

Charity registration number: 1140016

Pathfield Activities Club

known as

PAC

Annual Report and Financial Statements

for the Year Ended 30 April 2021

Pathfield Activities Club

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Reference and Administrative Details

Trustees	Emma McArthur, Chair Maria Greenwood, Vice Chair Philip Darke, Treasurer Pat Herman, Secretary Avril Burrows Zoe Eley Katherine Ingle Danielle Lang Sara Milburn Nicola Palmer Jacqueline Parr
Principal Office	Pathfield School Abbey Road Barnstaple Devon EX31 1JU
Charity Registration Number	1140016
Bankers	Barclays Bank plc Barnstaple 38 Boutport Street Barnstaple North Devon
Independent Examiner	Wortham Jaques Limited Chartered Accountants and Charity Advisers 130a High Street CREDITON Devon EX17 3LQ

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Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2021.

Objectives

The objectives of PAC as set out in its governing document are to provide support for families of children and young people with special needs. We provide the necessary facilities for the care, recreation and education of children and young people with special educational needs and severe learning difficulties during out of school hours and school holidays, within an environment that provides and promotes their physical, mental and spiritual wellbeing as well as providing support for their parents and/or carers. We have amended our constitution in order to offer our services to young people aged up to 25.

Activities

When planning our activities for the year we have kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The Club empowers and enables children and young people with special needs to take part in social and leisure activities both as individuals and with their peers. Our members benefit from access to recreation and from opportunities to learn new skills increasing their independence and enabling them to make new friends.

Wherever possible, we focus on community outings and life skills based activities including shopping for and preparing their own food. We are able to use the specialist facilities of Pathfield School including the hydrotherapy pool, multi sensory environment and soft play area.

Any young person with special needs (or their family members) can apply for a place and if none is immediately available they will be added to the waiting list. We include members from all backgrounds regardless of income. Fees can be paid through direct payments allocated by Integrated Children's Services or via a contract directly with Integrated Children's Service (CYP100).

The activities as a whole also benefit the local community in promoting awareness of young people with additional needs, thus enabling our members to be more included within society.

Challenges and Achievements

As with all Clubs this year we have had to close due to Covid-19 - our last session before lockdown took place on Saturday 21st March 2019. We have been able to re-open successfully for three days a week during the School summer holidays and are hoping to return to normal opening from 12th September 2020.

Many local clubs and activities have been cancelled for the summer holidays and we have therefore seen a large increase in the number of new referrals for children to attend Club over the holidays. This has led to an increase in Club membership.

Staff continue to receive a wide range of training to ensure that children and young people with even the most complex of needs can be included. This includes training for administration of medication, feeds through gastrostomy tubes, first aid, pool safety, safeguarding and correct manual handling as well as the use of strategies to manage challenging behaviour. All staff and volunteers are DBS checked and we expect all our staff to share the Trustees' commitment to providing an excellent facility for our members.

The Club provides respite care for families as well as providing social stimulation for our members. Without the Club some of our members are at risk of leading very isolated lives especially during school holiday periods. PAC aims to provide a safe and secure environment where young people can enjoy a social life with their peers and extend their friendship groups.

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Trustees' Report

Financial Review

Our principal source of funds continues to be from sessions fees. We have been able to maintain our current rate of fees despite a further increase in staffing costs. Pathfield School Governors have continued to support the Club by keeping the reduced rental fees.

We have also received grants, notably (over £500) from Barnstaple Town Councillors Community Grant who continue to support our specialist training needs and True Colours to support staffing costs for hydrotherapy.

Structure Governance and Management

The charity is governed according to its constitution adopted on 6th November 2010. It is an association consisting of 50 members who appoint or re-appoint the Trustees annually at the Annual General Meeting. There is a safeguarding/child protection policy in place and DBS checks are carried out on all staff members and trustees for children and adults.

The Club is now managed solely by Beverley Moyes, supported by an administrator and 4 play leaders. Play Leaders take on managerial duties when the manager is on holiday or if she is unable to be in Club for any other reason.

We are a member of Voluntary Organisations of Young People and Children (VOYC) who provide helpful advice and offer us affordable training opportunities for our staff. All trustees give their time voluntarily and received no remuneration or other benefits.

Exemptions from Disclosure

Our Trustees have no exemptions from disclosure.

Funds held as custodian trustee on behalf of others

The trustees have considered the potential risks that the charity might face. We hold cash at the bank of £22,562 of which £1,140 are restricted funds. These funds are held in order to meet any unforeseen expenditure that may occur. The trustees regularly review the finances and budgets in line with the Reserves Fund Policy.

We have a separate bank account for significant fees paid in advance of our current invoicing period.

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Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 23 October 2021 and signed on its behalf by:

.....
Emma McArthur, Chair
Trustee

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Independent Examiner's Report to the trustees of Pathfield Activities Club

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2021 which are set out on pages 6 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Pathfield Activities Club 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 Pathfield Activities Club's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Pathfield Activities Club 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 accounting 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.

.....
Charlotte Gibbs BFP ACA
Wortham Jaques Limited
Chartered Accountants and Charity Advisers

130a High Street
Crediton
Devon
EX17 3LQ

19 November 2021

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Statement of Financial Activities for the Year Ended 30 April 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		32,144	-	32,144
Charitable activities		47,391	-	47,391
Investment income	4	3	-	3
Total income		79,538	-	79,538
Expenditure on:				
Charitable activities		(70,132)	-	(70,132)
Total expenditure		(70,132)	-	(70,132)
Net income		9,406	-	9,406
Net movement in funds		9,406	-	9,406
Reconciliation of funds				
Total funds brought forward		13,130	1,140	14,270
Total funds carried forward	17	22,536	1,140	23,676
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		926	2,550	3,476
Charitable activities		67,415	-	67,415
Investment income	4	4	-	4
Total income		68,345	2,550	70,895
Expenditure on:				
Charitable activities		(71,505)	(3,128)	(74,633)
Total expenditure		(71,505)	(3,128)	(74,633)
Net expenditure		(3,160)	(578)	(3,738)
Net movement in funds		(3,160)	(578)	(3,738)
Reconciliation of funds				
Total funds brought forward		16,289	1,718	18,007
Total funds carried forward	17	13,129	1,140	14,269

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for both years is shown in note 17.

The notes on pages 8 to 17 form an integral part of these financial statements.

Pathfield Activities Club
known as PAC
(Registration number: 1140016)
Balance Sheet as at 30 April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	617	809
Current assets			
Debtors	13	3,650	95
Cash at bank and in hand	14	<u>35,387</u>	<u>22,562</u>
		39,037	22,657
Creditors: Amounts falling due within one year	15	<u>(15,978)</u>	<u>(9,197)</u>
Net current assets		<u>23,059</u>	<u>13,460</u>
Net assets		<u>23,676</u>	<u>14,269</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		1,140	1,140
Unrestricted income funds			
Unrestricted funds		<u>22,536</u>	<u>13,129</u>
Total funds	17	<u>23,676</u>	<u>14,269</u>

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 23 October 2021 and signed on their behalf by:

.....
Emma McArthur, Chair
Trustee

.....
Philip Darke, Treasurer
Trustee

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Notes to the Financial Statements for the Year Ended 30 April 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Pathfield Activities Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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Notes to the Financial Statements for the Year Ended 30 April 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance

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Notes to the Financial Statements for the Year Ended 30 April 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

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Notes to the Financial Statements for the Year Ended 30 April 2021

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from individuals	92	92	926
Grants, including capital grants;			
Government grants	29,092	29,092	550
Grants from other charities	2,960	2,960	2,000
	<u>32,144</u>	<u>32,144</u>	<u>3,476</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Children's care and activities	<u>47,391</u>	<u>47,391</u>	<u>67,415</u>

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Notes to the Financial Statements for the Year Ended 30 April 2021

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	3	3
Total for 2021	<u>3</u>	<u>3</u>
Total for 2020	<u>4</u>	<u>4</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Children's activities		3,012	3,012	7,611
Depreciation, amortisation and other similar costs		192	192	303
Staff costs		66,262	66,262	66,029
Governance costs		<u>666</u>	<u>666</u>	<u>690</u>
		<u>70,132</u>	<u>70,132</u>	<u>74,633</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees Examination of the financial statements	666	666
Total for 2021	<u>666</u>	<u>666</u>
Total for 2020	<u>690</u>	<u>690</u>

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Notes to the Financial Statements for the Year Ended 30 April 2021

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021	2020
	£	£
Depreciation of fixed assets	<u>192</u>	<u>303</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	66,085	66,029
Pension costs	<u>177</u>	<u>-</u>
	<u>66,262</u>	<u>66,029</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Charitable activities	<u>19</u>	<u>23</u>

No employee received emoluments of more than £60,000 during the year

10 Independent examiner's remuneration

	2021	2020
	£	£
Examination of the financial statements	<u>666</u>	<u>690</u>

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Notes to the Financial Statements for the Year Ended 30 April 2021

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 May 2020	2,034	2,034
At 30 April 2021	2,034	2,034
Depreciation		
At 1 May 2020	1,225	1,225
Charge for the year	192	192
At 30 April 2021	1,417	1,417
Net book value		
At 30 April 2021	617	617
At 30 April 2020	809	809

13 Debtors

	2021 £	2020 £
Other debtors	3,650	95

14 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	102	51
Cash at bank	35,285	22,511
	35,387	22,562

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Notes to the Financial Statements for the Year Ended 30 April 2021

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	608	-
Other creditors	8,096	-
Accruals	689	691
Deferred income	6,585	8,506
	<u>15,978</u>	<u>9,197</u>
	2021 £	2020 £
Deferred income at 1 May 2020	8,506	12,685
Resources deferred in the period	6,585	8,506
Amounts released from previous periods	(8,506)	(12,685)
Deferred income at year end	<u>6,585</u>	<u>8,506</u>

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £177 (2020 - £Nil).

17 Funds

	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Balance at 30 April 2021 £
Unrestricted funds				
<i>General</i>				
Unrestricted income fund	13,130	79,538	(70,132)	22,536
Restricted funds				
Tesco	330	-	-	330
The True Colours Trust	810	-	-	810
	<u>1,140</u>	<u>-</u>	<u>-</u>	<u>1,140</u>
Total funds	<u>14,270</u>	<u>79,538</u>	<u>(70,132)</u>	<u>23,676</u>

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Notes to the Financial Statements for the Year Ended 30 April 2021

	Balance at 1 May 2019 £	Incoming resources £	Resources expended £	Balance at 30 April 2020 £
Unrestricted funds				
<i>General</i>				
Unrestricted income fund	16,289	68,345	(71,505)	13,129
Restricted funds				
St James' Place	913	-	(913)	-
Tesco	330	-	-	330
Barnstaple Model Society	475	-	(475)	-
Councillors' Grants	-	550	(550)	-
The True Colours Trust	-	2,000	(1,190)	810
	<u>1,718</u>	<u>2,550</u>	<u>(3,128)</u>	<u>1,140</u>
Total funds	<u>18,007</u>	<u>70,895</u>	<u>(74,633)</u>	<u>14,269</u>

The specific purposes for which the funds are to be applied are as follows:

St James' Place: To help fund play leaders' wages.

The True Colours Foundation: Grant to support staffing costs for hydrotherapy

Tesco: A grant for the purchase of new equipment and resources.

Barnstaple Model Society: Funds donated for the purchase of musical instruments.

Barnstaple Town Councillors' Community Fund: A grant for specialist training of PAC staff.

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2021 £
Tangible fixed assets	617	-	617
Current assets	37,897	1,140	39,037
Current liabilities	<u>(15,978)</u>	<u>-</u>	<u>(15,978)</u>
Total net assets	<u>22,536</u>	<u>1,140</u>	<u>23,676</u>

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Notes to the Financial Statements for the Year Ended 30 April 2021

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2020 £
Tangible fixed assets	809	-	809
Current assets	21,517	1,140	22,657
Current liabilities	<u>(9,197)</u>	<u>-</u>	<u>(9,197)</u>
Total net assets	<u>13,129</u>	<u>1,140</u>	<u>14,269</u>