
Trustee

The notes on pages 11 to 26 form part of these financial statements.

Pallion Action Group

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	372,586	44,151
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	23,389	21,927
Other interest receivable and similar income	(438)	(401)
Accrued expenses	2,321	141
<i>Changes in:</i>		
Trade and other debtors	91,147	(78,911)
Trade and other creditors	(11,757)	9,703
Cash generated from operations	477,248	(3,390)
Interest received	438	401
Net cash from/(used in) operating activities	<u>477,686</u>	<u>(2,989)</u>
Cash flows from investing activities		
Purchase of tangible assets	(209,031)	(82,299)
Net cash used in investing activities	<u>(209,031)</u>	<u>(82,299)</u>
Net increase/(decrease) in cash and cash equivalents	268,655	(85,288)
Cash and cash equivalents at beginning of year	200,889	286,177
Cash and cash equivalents at end of year	<u>469,544</u>	<u>200,889</u>

The notes on pages 11 to 26 form part of these financial statements.

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 5 East Moor Road, Pallion, Sunderland, SR46QW, Tyne & Wear.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

In the event of the charity being wound up, members are required to contribute an amount not exceeding £1.

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	182	1,170	1,352
Rotary Club	—	350	350
Arnold Clark	—	500	500
Aspire	—	500	500
Grants			
City of Sunderland	—	293,826	293,826
Anonymous	40,000	4,000	44,000
Sir James Knott Trust	5,000	—	5,000
Awards For All	—	19,782	19,782
The Rank Foundation	30,000	17,079	47,079
National Lottery Community - Reaching Communities			
North East and Cumbria	—	123,520	123,520
Garfield Weston Foundation	5,000	—	5,000
Trelux Charitable Trust	2,000	—	2,000
Making a Difference Locally	—	700	700
29th May 1961 Charitable Trust	—	3,000	3,000
Birkdale Trust	—	3,000	3,000
Linden Charitable Trust	—	4,935	4,935
Rothley Trust	—	1,600	1,600
Community Foundation	—	7,990	7,990
Charles Hayward Foundation	—	10,000	10,000
Netherton Park	—	7,500	7,500
Wise Group	—	102,994	102,994
The Ballinger Trust	—	20,000	20,000
Youthall	—	6,500	6,500
BIC Foundation	—	8,294	8,294
Cathering Cookson Charitable Trust	—	1,600	1,600
Ladbrokees	—	1,600	1,600
Tesco Groundworks UK	—	1,000	1,000
Sunderland Community Chest	—	2,450	2,450
Virgin Money	—	27,075	27,075
UKSPF	—	169,106	169,106
The Rubin Foundation Charitable Trust	—	2,000	2,000
Hadrian Trust	—	1,000	1,000
High Sheriffs	—	1,000	1,000
ShARP	—	90,502	90,502
	<u>82,182</u>	<u>934,573</u>	<u>1,016,755</u>

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	2,039	1,000	3,039
Rotary Club	–	500	500
Percyl Hedley	–	300	300
Grants			
City of Sunderland	–	224,171	224,171
Anonymous	20,000	1,000	21,000
Sir James Knott Trust	5,000	–	5,000
National Lottery Community - Reaching Communities			
North East and Cumbria	–	23,263	23,263
Garfield Weston Foundation	6,500	–	6,500
Together For Children	–	11,399	11,399
Making a Difference Locally	1,000	–	1,000
29th May 1961 Charitable Trust	–	3,000	3,000
Sainsburys	–	1,500	1,500
Rothley Trust	–	1,500	1,500
Community Foundation	10,000	10,670	20,670
Leigh Trust	1,000	–	1,000
The Access Foundation	–	14,470	14,470
North East Roots	–	3,000	3,000
Molitor Trust	3,000	–	3,000
The Ballinger Trust	–	20,000	20,000
ASB Funding	–	29,660	29,660
Youthall	–	4,125	4,125
Barbour Trust	–	7,000	7,000
UKSPF	–	74,000	74,000
Back On The Map	–	5,698	5,698
	<u>48,539</u>	<u>436,256</u>	<u>484,795</u>

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Other	2,988	–	2,988
Admin services	184	–	184
Room hire	21,345	8,684	30,029
Service Delivery	11,690	3,454	15,144
	<u>36,207</u>	<u>12,138</u>	<u>48,345</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Other	2,187	1,742	3,929
Admin services	121	–	121
Room hire	23,891	–	23,891
Service Delivery	3,500	–	3,500
	<u>29,699</u>	<u>1,742</u>	<u>31,441</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest received	<u>438</u>	<u>438</u>	<u>401</u>	<u>401</u>

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
General Fund	35,467	–	35,467
Sainsburys - Cookery	–	1,255	1,255
Holidays	–	10,040	10,040
Rank Foundation - Time to Shine	–	4,941	4,941
Kayll Road Library	–	8,375	8,375
Welfare Rights Sunderland	–	107,198	107,198
Awards For All - Kayll Library	–	9,638	9,638
Rotary Club	–	346	346
BIC - Self Employment	–	5,604	5,604
Outdoor Activities	–	2,128	2,128
Community Foundation - Job Club	–	7,694	7,694
Building fund	–	9,116	9,116
T4C Holiday Activities	–	1,412	1,412
Warm Spaces	–	61,774	61,774
Library Development	–	2,500	2,500
KRL Improvements	–	205	205
Rothley Trust - Equipment	–	721	721
Seeds of Potential	–	495	495
Social Isolation	–	3,000	3,000
Access Foundation	–	19,022	19,022
EMR - ASB	–	12,995	12,995
Household Support	–	18,116	18,116
Wise Group - Relational Mentoring	–	102,994	102,994
Digital Hub	–	531	531
Toddler Group	–	1,929	1,929
Adult Social Care	–	11,600	11,600
Pavilion 36	–	85,450	85,450
Pavilion refurbishment	–	25,794	25,794
Pavilion Open Day	–	1,483	1,483
Multiply	–	141,129	141,129
	<u>35,467</u>	<u>657,485</u>	<u>692,952</u>

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General Fund	151,792	–	151,792
Million Hours	–	9,470	9,470
Kayll Road Library	–	12,802	12,802
Welfare Rights Sunderland	–	108,670	108,670
Community Foundation - Job Club	–	13,713	13,713
Awards for All	–	4,477	4,477
LA6 Community Renewal	–	3,947	3,947
Building fund	–	9,116	9,116
T4C Holiday Activities	–	12,348	12,348
Warm Spaces	–	31,303	31,303
Library Development	–	8,522	8,522
Community Chest - Craft & Chat KRL	–	14,852	14,852
Small Grants	–	20,607	20,607
Sports England - Fitness	–	2,880	2,880
Wellesley Trust - YP Education & Training	–	6,165	6,165
Household Support	–	9,147	9,147
Wise Group - Relational Mentoring	–	16,860	16,860
Pavilion	–	1,899	1,899
Multiply	–	33,916	33,916
	<u>151,792</u>	<u>320,694</u>	<u>472,486</u>

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Analysis of support costs

	Total 2025	Total 2024
	£	£
Staff costs	99,524	102,755
Premises	17,284	17,816
Communications and IT	2,761	5,415
General office	16,558	12,995
Depreciation	14,273	12,811
	<u>150,400</u>	<u>151,792</u>

10. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>23,389</u>	<u>21,927</u>

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	600	600

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	423,807	307,791
Social security costs	29,891	17,677
Employer contributions to pension plans	8,739	6,010
	<u>462,437</u>	<u>331,478</u>

The head count of employees during the year was 20 (2024: 17). The number of full-time and part-time employees during the year is analysed as follows:

	2025 No.	2024 No.
Charitable activities	<u>20</u>	<u>17</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel are remunerated for their services as follows:

	2025 £	2024
Wages & salaries	37,347	37,753
Social security costs	3,899	3,955
Employers contribution to pension plan	933	932

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Tangible fixed assets

	Freehold property £	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Total £
Cost						
At 1 Apr 2024	486,524	78,812	14,618	111,875	32,800	724,629
Additions	—	186,993	5,416	11,121	5,501	209,031
At 31 Mar 2025	<u>486,524</u>	<u>265,805</u>	<u>20,034</u>	<u>122,996</u>	<u>38,301</u>	<u>933,660</u>
Depreciation						
At 1 Apr 2024	184,624	—	4,630	101,981	18,400	309,635
Charge for the year	9,116	—	1,092	5,408	7,773	23,389
At 31 Mar 2025	<u>193,740</u>	<u>—</u>	<u>5,722</u>	<u>107,389</u>	<u>26,173</u>	<u>333,024</u>
Carrying amount						
At 31 Mar 2025	<u>292,784</u>	<u>265,805</u>	<u>14,312</u>	<u>15,607</u>	<u>12,128</u>	<u>600,636</u>
At 31 Mar 2024	<u>301,900</u>	<u>78,812</u>	<u>9,988</u>	<u>9,894</u>	<u>14,400</u>	<u>414,994</u>

The long term leasehold property is leased until which time either party give notice to terminate the contract. The charity is obligated to pay a peppercorn rent of £15 per annum during their tenure.

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Debtors

	2025	2024
	£	£
Trade debtors	44,911	136,381
Prepayments and accrued income	3,760	3,437
	<u>48,671</u>	<u>139,818</u>

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,672	12,687
Accruals and deferred income	5,151	2,830
Other creditors	234	976
	<u>7,057</u>	<u>16,493</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,739 (2024: £6,010).

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	<u>311,817</u>	<u>118,827</u>	<u>(35,467)</u>	<u>216,127</u>	<u>611,304</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	<u>255,458</u>	<u>78,639</u>	<u>(151,792)</u>	<u>129,512</u>	<u>311,817</u>

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Building	278,559	–	(9,116)	–	269,443
Welfare Rights City of Sunderland	53,207	102,891	(107,198)	(8,700)	40,200
T4C - Holiday Activities	362	–	(362)	–	–
Wise Group Relational Mentoring	–	102,994	(102,994)	–	–
Kayll Road Library	(102)	5,371	(8,375)	5,165	2,059
Rank Foundation - Time to Shine	–	17,079	(4,941)	–	12,138
Rotary Club	–	350	(346)	(4)	–
BIC - Self Employment	–	8,294	(5,604)	(628)	2,062
Library Development	–	3,000	(2,500)	–	500
Awards for All - Kayll Road	–	19,782	(9,638)	(1,387)	8,757
Holidays	3,987	10,490	(11,090)	–	3,387
Rothley Trust - Equipment	1,998	–	(721)	–	1,277
Warm Spaces	(30)	64,557	(61,774)	(2,753)	–
Corona Virus Response	–	–	–	–	–
Job Club	8,874	–	(7,694)	–	1,180
KRL Improvements	204	–	(205)	1	–
Outdoor Activities	6,519	–	(2,128)	–	4,391
Household Support	3,957	17,500	(18,116)	–	3,341
Social Isolation	3,000	1,228	(3,000)	–	1,228
Pavilion Refurbishment - Capital	(80)	197,422	(2,457)	(194,885)	–
Pavilion 36 & Refurbishment	42,210	174,081	(108,787)	(101)	107,403
Multiply	–	144,262	(141,129)	(3,133)	–
YP Education & Training	555	21,500	–	–	22,055
Digital Hubs	–	3,270	(531)	(2,739)	–
Sainsburys Cookery	1,500	–	(1,255)	–	245
Toddler Group	3,107	–	(1,929)	(1,178)	–
Access Foundation - Digital Skills	5,993	27,075	(19,022)	–	14,046
EMR ASB	13,571	–	(12,995)	–	576
KGP Equipment	–	4,800	–	(3,498)	1,302
KGP Lighting	–	2,320	–	(2,320)	–
Seeds of Potential	–	495	(495)	–	–
Adult Social Care	–	13,500	(11,600)	–	1,900
Pavilion Open Day	–	1,450	(1,483)	33	–
Birkdale Trust - BSL Training	–	3,000	–	–	3,000
	<u>427,391</u>	<u>946,711</u>	<u>(657,485)</u>	<u>(216,127)</u>	<u>500,490</u>

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds *(continued)*

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Building	287,675	–	(9,116)	–	278,559
Welfare Rights City of Sunderland	73,940	104,002	(108,670)	(16,065)	53,207
LA6 - Community Renewal	3,947	–	(3,947)	–	–
T4C - Holiday Activities	2,294	11,399	(12,348)	(983)	362
Wise Group Relational Mentoring	–	20,401	(16,860)	(3,541)	–
Million Hours	–	9,800	(9,470)	(330)	–
Kayll Road Library	8,668	1,742	(12,802)	2,290	(102)
Library Development	5,522	3,000	(8,522)	–	–
Northumbria Police - Payback	3,588	–	(3,588)	–	–
Strength & Balance	(1,000)	1,000	–	–	–
Holidays	5,865	10,670	(11,623)	(925)	3,987
Rothley Trust - Equipment	569	1,500	(71)	–	1,998
Warm Spaces	(2,538)	36,681	(31,303)	(2,870)	(30)
Corona Virus Response	467	–	(467)	–	–
Job Club	17,929	5,698	(13,713)	(1,040)	8,874
KRL Improvements	300	–	(96)	–	204
Outdoor Activities	6,519	–	–	–	6,519
Household Support	5,637	7,000	(8,680)	–	3,957
Social Isolation	–	3,000	–	–	3,000
Pavilion Refurbishment - Capital	–	79,578	(846)	(78,812)	(80)
Stop Loan Sharks	208	–	(262)	54	–
Pavilion 36 & Refurbishment	–	43,263	(1,053)	–	42,210
Awards For All Christmas	4,977	–	(4,477)	(500)	–
Multiply	3,132	53,148	(33,916)	(22,364)	–
Sport England Fitness	2,940	–	(2,880)	(60)	–
YP Education & Training	8,960	–	(6,165)	(2,240)	555
Digital Hubs	–	486	–	(486)	–
Sainsburys Cookery	–	1,500	–	–	1,500
Xmas Activities	–	2,800	(2,800)	–	–
Toddler Group	–	7,000	(2,253)	(1,640)	3,107
Access Foundation - Digital Skills	–	14,470	(8,477)	–	5,993
EMR ASB	–	19,860	(6,289)	–	13,571
	<u>439,599</u>	<u>437,998</u>	<u>(320,694)</u>	<u>(129,512)</u>	<u>427,391</u>

Pallion Action Group

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds *(continued)*

Transfer of funds represent the following:

	2025 £	2024
Management fee	(12,461)	(8,758)
Projects that have ceased in the year	(135)	(1,095)
Fixed asset expenditure transferred to general reserves	(203,530)	(78,812)
Contribution to running costs	—	(40,847)
	<u>(216,126)</u>	<u>(129,512)</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	331,193	269,443	600,636
Current assets	287,168	231,047	518,215
Creditors less than 1 year	(7,057)	—	(7,057)
Net assets	<u>611,304</u>	<u>500,490</u>	<u>1,111,794</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	136,435	278,559	414,994
Current assets	191,875	148,832	340,707
Creditors less than 1 year	(16,493)	—	(16,493)
Net assets	<u>311,817</u>	<u>427,391</u>	<u>739,208</u>

20. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	<u>200,889</u>	<u>268,655</u>	<u>469,544</u>