

REGISTERED CHARITY NUMBER 278998

THE PHOENIX STROKE CLUB
UNAUDITED TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2025

THE PHOENIX STROKE CLUB

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THE PHOENIX STROKE CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees:

Dr. R. Bailey
Mr D.G. Burstow
Mrs L. Niven
Mr M.I. Haverson
Dr. N Broomhead
Mrs J. Wakeman
Mrs P. Roadley
Mr D. Gayler
Mrs J. Jones
Mrs S. Passfield

Independent Examiner:

Chris Whitley-Jones
PRB Accountants LLP
Kingfisher House
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

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 2025

The trustees submit their annual report and financial statements for the period ended 31 March 2025. 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 The Constitution has subsequently been updated and replaced by a new Constitution with amended objects approved by a Charity Commission Scheme dated 14 June 2016.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 manager 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 - resigned 31 July 2024
Mr M.I. Haverson
Mrs E. Kitchen - died 10 February 2025
Dr. N Broomhead
Mrs J. Wakeman
Mrs P Roadley
Mrs S Boulton - resigned on 30 September 2024
Mr D Gayler
Mrs J Jones - appointed on 30 September 2024
Mrs S.Passfield - appointed on 1 May 2025

The death of Mrs E.Kitchen this year was a sad time for the club as a whole. She had provided invaluable contribution to the club over her time as a trustee and she will be sadly missed.

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 2025

Achievements and Performance

The year has been another successful year for the club. Following the success of securing longer term funding the team have been focused on improving the services we offer to the members. The Onwards and Upwards group has continued to grow and has increased the range of activities we are providing to members and we have started to explore a number of smaller groups such as a choir, disability golf and providing wellbeing sessions. The groups continue to explore more variety in the sessions and successful completion of the kitchen this year has enabled us to provide a greater experience for the members.

The statement of financial activities (page 8) shows a small reduction in our restricted income during the current year. The reduction follows the completion of the kitchen refit which also resulted in a transfer of restricted funds to fixtures and fittings. Unrestricted income in the current year has increased slightly following increased membership as we benefit from the larger facility and the Club has continued to benefit from a number of donations from various donors. Our costs in the year have increased following the change in role for our member of staff and them taking on increased hours. As a result the net income in the year was £6,541 and our closing cash position was £99,654.

Following the expansion of the club, the Club Manager has been increasing the number of members benefiting from the club. The total number of members benefiting from our facilities and services continues to be around 75 across a number of days and we enjoy the help and support of around 40 volunteers.

Risk Management

The trustees are responsible for the management of the risks faced by the Charity. Risks are identified, assessed, and controls established throughout the period. A formal review of the Charity's risk management process is undertaken on an annual basis. The key controls used by the Charity include a formal agenda for trustee activity and trustee involvement in all decisions taken. Through the risk management process established by the Charity, the trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

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 provides 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 2025

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. In the current year the Trustees also created a fund to support the development of our website and literature about the club.

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	£365,644
Less designated reserves	(£47,064)
Less unrestricted assets held as fixed assets	(£281,476)
Add non cash current liabilities	£4,312
Unrestricted available funds held as cash	£41,416

At the end of the financial year ending 31st March 2025 the unrestricted cash held by the charity was £41,416 being the unrestricted income funds less cash for designated activities and non cash reserves. This equates to ~6 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 Clubs key costs is expected to enable the club to continue increasing it's 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.

THE PHOENIX STROKE CLUB

REPORT OF THE TRUSTEES

YEAR ENDED 31 March 2025

Statement of trustees' responsibilities

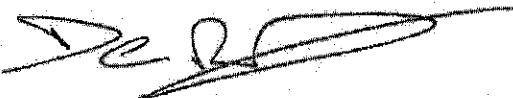
The trustees are required to prepare the financial statements of each financial year which give a true and fair view of the state of affairs of the club and of the surplus or deficit of the club in that period. In preparing these financial statements, the trustees are required to:

- 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 8/09/2025 and signed on their behalf by

Mr D. Burstow
Trustee



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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025, which are set out on pages 8 to 15.

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:



Chris Whitley-Jones

8.9.25

For and on behalf of PRB Accountants LLP
Chartered Accountants
Kingfisher House
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

THE PHOENIX STROKE CLUB

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Income from:							
Donations, legacies and grants							
Donations		48,421	10,400	58,821	43,619	16,895	60,514
Legacies		-	-	-	-	-	-
Charitable activities							
Members' subscriptions		48,928	-	48,928	44,576	-	44,576
Raising funds							
Hire of the clubroom		4,294	-	4,294	4,068	-	4,068
Members Holiday Contribution		-	-	-	94	-	94
Investments							
Interest received		2,144	-	2,144	1	-	1
Total incoming resources		103,787	10,400	114,187	92,359	16,895	109,253
Expenditure on:							
Charitable activities							
Cleaners' wages		5,196	-	5,196	4,624	-	4,624
Ground rent and rates		300	-	300	376	-	376
Legal and professional fees		2,640	-	2,640	3,379	-	3,379
Light and heat		3,125	-	3,125	4,465	-	4,465
Insurance (buildings and liability)		1,563	-	1,563	1,557	-	1,557
Repairs and renewals		2,014	-	2,014	1,733	554	2,287
Telephone		1,243	-	1,243	1,158	-	1,158
Postage, stationery and advertising		1,675	-	1,675	1,070	-	1,070
Catering, activities, gifts and Christmas		16,031	341	16,372	13,559	374	13,933
Transport expenses		27	-	27	18	-	18
Staff wages	2	16,292	10,000	26,292	11,725	10,000	21,725
Therapies Specialists		6,675	-	6,675	4,463	-	4,463
Professional care assistants		20,850	-	20,850	19,902	-	19,902
Training of staff and volunteers		672	-	672	1,596	-	1,596
Charitable donations		40	-	40	50	-	50
Depreciation		18,962	-	18,962	17,129	-	17,129
Total resources expended		97,305	10,341	107,646	86,801	10,928	97,729
Net income/(expenditure)		6,482	59	6,541	5,557	5,967	11,524
Transfers between funds		6,400	(6,400)	-	-	-	-
Fund balances brought forward at 1 April 2024		352,762	17,515	370,277	347,205	11,548	358,753
Fund balances carried forward at 31 March 2025		365,644	11,174	376,818	352,762	17,515	370,277

THE PHOENIX STROKE CLUB

BALANCE SHEET

YEAR ENDED 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	4	281,476	270,704
Current assets			
Accounts receivable		575	375
Prepayments and accrued income		457	1,953
Cash at bank and in hand		90,654	111,873
		<u>100,686</u>	<u>114,211</u>
Creditors: amounts falling due within one year	5	<u>5,344</u>	<u>14,718</u>
Net current assets		<u>95,342</u>	<u>99,493</u>
Net assets		<u><u>376,818</u></u>	<u><u>370,277</u></u>
Represented by:			
Restricted funds	6	11,176	17,515
Unrestricted income funds:			
General funds	7	318,580	306,948
Caremark and Therapists designated reserve	7	24,064	24,814
Specialist services designated reserve	7	15,000	15,000
Website and literature reserve	7	8,000	8,000
Total funds		<u><u>376,818</u></u>	<u><u>370,277</u></u>

Approved by the trustees and authorised for issue on 8/09/25 and signed on their behalf by

Mr D. Burstow
Trustee

THE PHOENIX STROKE CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2025

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 £.

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.

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.

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.

THE PHOENIX STROKE CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2025

Principal accounting policies continued

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. Taking into consideration the charity's level of reserves, the long term secured funding noted in the prior year 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 Staff costs

Staff costs for the period were as follows:

	2025 £	2024 £
Gross wages	25,526	21,092
National insurance	-	-
Pension Contributions	766	633
	<u>26,292</u>	<u>21,725</u>

All wages and salaries are for key management personnel.

One part time staff member has been employed in the period (2024 - one).

There were no staff paid over £60,000 per annum (2024 - nil).

No trustees were paid any remuneration or reimbursed any expenditure during the period (2024 - nil).

3 Independent examination

Total remuneration for the period amounted to £1,500 (2024: £2,400).

THE PHOENIX STROKE CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2025

4 Tangible fixed assets

	Buildings and improvements £	IT Equipment £	Furnishings and equipment £	Total £
Cost				
At 1 April 2024	310,219	1,404	12,209	323,832
Additions	-	-	29,654	29,654
Disposals	-	-	-	-
At 31 March 2025	<u>310,219</u>	<u>1,404</u>	<u>41,863</u>	<u>353,486</u>
Depreciation				
At 1 April 2024	44,768	1,362	6,917	53,047
Charge for the period	14,743	42	4,177	18,962
Disposals	-	-	-	-
At 31 March 2025	<u>59,511</u>	<u>1,404</u>	<u>11,094</u>	<u>72,009</u>
Net book value				
At 31 March 2025	<u>250,708</u>	<u>-</u>	<u>30,768</u>	<u>281,476</u>
<i>At 31 March 2024</i>	<u><i>265,451</i></u>	<u><i>42</i></u>	<u><i>5,291</i></u>	<u><i>270,784</i></u>

5 Creditors

	2025 £	2024 £
Trade Creditors	1,534	325
Other creditors and accruals	3,810	4,393
Deferred income	-	10,000
	<u>5,344</u>	<u>14,718</u>
Creditors includes deferred Income:		
	2025 £	2024 £
As at 1 April	10,000	10,000
Amount released to incoming resources	(10,000)	(10,000)
Amount deferred in the year	-	10,000
As at 31 March	<u>-</u>	<u>10,000</u>

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

THE PHOENIX STROKE CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2025

6 Restricted funds

	Fixtures and Fittings	Special projects and trips £	Wheelchair lap trays £	Club management and development £	Green house £	Kitchen redevelopment £
At 1 April 2023	-	9,914	260	-	1,000	-
Income received	554	-	-	10,000	-	6,000
Resources expended	(554)	-	-	(10,000)	-	-
Transfers	-	-	-	-	-	-
At 31 March 2024	-	9,914	260	-	1,000	6,000
Income received	-	-	-	10,000	-	400
Resources expended	-	-	-	(10,000)	-	-
Transfers	-	-	-	-	-	(6,400)
At 31 March 2025	-	9,914	260	-	1,000	-

	Open Day £	Christmas Activities £	Forest school competition £	Total £
At 1 April 2023	-	324	50	17,548
Income received	341	-	-	16,895
Resources expended	-	(324)	(50)	(10,928)
Transfers	-	-	-	-
At 31 March 2024	341	-	-	23,515
Income received	-	-	-	10,400
Resources expended	(341)	-	-	(10,341)
Transfers	-	-	-	(6,400)
At 31 March 2025	-	-	-	11,174

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. Funding was received in the prior year to support the purchase a mobility aid during the year.

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.

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 kitchen equipment fund was used for the improvement of the kitchen facilities at the premises. The kitchen was fully completed in the year 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 Open Day fund was funding received to support promotion of the group to the wider community. An open day was completed this year.

The Christmas activities fund was created following a number of donations to support Christmas meals for the members.

The Forest School Prize fund was created to support a prize fund associated with an Art Competition organised in conjunction with Forest School which was utilised in the prior year.

THE PHOENIX STROKE CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2025

7 Unrestricted funds

	General funds	Caremark and Therapist designated reserve	Specialist services designated reserve	Website and Literature Reserve	Total
	£	£	£	£	£
At 1 April 2023	312,389	19,816	15,000	-	347,205
Income received	67,359	25,000	-	-	92,359
Resources expended	(66,899)	(19,902)	-	-	(86,801)
Transfers	(8,000)	-	-	8,000	-
At 31 March 2024	304,848	24,914	15,000	8,000	352,762
Income received	78,787	25,000	-	-	103,787
Resources expended	(76,455)	(20,850)	-	-	(97,305)
Transfers	11,400	(5,000)	-	-	6,400
At 31 March 2025	318,580	24,064	15,000	8,000	365,644

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 4 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.

During the prior year the Trustees identified the need to enhance the website and literature of the club to ensure members and potential future members were obtained the right information about the club. The Trustees identified a balance of £8,000 to be designated for the enhancements to the website and to future literature development.

8 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
At 31 March 2025			
Tangible fixed assets	281,476	-	281,476
Cash at bank and in hand	88,480	11,174	99,654
Other net current assets/(liabilities)	(4,312)	-	(4,312)
	365,644	11,174	376,818
At 31 March 2024			
Tangible fixed assets	270,784	-	270,784
Cash at bank and in hand	94,358	17,515	111,873
Other net current assets/(liabilities)	(12,380)	-	(12,380)
	352,763	17,515	370,277

9 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 £766 (2024 - £633). Contributions totalling £145 (2024 - £127) were payable to the fund at the balance sheet date and are included in creditors.

THE PHOENIX STROKE CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2025

10 Related party transactions

During the year donations without conditions were received from trustees totalling £nil (2024 - £125).

During the prior financial year, the charity received a mobility scooter donation from a donor. Subsequently, the charity lent the mobility scooter to a beneficiary under the terms that the beneficiary would bring the scooter into a state of use, and the scooter would be returned when no longer needed by the beneficiary. The estimated value of this donation was £500. The trustees have reviewed this transaction and confirm it aligns with the charity's objectives of providing support and assistance to its beneficiaries, the transactions were carried out in the best interest of the charity and its beneficiaries. The trustees have ensured that all appropriate measures were taken to safeguard the charity's assets and have verified that the terms of these transactions are fair and reasonable.

11 Operating lease commitments

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

Amounts payable	2025 £	2024 £
Within one year	300	300
In 2 to 5 years	1,200	1,200
In more than 5 years	3,900	4,200
Total	<u>5,400</u>	<u>5,700</u>