

# PALS (PARTNERS FOR ACTIVE LEISURE SCHEME) WEST BERKSHIRE

England & Wales · Charity number 1083150

## Details

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**Other names** PALS

**Status** Registered

**Legal form** Other

**Registered** 2000-11-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** PALS (West Berkshire)  
Broadway House  
4-8 The Broadway  
Newbury  
Berkshire  
RG14 1BA

**Phone** 07887 871112

**Email** [helen@palsweb.org.uk](mailto:helen@palsweb.org.uk)

**Website** [www.palsweb.org.uk](http://www.palsweb.org.uk)

## Activities

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**Objects:** To relieve the needs of children and young people aged 5 to 25 with physical disabilities by providing leisure and recreational activities to enable them gain in confidence and self-esteem and to achieve their potential in every aspect of their lives.

**Activities:** Provision of activities for children/young people with physical disabilities, from the age of five to twenty five.

## Classification

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- **How:** Provides Human Resources
- **What:** Disability, Amateur Sport
- **Who:** Children/young People, People With Disabilities

## Geography

- West Berkshire

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-04-05 | £24,427 | £46,339     | -      | -         |
| 2024-04-05 | £43,851 | £50,312     | -      | -         |
| 2023-04-05 | £32,324 | £44,434     | -      | -         |
| 2022-04-05 | £38,051 | £43,548     | -      | -         |
| 2021-04-05 | £24,789 | £46,808     | -      | -         |

## Trustees

| Name                 | Role | Appointed  |
|----------------------|------|------------|
| Amy Bosley           |      | 2026-06-10 |
| James Andrew JACKSON |      | 2025-03-26 |
| Joanne West          |      | 2024-04-07 |
| Paula Elsley         |      | 2014-01-17 |
| Robin Peter Ireland  |      | 2021-12-20 |

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2024**  
**FOR**  
**PALS (PARTNERS FOR ACTIVE LEISURE**  
**SCHEME) WEST BERKSHIRE**

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

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

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for the year ended 5 APRIL 2024**

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

**REPORT OF THE TRUSTEES  
for the year ended 5 APRIL 2024**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. 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**

Trustee's length of service consists of a maximum of three terms of five years, unless there are exceptional circumstances where this may need to be extended by an initial period of six months, which could be extended by another six months and no longer. This needs to be a majority decision by the board.

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

**REPORT OF THE TRUSTEES  
for the year ended 5 APRIL 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1083150

**Principal address**

Broadway House  
4-8 The Broadway  
Newbury  
Berks  
RG14 1BA

**Trustees**

P Elsley  
J P West  
H F J Bankes  
T R Snook (resigned 30.9.2023)  
R P Ireland  
E J L Potter  
J L West (appointed 7.4.2024)

**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 22<sup>nd</sup> August '24 and signed on its behalf by:



J P 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 2024.

**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: 22<sup>nd</sup> August '24

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 5 APRIL 2024**

|                                        | Notes | 5.4.24<br>Unrestricted<br>fund<br>£ | 5.4.23<br>Total<br>funds<br>£ |
|----------------------------------------|-------|-------------------------------------|-------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                                     |                               |
| Donations and legacies                 |       | 33,561                              | 20,857                        |
| <b>Charitable activities</b>           |       |                                     |                               |
| Childrens activities                   |       | 5,500                               | 7,100                         |
| Other trading activities               | 2     | 3,943                               | 3,834                         |
| Investment income                      | 3     | 847                                 | 533                           |
| <b>Total</b>                           |       | <u>43,851</u>                       | <u>32,324</u>                 |
| <br><b>EXPENDITURE ON</b>              |       |                                     |                               |
| Raising funds                          |       | 2,987                               | 1,701                         |
| <b>Charitable activities</b>           |       |                                     |                               |
| Childrens activities                   |       | <u>47,325</u>                       | <u>42,733</u>                 |
| <b>Total</b>                           |       | <u>50,312</u>                       | <u>44,434</u>                 |
| <br><b>NET INCOME/(EXPENDITURE)</b>    |       | (6,461)                             | (12,110)                      |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                     |                               |
| Total funds brought forward            |       | 93,081                              | 105,191                       |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>86,620</u></u>                | <u><u>93,081</u></u>          |

The notes form part of these financial statements

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

**BALANCE SHEET**  
**5 APRIL 2024**

|                                                  | Notes | 5.4.24<br>Unrestricted<br>fund<br>£ | 5.4.23<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|-------------------------------------|-------------------------------|
| <b>FIXED ASSETS</b>                              |       |                                     |                               |
| Tangible assets                                  | 6     | 4,920                               | 6,566                         |
| <b>CURRENT ASSETS</b>                            |       |                                     |                               |
| Debtors                                          | 7     | 315                                 | 306                           |
| Cash at bank                                     |       | 82,471                              | 87,393                        |
|                                                  |       | <u>82,786</u>                       | <u>87,699</u>                 |
| <b>CREDITORS</b>                                 |       |                                     |                               |
| Amounts falling due within one year              | 8     | (1,086)                             | (1,184)                       |
| <b>NET CURRENT ASSETS</b>                        |       | <u>81,700</u>                       | <u>86,515</u>                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>86,620</u>                       | <u>93,081</u>                 |
| <b>NET ASSETS</b>                                |       | <u>86,620</u>                       | <u>93,081</u>                 |
| <b>FUNDS</b>                                     | 9     |                                     |                               |
| Unrestricted funds                               |       | <u>86,620</u>                       | <u>93,081</u>                 |
| <b>TOTAL FUNDS</b>                               |       | <u>86,620</u>                       | <u>93,081</u>                 |

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd August '24 and were signed on its behalf by:

  
.....  
J P West - Trustee

The notes form part of these financial statements

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 5 APRIL 2024**

**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 2024**

**2. OTHER TRADING ACTIVITIES**

|                    |                   |                   |
|--------------------|-------------------|-------------------|
|                    | 5.4.24            | 5.4.23            |
|                    | £                 | £                 |
| Fundraising events | 3,943             | 3,834             |
|                    | <u>          </u> | <u>          </u> |

**3. INVESTMENT INCOME**

|                          |                   |                   |
|--------------------------|-------------------|-------------------|
|                          | 5.4.24            | 5.4.23            |
|                          | £                 | £                 |
| Deposit account interest | 847               | 533               |
|                          | <u>          </u> | <u>          </u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**5. STAFF COSTS**

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

|           |                   |                   |
|-----------|-------------------|-------------------|
|           | 5.4.24            | 5.4.23            |
| Employees | 2                 | 2                 |
|           | <u>          </u> | <u>          </u> |

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

**6. TANGIBLE FIXED ASSETS**

|                                  | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£ | Totals<br>£       |
|----------------------------------|----------------------------------|------------------------|----------------------------|-------------------|
| <b>COST</b>                      |                                  |                        |                            |                   |
| At 6 April 2023 and 5 April 2024 | 13,421                           | 14,989                 | 515                        | 28,925            |
|                                  | <u>          </u>                | <u>          </u>      | <u>          </u>          | <u>          </u> |
| <b>DEPRECIATION</b>              |                                  |                        |                            |                   |
| At 6 April 2023                  | 13,245                           | 8,666                  | 448                        | 22,359            |
| Charge for year                  | 44                               | 1,580                  | 22                         | 1,646             |
|                                  | <u>          </u>                | <u>          </u>      | <u>          </u>          | <u>          </u> |
| At 5 April 2024                  | 13,289                           | 10,246                 | 470                        | 24,005            |
|                                  | <u>          </u>                | <u>          </u>      | <u>          </u>          | <u>          </u> |
| <b>NET BOOK VALUE</b>            |                                  |                        |                            |                   |
| At 5 April 2024                  | 132                              | 4,743                  | 45                         | 4,920             |
|                                  | <u>          </u>                | <u>          </u>      | <u>          </u>          | <u>          </u> |
| At 5 April 2023                  | 176                              | 6,323                  | 67                         | 6,566             |
|                                  | <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 2024**

|                                                        |                   |                   |
|--------------------------------------------------------|-------------------|-------------------|
| <b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> | 5.4.24            | 5.4.23            |
|                                                        | £                 | £                 |
| Prepayments                                            | 315               | 306               |
|                                                        | <u>          </u> | <u>          </u> |

|                                                          |                   |                   |
|----------------------------------------------------------|-------------------|-------------------|
| <b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> | 5.4.24            | 5.4.23            |
|                                                          | £                 | £                 |
| Taxation and social security                             | 335               | 464               |
| Other creditors                                          | 751               | 720               |
|                                                          | <u>          </u> | <u>          </u> |
|                                                          | 1,086             | 1,184             |
|                                                          | <u>          </u> | <u>          </u> |

|                             |                   |                   |                   |
|-----------------------------|-------------------|-------------------|-------------------|
| <b>9. MOVEMENT IN FUNDS</b> |                   | Net<br>movement   |                   |
|                             | At 6.4.23         | in funds          | At                |
|                             | £                 | £                 | 5.4.24            |
| <b>Unrestricted funds</b>   |                   |                   | £                 |
| General fund                | 93,081            | (6,461)           | 86,620            |
|                             | <u>          </u> | <u>          </u> | <u>          </u> |
| <b>TOTAL FUNDS</b>          | 93,081            | (6,461)           | 86,620            |
|                             | <u>          </u> | <u>          </u> | <u>          </u> |

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

|                           |                       |                       |                      |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 43,851                | (50,312)              | (6,461)              |
|                           | <u>          </u>     | <u>          </u>     | <u>          </u>    |
| <b>TOTAL FUNDS</b>        | 43,851                | (50,312)              | (6,461)              |
|                           | <u>          </u>     | <u>          </u>     | <u>          </u>    |

**Comparatives for movement in funds**

|                           |                   |                   |                   |
|---------------------------|-------------------|-------------------|-------------------|
|                           | At 6.4.22         | Net<br>movement   | At                |
|                           | £                 | in funds          | 5.4.23            |
|                           |                   | £                 | £                 |
| <b>Unrestricted funds</b> |                   |                   |                   |
| General fund              | 105,191           | (12,110)          | 93,081            |
|                           | <u>          </u> | <u>          </u> | <u>          </u> |
| <b>TOTAL FUNDS</b>        | 105,191           | (12,110)          | 93,081            |
|                           | <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 2024**

**9. MOVEMENT IN FUNDS - continued**

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

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

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

|                           | At 6.4.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>5.4.24<br>£ |
|---------------------------|----------------|----------------------------------|-------------------|
| <b>Unrestricted funds</b> |                |                                  |                   |
| General fund              | 105,191        | (18,571)                         | 86,620            |
|                           | <hr/>          | <hr/>                            | <hr/>             |
| <b>TOTAL FUNDS</b>        | <u>105,191</u> | <u>(18,571)</u>                  | <u>86,620</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 76,175                     | (94,746)                   | (18,571)                  |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>76,175</u>              | <u>(94,746)</u>            | <u>(18,571)</u>           |

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2024.

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 5 APRIL 2024**

|                                           | 5.4.24<br>£ | 5.4.23<br>£ |
|-------------------------------------------|-------------|-------------|
| <b>INCOME AND ENDOWMENTS</b>              |             |             |
| <b>Donations and legacies</b>             |             |             |
| Donations                                 | 33,561      | 20,857      |
| <b>Other trading activities</b>           |             |             |
| Fundraising events                        | 3,943       | 3,834       |
| <b>Investment income</b>                  |             |             |
| Deposit account interest                  | 847         | 533         |
| <b>Charitable activities</b>              |             |             |
| Grants                                    | 5,500       | 7,100       |
| <b>Total incoming resources</b>           | 43,851      | 32,324      |
| <b>EXPENDITURE</b>                        |             |             |
| <b>Raising donations and legacies</b>     |             |             |
| Fundraising & publicity                   | 2,987       | 1,701       |
| <b>Charitable activities</b>              |             |             |
| Wages                                     | 25,781      | 23,802      |
| Postage and stationery                    | 432         | 256         |
| Sundries                                  | 4,934       | 857         |
| Activities costs                          | 7,521       | 9,192       |
| Volunteers expenses                       | 90          | 199         |
| Co-ordinator expenses                     | 1,196       | 1,284       |
|                                           | 39,954      | 35,590      |
| <b>Support costs</b>                      |             |             |
| <b>Management</b>                         |             |             |
| Insurance                                 | 747         | 727         |
| Telephone                                 | 815         | 708         |
| Stationery & office supplies              | 1,144       | 1,196       |
| Advertising                               | 421         | 338         |
| Training costs                            | 1,559       | 1,050       |
| Fixtures and fittings                     | 44          | 59          |
| Motor vehicles                            | 1,581       | 2,108       |
| Computer equipment                        | 22          | 33          |
|                                           | 6,333       | 6,219       |
| <b>Finance</b>                            |             |             |
| Bank charges                              | 60          | 104         |
| <b>Governance costs</b>                   |             |             |
| Auditors' remuneration for non audit work | 778         | 720         |
| Carried forward                           | 778         | 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 2024**

|                              | 5.4.24                  | 5.4.23                   |
|------------------------------|-------------------------|--------------------------|
|                              | £                       | £                        |
| <b>Governance costs</b>      |                         |                          |
| Brought forward              | 778                     | 720                      |
| Professional fees            | 200                     | 100                      |
|                              | <hr/> 978               | <hr/> 820                |
| <br>Total resources expended | <br><hr/> 50,312        | <br><hr/> 44,434         |
| <br>Net expenditure          | <br><hr/> <hr/> (6,461) | <br><hr/> <hr/> (12,110) |

This page does not form part of the statutory financial statements

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# Accounts

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**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 20<sup>th</sup> 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').

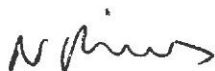
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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  
Berks  
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<br>Unrestricted<br>fund<br>£ | 5.4.22<br>Total<br>funds<br>£ |
|------------------------------------|-------|-------------------------------------|-------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                     |                               |
| Donations and legacies             |       | 20,857                              | 30,819                        |
| <b>Charitable activities</b>       |       |                                     |                               |
| Childrens activities               |       | 7,100                               | 3,400                         |
| Other trading activities           | 2     | 3,834                               | 3,468                         |
| Investment income                  | 3     | 533                                 | 364                           |
| <b>Total</b>                       |       | <u>32,324</u>                       | <u>38,051</u>                 |
| <b>EXPENDITURE ON</b>              |       |                                     |                               |
| Raising funds                      |       | 1,701                               | 1,446                         |
| <b>Charitable activities</b>       |       |                                     |                               |
| Childrens activities               |       | 42,733                              | 42,102                        |
| <b>Total</b>                       |       | <u>44,434</u>                       | <u>43,548</u>                 |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (12,110)                            | (5,497)                       |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                     |                               |
| Total funds brought forward        |       | 105,191                             | 110,688                       |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <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<br>Unrestricted<br>fund<br>£ | 5.4.22<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|-------------------------------------|-------------------------------|
| <b>FIXED ASSETS</b>                              |       |                                     |                               |
| Tangible assets                                  | 6     | 6,566                               | 8,764                         |
| <b>CURRENT ASSETS</b>                            |       |                                     |                               |
| Debtors                                          | 7     | 306                                 | 4,365                         |
| Cash at bank                                     |       | 87,393                              | 93,065                        |
|                                                  |       | <u>87,699</u>                       | <u>97,430</u>                 |
| <b>CREDITORS</b>                                 |       |                                     |                               |
| Amounts falling due within one year              | 8     | (1,184)                             | (1,003)                       |
| <b>NET CURRENT ASSETS</b>                        |       | <u>86,515</u>                       | <u>96,427</u>                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | 93,081                              | 105,191                       |
| <b>NET ASSETS</b>                                |       | <u>93,081</u>                       | <u>105,191</u>                |
| <b>FUNDS</b>                                     | 9     |                                     |                               |
| Unrestricted funds                               |       | 93,081                              | 105,191                       |
| <b>TOTAL FUNDS</b>                               |       | <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            |
| Employees | 2                 | 2                 |
|           | <u>          </u> | <u>          </u> |

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

**6. TANGIBLE FIXED ASSETS**

|                                  | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£ | Totals<br>£       |
|----------------------------------|----------------------------------|------------------------|----------------------------|-------------------|
| <b>COST</b>                      |                                  |                        |                            |                   |
| At 6 April 2022 and 5 April 2023 | 13,421                           | 14,989                 | 515                        | 28,925            |
|                                  | <u>          </u>                | <u>          </u>      | <u>          </u>          | <u>          </u> |
| <b>DEPRECIATION</b>              |                                  |                        |                            |                   |
| 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> |
| <b>NET BOOK VALUE</b>            |                                  |                        |                            |                   |
| 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<br>movement<br>in funds | At<br>5.4.23  |
|---------------------------|----------------|-----------------------------|---------------|
|                           | £              | £                           | £             |
| <b>Unrestricted funds</b> |                |                             |               |
| General fund              | 105,191        | (12,110)                    | 93,081        |
|                           | <u>105,191</u> | <u>(12,110)</u>             | <u>93,081</u> |
| <b>TOTAL FUNDS</b>        | <u>105,191</u> | <u>(12,110)</u>             | <u>93,081</u> |

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

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

**Comparatives for movement in funds**

|                           | At 6.4.21      | Net<br>movement<br>in funds | At<br>5.4.22   |
|---------------------------|----------------|-----------------------------|----------------|
|                           | £              | £                           | £              |
| <b>Unrestricted funds</b> |                |                             |                |
| General fund              | 110,688        | (5,497)                     | 105,191        |
|                           | <u>110,688</u> | <u>(5,497)</u>              | <u>105,191</u> |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 38,051                     | (43,548)                   | (5,497)                   |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>5.4.23<br>£ |
|---------------------------|----------------|----------------------------------|-------------------|
| <b>Unrestricted funds</b> |                |                                  |                   |
| General fund              | 110,688        | (17,607)                         | 93,081            |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 70,375                     | (87,982)                   | (17,607)                  |
| <b>TOTAL FUNDS</b>        | <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<br>£ | 5.4.22<br>£ |
|-------------------------------------------|-------------|-------------|
| <b>INCOME AND ENDOWMENTS</b>              |             |             |
| <b>Donations and legacies</b>             |             |             |
| Donations                                 | 20,857      | 30,819      |
| <b>Other trading activities</b>           |             |             |
| Fundraising events                        | 3,834       | 3,468       |
| <b>Investment income</b>                  |             |             |
| Deposit account interest                  | 533         | 364         |
| <b>Charitable activities</b>              |             |             |
| Grants                                    | 7,100       | 3,400       |
| <b>Total incoming resources</b>           | 32,324      | 38,051      |
| <b>EXPENDITURE</b>                        |             |             |
| <b>Raising donations and legacies</b>     |             |             |
| Fundraising & publicity                   | 1,701       | 1,446       |
| <b>Charitable activities</b>              |             |             |
| 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      |
| <b>Support costs</b>                      |             |             |
| <b>Management</b>                         |             |             |
| 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       |
| <b>Finance</b>                            |             |             |
| Bank charges                              | 104         | 128         |
| <b>Governance costs</b>                   |             |             |
| 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<br>£          | 5.4.22<br>£         |
|--------------------------|----------------------|---------------------|
| <b>Governance costs</b>  |                      |                     |
| Brought forward          | 720                  | 720                 |
| Professional fees        | 100                  | 328                 |
|                          | <hr/> 820            | <hr/> 1,048         |
| Total resources expended | <hr/> 44,434         | <hr/> 43,548        |
| <b>Net expenditure</b>   | <hr/> <hr/> (12,110) | <hr/> <hr/> (5,497) |

This page does not form part of the statutory financial statements

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# Accounts

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on  
 .....12 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<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£ | Totals<br>£       |
|----------------------------------|----------------------------------|------------------------|----------------------------|-------------------|
| <b>COST</b>                      |                                  |                        |                            |                   |
| At 6 April 2021 and 5 April 2022 | 13,421                           | 14,989                 | 515                        | 28,925            |
|                                  | <u>          </u>                | <u>          </u>      | <u>          </u>          | <u>          </u> |
| <b>DEPRECIATION</b>              |                                  |                        |                            |                   |
| 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> |
| <b>NET BOOK VALUE</b>            |                                  |                        |                            |                   |
| 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        |
|               | <u>4,365</u> | <u>292</u> |

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 5.4.22       | 5.4.21       |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Taxation and social security | 284          | 618          |
| Other creditors              | 719          | 720          |
|                              | <u>1,003</u> | <u>1,338</u> |

**9. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

|                           | At 6.4.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>5.4.21<br>£ |
|---------------------------|----------------|----------------------------------|-------------------|
| <b>Unrestricted funds</b> |                |                                  |                   |
| General fund              | 132,707        | (22,019)                         | 110,688           |
|                           | <u>132,707</u> | <u>(22,019)</u>                  | <u>110,688</u>    |
| <b>TOTAL FUNDS</b>        | <u>132,707</u> | <u>(22,019)</u>                  | <u>110,688</u>    |

**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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 24,789                     | (46,808)                   | (22,019)                  |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>5.4.22<br>£ |
|---------------------------|----------------|----------------------------------|-------------------|
| <b>Unrestricted funds</b> |                |                                  |                   |
| General fund              | 132,707        | (27,516)                         | 105,191           |
|                           | <hr/>          | <hr/>                            | <hr/>             |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 62,840                     | (90,356)                   | (27,516)                  |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <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<br>£ | 5.4.21<br>£ |
|-------------------------------------------|-------------|-------------|
| <b>INCOME AND ENDOWMENTS</b>              |             |             |
| <b>Donations and legacies</b>             |             |             |
| Donations                                 | 30,819      | 14,102      |
| <b>Other trading activities</b>           |             |             |
| Fundraising events                        | 3,468       | 2,048       |
| <b>Investment income</b>                  |             |             |
| Deposit account interest                  | 364         | 639         |
| <b>Charitable activities</b>              |             |             |
| Grants                                    | 3,400       | 8,000       |
| <b>Total incoming resources</b>           | 38,051      | 24,789      |
| <b>EXPENDITURE</b>                        |             |             |
| <b>Raising donations and legacies</b>     |             |             |
| Fundraising & publicity                   | 1,446       | 1,292       |
| <b>Charitable activities</b>              |             |             |
| 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      |
| <b>Support costs</b>                      |             |             |
| <b>Management</b>                         |             |             |
| 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       |
| <b>Finance</b>                            |             |             |
| Bank charges                              | 128         | 101         |
| <b>Governance costs</b>                   |             |             |
| 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               |
|--------------------------|---------------------|----------------------|
|                          | £                   | £                    |
| <b>Governance costs</b>  |                     |                      |
| Brought forward          | 720                 | 720                  |
| Professional fees        | 328                 | 780                  |
|                          | <hr/> 1,048         | <hr/> 1,500          |
| Total resources expended | <hr/> 43,548        | <hr/> 46,808         |
| <b>Net expenditure</b>   | <hr/> <hr/> (5,497) | <hr/> <hr/> (22,019) |