

**REGISTERED CHARITY NUMBER 278998**

**THE PHOENIX STROKE CLUB**  
**UNAUDITED TRUSTEES' REPORT AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2023**

# **THE PHOENIX STROKE CLUB**

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## **THE PHOENIX STROKE CLUB**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees:**

Dr. R. Bailey  
Mr D.G. Burstow  
Mrs L. Niven  
Mrs C. Williams  
Mr M.I. Haverson  
Mrs E. Kitchen  
Dr. N Broomhead  
Mrs J. Wakeman  
Mrs P. Roadley  
Mrs S. Boulton

**Independent Examiner:**

L Hammond FCA  
Kreston Reeves LLP  
9 Donnington Park  
85 Birdham Road  
Chichester  
West Sussex  
PO20 7AJ

**Bankers:**

Barclays Bank  
2 The Carfax  
Horsham  
West Sussex  
RH12 1DN

**Principal Address:**

The Forest School  
Comptons Lane  
Horsham  
West Sussex  
RH13 5NW

## **THE PHOENIX STROKE CLUB**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 March 2023**

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The trustees submit their annual report and financial statements for the period ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective 1 January 2019.

#### **Structure, Governance and Management**

The Charity was formed under a Trust Deed and Constitution each dated 13 November 1979. The Constitution has subsequently been updated and replaced by a new Constitution with amended objects approved by a Charity Commission Scheme dated 14 June 2016. The charity registration number is 278998.

The trustees actively consider the recruitment of new trustees. Trustees may be appointed at a general meeting of the members of the Club.

The day to day running and development of the Club is undertaken by a part time club supervisor appointed by the trustees along with a group of volunteers.

#### **Trustees**

The trustees who served during the year and up to the date of signing the financial statements, unless otherwise stated, were:

Dr. R. Bailey  
Mr D.G. Burstow  
Mrs L. Niven  
Mrs C. Williams  
Mr M.I. Haverson  
Mrs E. Kitchen  
Dr. N Broomhead  
Mrs J. Wakeman  
Mrs P Roadley  
Mrs S Boulton (Appointed 26 September 2022)  
Mr N.I. Haverson (Resigned 19 July 2022)

#### **Objectives and Aims**

Updated "Aims and Objectives" of the Club have been approved by a Charity Commission Scheme dated 14 June 2016 as follows:-

"The object of the Club is the relief of stroke survivors and others with similar neurological problems by the provision of a safe environment in the interests of social welfare so that their condition of life may be improved by rebuilding confidence and assisting with recovery of their social and communication skills."

The charity aims to achieve this by:

- Providing a caring and comfortable environment where people who have suffered strokes or other neurological disorders will have the opportunity to improve the quality of their lives and regain their confidence through the support, advice and encouragement offered;
- Providing constant liaison between relatives and close friends of such persons and the charity;
- Organising activities both indoors and outdoors for the enjoyment and benefit of the club members; and
- Providing practical support to assist with the recovery of physical and communication skills.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Club's aims and objectives and in planning future activities.

# THE PHOENIX STROKE CLUB

## REPORT OF THE TRUSTEES

YEAR ENDED 31 March 2023

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### Achievements and Performance

The year has been one of things returning to normal. With the completion of the outside space at the start of the year we were able to make full use of the whole club. We formally reopened the club with significant media presence to share what we do as a Club. We have started to expand our services with a new group meeting on Thursday afternoon called Onwards and Upwards which focuses on younger and more active members.

Throughout the year the Trustees have continued to search for longer term funding to support a number of our key costs. At the end of the year we were able to secure support for the next five years towards both our staff costs and our specialists in professional care and therapies. This funding will provide the Club with a secure income base for its development for the future.

The statement of financial activities (page 5) shows a reduction in our restricted income during the current year. The reduction is due to the specific funding last year to support the garden development whilst funding for ongoing services was only secured in the final quarter. Unrestricted income in the current year is in line with our normal levels of activity. The Club has continued to benefit from a number of donations from various donors. Our costs in the year have decreased due to the finalisation of the garden works. As a result the net expenditure in the year was £18,887 and our closing cash position was £83,018.

With the club reopening and the increased space, the Club Supervisor has been looking to increase the number of members benefiting from the club. The total number of members benefiting from our facilities and services continues to be around 65 and we enjoy the help and support of around 30 volunteers.

### Public benefit

In planning activities within the Club the Trustees are mindful of their responsibilities to meet the Charity Commission's guidance on Public Benefit from the purposes for which the charity was established.

1. Providing a caring and comfortable environment where people who have suffered strokes or other neurological disorders will have the opportunity to improve the quality of their lives and regain their confidence through the support, advice and encouragement offered.
  - The Club provides a number of activities designed to provide constructive help, support and encouragement to enable the members to enjoy as full a life as possible for them as an individual and to help them continue with their own rehabilitation.
2. Providing constant liaison between relatives and close friends of such persons and the charity;
  - The club recognises the benefits of supporting Member's Carers and provides carers with written information and signposting to external support where appropriate.
3. Organising activities both indoors and outdoors for the enjoyment and benefit of the club members;
  - The Club organises a number of outings for Members and their Carers away from the Club premises as an additional means of stimulation and support.
4. Providing practical support to assist with the recovery of physical and communication skills.
  - The Club provides a specific communications group on an on-going basis to assist those members who require this level of support to enable them to communicate with others via a number of different means not just verbal. The club provide members with an individual physiotherapy and occupational therapy assessment to provide a tailor made exercise package to assist the member in their on-going rehabilitation.

# THE PHOENIX STROKE CLUB

## REPORT OF THE TRUSTEES

YEAR ENDED 31 March 2023

### Reserves Policy

The charity requires reserves to ensure that it can meet all its commitments to the members, staff and volunteers. There are three types of reserves held:

#### a) Restricted reserves

Grants and donations received by the Charity which can only be used for the specific purposes specified by the donor. This includes funds received from various charitable bodies and other grant making organisations for the management and development of the Club, grants made for specialist projects and for trips, and money received to cover the costs of employing care assistants.

#### b) Designated reserves

These are monies set aside by the trustees for specific purposes including the Buildings Reserve (which is essential for the future maintenance and repair of the fabric of the Clubhouse and its possible replacement in the future) and a reserve to fund the provision of specialised services to our members such as, but not exclusively, physiotherapy.

#### c) Other unrestricted reserves

A reserve of accumulated surpluses which the charity is free to use as it sees fit to enable the continuation of its activities.

The trustees have attempted over the last few years to set aside reserves with a view to accumulating general unrestricted cash reserves up to a level equivalent to two years of expenditure.

#### Analysis of unrestricted income funds

Total unrestricted income funds	£347,205
Less designated reserves	(£34,816)
Less non cash unrestricted funds (such as fixed assets)	(£285,736)
Unrestricted available cash	<u>£26,653</u>

At the end of the financial year ending 31st March 2023 the unrestricted cash held by the charity was £26,653 being the unrestricted income funds less cash for designated activities and non cash reserves. This equates to 5.4 months of unrestricted cash requirements (unrestricted expenditure less depreciation). This is below the target set by the Trustees therefore there remains a focus for the charity to continue to source ongoing long term financial support for the club to enable it to meet unforeseen challenges. The securing of long term funding for a number of the club's key costs is expected to enable the club to increase its cash reserves in future years.

### Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The increase in membership numbers and charges as well as securing funding for core costs has provided ongoing financial income and has improved the financial stability of the club. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### Statement of trustees' responsibilities

The trustees are required to prepare the financial statements of each financial year which give a true and fair view of the state of affairs of the club and of the surplus or deficit of the club in that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the club will continue in business.

The trustees are responsible for keeping 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 trust deed. They 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.

Approved by the trustees on 25 September 2023 and signed on their behalf by

xxx  
Trustees

Celia Williams

THE PHOENIX STROKE CLUB

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	Restated 2022 £
<b>Income from:</b>							
<b>Donations, legacies and grants</b>							
Donations		35,340	550	35,890	14,209	20,150	34,359
Government grants	2	-	-	-	10,000	-	10,000
Legacies		10,000	-	10,000	-	-	-
<b>Charitable activities</b>							
Members' subscriptions		33,598	-	33,598	19,708	-	19,708
<b>Raising funds</b>							
Hire of the clubroom		4,938	-	4,938	3,334	-	3,334
<b>Total incoming resources</b>		<b>83,876</b>	<b>550</b>	<b>84,426</b>	<b>47,251</b>	<b>20,150</b>	<b>67,401</b>
<b>Expenditure on:</b>							
<b>Charitable activities</b>							
Cleaners' wages		4,069	-	4,069	3,901	-	3,901
Ground rent and rates		371	-	371	367	-	367
Legal and professional fees		2,927	-	2,927	2,753	-	2,753
Light and heat		3,282	-	3,282	3,021	-	3,021
Insurance (buildings and liability)		1,178	-	1,178	1,047	-	1,047
Repairs and renewals		2,804	200	3,004	11,601	12,690	24,291
Telephone		1,043	-	1,043	972	-	972
Postage, stationery and advertising		2,136	-	2,136	2,353	-	2,353
Catering, activities, gifts and Christmas		7,201	666	7,867	4,911	-	4,911
Transport expenses		-	-	-	84	-	84
Staff wages	3	17,984	-	17,984	10,615	10,000	20,615
Therapies Specialists		5,346	-	5,346	-	5,880	5,880
Professional care assistants		15,681	1,993	17,674	11,875	-	11,875
Training of staff and volunteers		730	-	730	430	-	430
Depreciation		16,953	-	16,953	16,117	-	16,117
<b>Total resources expended</b>		<b>81,704</b>	<b>2,859</b>	<b>84,563</b>	<b>70,046</b>	<b>28,570</b>	<b>98,616</b>
<b>Net income/(expenditure)</b>		<b>2,172</b>	<b>(2,309)</b>	<b>(137)</b>	<b>(22,795)</b>	<b>(8,420)</b>	<b>(31,215)</b>
<b>Transfers between funds</b>		<b>100</b>	<b>(100)</b>	<b>-</b>	<b>7,418</b>	<b>(7,418)</b>	<b>-</b>
<b>Fund balances brought forward at 1 April 2022</b>		<b>344,933</b>	<b>13,957</b>	<b>358,890</b>	<b>360,310</b>	<b>29,795</b>	<b>390,105</b>
<b>Fund balances carried forward at 31 March 2023</b>		<b>347,205</b>	<b>11,548</b>	<b>358,753</b>	<b>344,933</b>	<b>13,957</b>	<b>358,890</b>

# THE PHOENIX STROKE CLUB

## BALANCE SHEET

YEAR ENDED 31 March 2023

	Notes	2023 £	Restated 2022 £
<b>Fixed assets</b>			
Tangible fixed assets	5	287,080	303,692
<b>Current assets</b>			
Accounts receivable		686	432
Prepayments and accrued income		1,700	261
Cash at bank and in hand		83,018	58,772
		<u>85,404</u>	<u>59,465</u>
<b>Creditors: amounts falling due within one year</b>	6	<u>13,731</u>	<u>4,267</u>
<b>Net current assets</b>		71,673	55,198
<b>Net assets</b>		<u>358,753</u>	<u>358,890</u>
<b>Represented By:</b>			
Restricted funds	7	11,548	13,957
Unrestricted income funds:			
General funds	8	312,389	329,933
Caremark and Therapists designated reserve	8	19,816	-
Specialist services designated reserve	8	15,000	15,000
<b>Total funds</b>		<u>358,753</u>	<u>358,890</u>

Approved by the trustees and authorised for issue on 25<sup>th</sup> September 2023 and signed on their behalf by



Mrs. C. Williams  
Trustee



**1 Principal accounting policies**

**General information and basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

**Prior year restatement**

Whilst preparing the current year it was identified that restricted funds accrued in the prior year had been received prior to the year end but incorrectly identified as unrestricted income and so was double counted in both restricted and unrestricted reserves. The prior year has been restated to remove £7,500 from unrestricted income and accrued income. No other changes have been made to the accounts.

**Fund accounting**

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

Designated funds comprise of a buildings reserve to provide funds for potential building repairs, replacement or relocation and a specialist services reserve to provide specialised services to members such as physiotherapy.

Restricted income funds are subjected to restrictions on their expenditure imposed by the donor or through the terms set out in its use.

**Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Deferred income represents amounts received in respect of future periods. It is released to the statement of financial activities when the conditions of entitlement has been met.

No amount is included for volunteer time in line with SORP (FRS 102).

**Grants**

Grants are accounted for under the performance model. Grant income is recognised as follows:

- a grant that does not impose specified future performance-related conditions on the recipient is recognised in income when the grant proceeds are received or receivable;
- a grant that imposes specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are met; and
- grants received before the revenue recognition criteria are satisfied are recognised as a liability.

**Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

**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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**Allocation of support costs**

Support costs are those that assist the work of the charity but do not directly represent charitable activities. They are incurred directly in support of expenditure on the objects of the charity and have been all allocated against charitable activities. The full details of the expenditure are shown on the Statement of Financial Activities.

## THE PHOENIX STROKE CLUB

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2023

#### 1 Principal accounting policies continued

##### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Depreciation is provided on all tangible fixed assets, once they are available to use, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Buildings and improvements	Over the life of the lease
Furnishings and equipment	5 years
IT equipment	3 years

##### **Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at the transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Other employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled to recognise at the undiscounted amount expected to be paid in exchange for that service.

##### **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

Following the re-opening of club post COVID-19 the club has returned to normal activities and has now secured additional long term funding for a number of roles within the club. Taking into consideration the charity's level of reserves, the secured funding and expected attendance fees from the members the trustees believe that the charity will be able to continue in operational existence for the foreseeable future and is able to meet its liabilities as they fall due. The trustees have considered a number of severe but plausible scenarios to ensure the charity has sufficient reserves to prepare the accounts on a going concern basis.

##### **Estimates and judgements**

Depreciation rates and useful economic lives of the tangible fixed assets are the only elements of estimates and judgements applied by the trustees. They have considered the life of the lease to be an appropriate life for the building expenditure as there is no guarantee of future economic benefit after this time and all other assets are considered to have a fixed life. No other judgements are applied.

#### 2 Government grants

During the year, government grants of £nil (2022 - £10,000) were received from Horsham District Council in relation to Covid-19.

#### 3 Staff costs

Staff costs for the period were as follows:

	2023 £	2022 £
Gross wages	17,460	20,116
National insurance	-	-
Pension Contributions	524	499
	<u>17,984</u>	<u>20,615</u>

All wages and salaries are for key management personnel.

One part time staff member has been employed in the period (2022 - one).

There were no staff paid over £60,000 per annum (2022 - nil).

No trustees were paid any remuneration or reimbursed any expenditure during the period (2022 - nil).

#### 4 Independent examination

Total remuneration for the period amounted to £1,980 (2022: £1,800).

**THE PHOENIX STROKE CLUB**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 March 2023**

**5 Tangible fixed assets**

	<b>Buildings and improvements £</b>	<b>IT Equipment £</b>	<b>Furnishings and equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2022	328,796	1,404	15,498	345,698
Additions	-	-	342	342
At 31 March 2023	<u>328,796</u>	<u>1,404</u>	<u>15,840</u>	<u>346,040</u>
<b>Depreciation</b>				
At 1 April 2022	33,823	426	7,757	42,006
Charge for the period	14,742	468	1,743	16,953
At 31 March 2023	<u>48,565</u>	<u>894</u>	<u>9,500</u>	<u>58,959</u>
<b>Net book value</b>				
At 31 March 2023	<u><b>280,231</b></u>	<u><b>510</b></u>	<u><b>6,340</b></u>	<u><b>287,080</b></u>
At 31 March 2022	<u>294,973</u>	<u>978</u>	<u>7,741</u>	<u>303,692</u>

**6 Creditors**

	<b>2023 £</b>	<b>2022 £</b>
Trade Creditors	253	1,225
Other creditors and accruals	3,478	3,041
Deferred income	10,000	-
	<u><b>13,731</b></u>	<u><b>4,267</b></u>
Creditors includes deferred income:		
	<b>2023 £</b>	<b>2022 £</b>
As at 1 April	-	2,743
Amount released to incoming resources	-	(2,743)
Amount deferred in the year	10,000	-
As at 31 March	<u><b>10,000</b></u>	<u><b>-</b></u>

Deferred income in the current year is in relation to restricted funds for future staff costs.

# THE PHOENIX STROKE CLUB

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2023

### 7 Restricted funds

	Fixtures and Fittings	Special projects and trips	Wheelchair lap trays	Club management and development	Green house	Garden development	Kitchen equipment
	£	£	£	£	£	£	£
At 1 April 2021	4,439	14,654	260	-	1,000	-	779
Income received	2,200	-	-	10,000	-	7,750	200
Resources expended	-	-	-	(10,000)	-	(12,490)	(200)
Transfers	(6,639)	(4,740)	-	-	-	4,740	(779)
At 31 March 2022	-	9,914	260	-	1,000	-	-
Income received	100	-	-	-	-	200	-
Resources expended	-	-	-	-	-	(200)	-
Transfers	(100)	-	-	-	-	-	-
At 31 March 2023	-	9,914	260	-	1,000	-	-

  

	Therapies Project	Christmas Activities	Forest school competition	Total
	£	£	£	£
At 1 April 2021	7,873	790	-	29,795
Income received	-	-	-	20,150
Resources expended	(5,880)	-	-	(28,570)
Transfers	-	-	-	(7,418)
At 31 March 2022	1,993	790	-	13,957
Income received	-	200	50	550
Resources expended	(1,993)	(666)	-	(2,859)
Transfers	-	-	-	(100)
At 31 March 2023	-	324	50	11,548

The fixtures and fittings fund was created following the completion of the building extension and the need to update the furniture and fittings in the club. Additional funding in the year was in relation to securing new tables for the club. This was completed during the year resulting in the transfer to fixed assets.

The special projects and trips fund is to be used to meet transport costs on holidays and other outings and various costs associated with special projects. The fund balance carried forward mainly consists of grants and donations received to be used on members' activities. In the prior year, following agreement with a provider of the funding for the holiday due to the impact of COVID it was agreed their funding could be utilised for the development of a new garden at the club and hence transferred to the garden development fund. Activities for the group are anticipated to commence again in the next year.

The wheelchair lap tray fund was created due to a specific donation being made to assist the charity in acquiring additional lap trays.

The club management and development fund is used to pay for the provision, management and development of day care for stroke survivors, including the salaries of the staff.

The Garden development fund was created to contribute towards the development of the outside space for the members. Additional funding for the garden was secured and utilised in the year.

The kitchen equipment fund is used for the improvement of the kitchen facilities at the premises. It was utilised in the prior year towards a new cooker resulting in the funds being transferred to fixed assets.

The Greenhouse fund will be used to purchase a greenhouse in the new landscaped gardens. This is expected to be completed following the expansion of the club.

The Therapies project fund was created in response to the trustees desire to provide wider support to the members. The additional funds received in the prior year were in relation to using specialist speech and language therapies for courses for our members and their respective families which was fully utilised this year.

The Christmas activities fund was created following a number of donations to support Christmas meals for the members. It is expected the remaining balance will be utilised next year.

The Forest School Prize fund was created to support a prize fund associated with an Art Competition organised in conjunction with Forest School. It is expected to be utilised next year.

# THE PHOENIX STROKE CLUB

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2023

### 8 Unrestricted funds

	General funds	Caremark and Therapist designated reserve	Specialist services designated reserve	Total
	£	£	£	£
At 1 April 2021	345,310	-	15,000	360,310
Income received (restated)	47,251	-	-	54,751
Resources expended	(70,046)	-	-	(70,046)
Transfers	7,418	-	-	7,418
At 31 March 2022 (restated)	329,933	-	15,000	344,933
Income received	58,876	25,000	-	83,876
Resources expended	(76,520)	(5,184)	-	(81,704)
Transfers	100	-	-	100
At 31 March 2023	<b>312,389</b>	<b>19,816</b>	<b>15,000</b>	<b>347,205</b>

The Caremark and Therapists reserve was created following the successful application for financial support towards the ongoing costs of providing this specialist care over the next 5 years. When the funding was provided no formal restrictions were placed on the funds but the Trustees consider it appropriate to allocate to the costs for which the funding application was made.

The specialist services reserve has been designated to provide specialised services to members such as physiotherapy.

### 9 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
At 31 March 2023			
Tangible fixed assets	287,080	-	287,080
Cash at bank and in hand	71,470	11,548	83,018
Other net current assets/(liabilities)	(11,344)	-	(11,344)
	<b>347,206</b>	<b>11,548</b>	<b>358,754</b>
At 31 March 2022 (restated)			
Tangible fixed assets	303,692	-	303,692
Cash at bank and in hand	44,815	13,957	58,772
Other net current assets/(liabilities)	(3,574)	-	(3,574)
	<b>344,933</b>	<b>13,957</b>	<b>358,890</b>

### 10 Pensions commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £524 (2022 - £499). Contributions totalling £99 (2022 - £91) were payable to the fund at the balance sheet date and are included in creditors.

### 11 Related party transactions

During the year donations without conditions were received from trustees totalling £405 (2022 - £nil).

There were no other related party transactions requiring disclosure in the current or prior year.

### 12 Operating lease commitments

The charity has total future minimum leases commitments under non-cancellable operating leases as follows:

Amounts payable	2023	2022
	£	£
Within one year	300	300
In 2 to 5 years	1,200	1,200
In more than 5 years	4,500	4,800
Total	<b>6,000</b>	<b>6,300</b>

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PHOENIX STROKE CLUB**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023, which are set out on pages 5 to 11.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

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

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 the charity 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.

Signed: 

Dated: 29 September 2023

Lucy Hammond BSc FCA

For and on behalf of Kreston Reeves LLP  
Chartered Accountants  
9 Donnington Park  
85 Birdham Road  
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PO20 7AJ