

Charity registration number: 1140016

# Pathfield Activities Club

known as

PAC

Annual Report and Financial Statements

for the Year Ended 30 April 2023

Wortham Jaques Limited  
Chartered Accountants and Charity Advisers  
130a High Street  
Crediton  
Devon  
EX17 3LQ

**Pathfield Activities Club**

**known as PAC**

**Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 20

## **Pathfield Activities Club**

**known as PAC**

### **Reference and Administrative Details**

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

## **Pathfield Activities Club**

**known as PAC**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2023.

#### **Objectives and activities**

##### ***Objects and aims***

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 on Saturdays 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.

##### ***Objectives, strategies and activities***

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.

##### ***Public benefit***

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.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Pathfield Activities Club**

### **known as PAC**

## **Trustees' Report (continued)**

### **Achievements and performance**

We have had no forced unplanned closures during the financial year and ran 65 sessions. We continue to be vigilant and ensure that any member of staff who tests positive for Covid do not work.

For the first time since the Pandemic we were able to offer a full programme of trips out into the community and visits into Club over the summer holidays. We ensured that all members were included in at least one of these activities. Activities included visits to Ilfracombe Aquarium, Watermouth Castle and Combe Martin Wildlife Park and visits from Exmoor Zoo and Captain Coconut!

Staffing continues to be our main challenge, last year we had 31 members off staff and this year we have 28 members of staff. Our hourly pay rates have increased in the year in line with Government legislation, but we struggle to compete with local supermarkets to retain staff as we feel unable to match the rates they are paying.

We are doing all we can to avoid increasing our session fees which remain at £95 per session for 1:1 support and £65 for 1:3.

### **Membership**

We continue to see an increase in the numbers of referrals there are currently 23 on the waiting list and our current memberships stands at 66 many of whom are paid through direct contract with Devon County Council. We currently have 21 members who have DCC contracts, and 8 DCC contracts waiting for an available space.

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.

### **Training**

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 pool safety for key members of staff, training for administration of medication, feeds through gastrostomy tubes, first aid, food hygiene, safeguarding and correct manual handling as well as the use of strategies to manage challenging behaviour.

Our committee member with responsibility for safeguarding has undertaken a Safeguarding Refresher course and two other members of the Committee have undertaken a Safer Recruitment course.

### **Safeguarding**

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.

## **Pathfield Activities Club**

**known as PAC**

### **Trustees' Report (continued)**

#### **Financial review**

Our principal source of funds continues to be from sessions fees. Our fees increased at the beginning of the financial year (1st May 2022) from £90 to £95 for 1:1 support and from £60 to £65 for those needed 1:3 support.

Pathfield School Governors have continued to support the Club by keeping the reduced rental fees at £40 per session

We have also received grants, notably (£500 and above) from Barnstaple Town Council towards general overheads, Awards for All for IT equipment and ASDA for general use.

We underspent on the DCC Small Grant received before the pandemic and this was repaid as they had already agreed to carry the grant forward to 2022/23. An amount of £927 was repaid

#### ***Policy on reserves***

The trustees have considered the potential risks that the charity might face. We hold cash at the bank of £48,862 of which £97 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.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Emma McArthur, Chair
	Maria Greenwood, Vice Chair
	Philip Darke, Treasurer
	Pat Herman, Secretary
	Avril Burrows
	Lorna Chivers (appointed 13 August 2022)
	Zoe Eley
	Natasha Hewitt (appointed 13 August 2022)
	Danielle Lang
	Sara Milburn
	Nicola Palmer
	Jacqueline Parr

## **Pathfield Activities Club**

**known as PAC**

### **Trustees' Report (continued)**

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is governed according to its constitution adopted on 12th March 2022. It is an association consisting of 66 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.

##### ***Organisational structure***

The Club is managed by Beverley Moyes, supported by an administrator and 4 play leaders, and 2 cover playleaders. Play Leaders take on managerial duties when the manager is on holiday or if Ms Moyes 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.

## **Pathfield Activities Club**

**known as PAC**

### **Trustees' Report (continued)**

#### **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 Charities (Accounts and Reports) Regulations 2008, 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on ~~16 SEPT 23~~ and signed on its behalf by:



Emma McArthur  
Trustee



## **Pathfield Activities Club**

**known as PAC**

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

I report to the trustees on my examination of the accounts of Pathfield Activities Club for the year ended 30 April 2023.

#### **Responsibilities and basis of report**

As the charity 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 Chapman Gibbs BFP ACA  
Wortham Jaques Limited  
Chartered Accountants and Charity Advisers

130a High Street  
Crediton  
Devon  
EX17 3LQ

Date: 19 SEPTEMBER 2023

# Pathfield Activities Club

known as PAC

## Statement of Financial Activities for the Year Ended 30 April 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies		1,000	6,600	7,600
Charitable activities		86,943	-	86,943
Investment income	4	2	-	2
Total income		87,945	6,600	94,545
<b>Expenditure on:</b>				
Charitable activities		(82,246)	(3,866)	(86,112)
Total expenditure		(82,246)	(3,866)	(86,112)
Net income		5,699	2,734	8,433
Gross transfers between funds		6,382	(6,382)	-
Net movement in funds		12,081	(3,648)	8,433
<b>Reconciliation of funds</b>				
Total funds brought forward		26,593	3,745	30,338
Total funds carried forward	17	38,674	97	38,771
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		750	3,960	4,710
Charitable activities		80,780	-	80,780
Total income		81,530	3,960	85,490
<b>Expenditure on:</b>				
Charitable activities		(77,472)	(1,355)	(78,827)
Total expenditure		(77,472)	(1,355)	(78,827)
Net income		4,058	2,605	6,663
Net movement in funds		4,058	2,605	6,663
<b>Reconciliation of funds</b>				
Total funds brought forward		22,535	1,140	23,675
Total funds carried forward	17	26,593	3,745	30,338

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 17.

**Pathfield Activities Club**

**known as PAC**

**(Registration number: 1140016)  
Balance Sheet as at 30 April 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	5,126	457
<b>Current assets</b>			
Debtors	13	5,858	5,905
Cash at bank and in hand	14	<u>48,937</u>	<u>42,426</u>
		54,795	48,331
<b>Creditors: Amounts falling due within one year</b>	15	<u>(21,150)</u>	<u>(18,450)</u>
<b>Net current assets</b>		<u>33,645</u>	<u>29,881</u>
<b>Net assets</b>		<u>38,771</u>	<u>30,338</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		97	3,745
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>38,674</u>	<u>26,593</u>
<b>Total funds</b>	17	<u>38,771</u>	<u>30,338</u>

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on **16 SEPT 23** and signed on their behalf by:



.....  
Emma McArthur  
Trustee



.....  
Philip Darke  
Trustee

**PHILIP L. DARKE**

## **Pathfield Activities Club**

### **known as PAC**

## **Notes to the Financial Statements for the Year Ended 30 April 2023**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom 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. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **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.

#### ***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.

#### **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.

## **Pathfield Activities Club**

**known as PAC**

### **Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)**

#### ***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 meetings and reimbursed expenses.

#### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	25% reducing balance

#### **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.

## **Pathfield Activities Club**

### **known as PAC**

#### **Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)**

##### **Trade creditors**

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees 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.

## Pathfield Activities Club

known as PAC

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### *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 £	Restricted funds £	Total funds £
Grants, including capital grants;			
Grants from other charities	1,000	6,600	7,600
<b>Total for 2023</b>	<u>1,000</u>	<u>6,600</u>	<u>7,600</u>
<b>Total for 2022</b>	<u>750</u>	<u>3,960</u>	<u>4,710</u>

#### **3 Income from charitable activities**

	Unrestricted funds General £	Total funds £
Children's care and activities	86,943	86,943
<b>Total for 2023</b>	<u>86,943</u>	<u>86,943</u>
<b>Total for 2022</b>	<u>80,780</u>	<u>80,780</u>

# Pathfield Activities Club

known as PAC

## Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

### 4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	2	2
<b>Total for 2023</b>	<b>2</b>	<b>2</b>

### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Children's care and activities		6,031	1,655	7,686
Depreciation, amortisation and other similar costs		1,713	-	1,713
Staff costs		73,770	2,211	75,981
Governance costs		732	-	732
<b>Total for 2023</b>		<b>82,246</b>	<b>3,866</b>	<b>86,112</b>
<b>Total for 2022</b>		<b>77,472</b>	<b>1,355</b>	<b>78,827</b>

	Activity undertaken directly £	Total expenditure £
Children's care and activities	85,380	85,380
Governance	732	732
<b>Total for 2023</b>	<b>86,112</b>	<b>86,112</b>
<b>Total for 2022</b>	<b>78,827</b>	<b>78,827</b>



# Pathfield Activities Club

known as PAC

## Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

### 6 Analysis of governance and support costs

#### Charitable activities expenditure

Basis of allocation	Unrestricted funds General £	Restricted funds £	Total funds £
Activities and excursions	394	1,655	2,049
Staff costs	73,770	2,211	75,981
Establishment costs	4,145	-	4,145
Office costs	538	-	538
Subscriptions and membership costs	306	-	306
Legal and professional fees	648	-	648
Depreciation	1,713	-	1,713
<b>Total for 2023</b>	<b>81,514</b>	<b>3,866</b>	<b>85,380</b>
<b>Total for 2022</b>	<b>77,676</b>	<b>455</b>	<b>78,131</b>

#### Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	732	732
<b>Total for 2023</b>	<b>732</b>	<b>732</b>
<b>Total for 2022</b>	<b>696</b>	<b>696</b>

### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	1,713	160

### 8 Trustees remuneration and expenses

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

## **Pathfield Activities Club**

**known as PAC**

### **Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)**

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:

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	74,753	70,965
Pension costs	288	212
Other staff costs	940	60
	<u>75,981</u>	<u>71,237</u>

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

	<b>2023</b> <b>No</b>	<b>2022</b> <b>No</b>
Charitable activities	<u>21</u>	<u>20</u>

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

#### **10 Independent examiner's remuneration**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Examination of the financial statements	<u>732</u>	<u>696</u>

## Pathfield Activities Club

known as PAC

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 11 Taxation

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

#### 12 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 May 2022	2,034	2,034
Additions	<u>6,382</u>	<u>6,382</u>
At 30 April 2023	<u>8,416</u>	<u>8,416</u>
<b>Depreciation</b>		
At 1 May 2022	1,577	1,577
Charge for the year	<u>1,713</u>	<u>1,713</u>
At 30 April 2023	<u>3,290</u>	<u>3,290</u>
<b>Net book value</b>		
At 30 April 2023	<u>5,126</u>	<u>5,126</u>
At 30 April 2022	<u>457</u>	<u>457</u>

#### 13 Debtors

	2023 £	2022 £
Other debtors	<u>5,858</u>	<u>5,905</u>

#### 14 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	75	77
Cash at bank	<u>48,862</u>	<u>42,349</u>
	<u>48,937</u>	<u>42,426</u>

## Pathfield Activities Club

known as PAC

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,520	-
Other taxation and social security	1,010	1,120
Other creditors	10,116	9,663
Accruals	757	721
Deferred income	7,747	6,946
	<u>21,150</u>	<u>18,450</u>
	2023 £	2022 £
Deferred income at 1 May 2022	6,585	6,585
Resources deferred in the period	7,747	6,956
Amounts released from previous periods	(6,585)	(6,585)
Deferred income at year end	<u>7,747</u>	<u>6,956</u>

Deferred income represents session fees received in advance.

#### 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 £288 (2022 - £212).

# Pathfield Activities Club

known as PAC

## Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

### 17 Funds

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income fund	26,593	87,945	(82,246)	6,382	38,674
<b>Restricted funds</b>					
The True Colours Trust	810	-	(810)	-	-
DCC Small Grant Scheme	2,935	-	(2,935)	-	-
Awards for All	-	6,600	(121)	(6,382)	97
	<u>3,745</u>	<u>6,600</u>	<u>(3,866)</u>	<u>(6,382)</u>	<u>97</u>
<b>Total funds</b>	<u>30,338</u>	<u>94,545</u>	<u>(86,112)</u>	<u>-</u>	<u>38,771</u>
	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Balance at 30 April 2022 £	
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income fund	22,535	81,530	(77,472)	26,593	
<b>Restricted funds</b>					
Tesco	330	-	(330)	-	
The True Colours Trust	810	-	-	810	
DCC Small Grant Scheme	-	3,060	(125)	2,935	
NDC Councillors Community Grant	-	900	(900)	-	
	<u>1,140</u>	<u>3,960</u>	<u>(1,355)</u>	<u>3,745</u>	
<b>Total funds</b>	<u>23,675</u>	<u>85,490</u>	<u>(78,827)</u>	<u>30,338</u>	

## Pathfield Activities Club

known as PAC

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

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

Awards for All: Grant to support the technology project: To update technology for staff and members by upgrading staff laptops and also purchasing iPads and headphone for use by members who would benefit from them.

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

DCC Small Grant Scheme: Grant awarded to support visits into the community.

NDC Councillors Community Grant: A grant to support the cost of staff training.

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

The transfer between the Awards for All restricted fund to unrestricted funds represents the purchase of capital IT equipment.

#### 18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2023 £
Tangible fixed assets	5,126	-	5,126
Current assets	54,698	97	54,795
Current liabilities	(21,150)	-	(21,150)
Total net assets	38,674	97	38,771

  

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2022 £
Tangible fixed assets	457	-	457
Current assets	44,586	3,745	48,331
Current liabilities	(18,450)	-	(18,450)
Total net assets	26,593	3,745	30,338

#### 19 Related party transactions

During the year the charity made the following related party transactions:

##### Keith Herman

(Husband of a trustee, Pat Herman)

Salary as an employee of the charity totalling £3,511 (2022: £3,107).. At the balance sheet date the amount due to/from Keith Herman was £Nil (2022 - £Nil).