

Prince Philip Centre Phab Club

Charity number 500883

Annual Report and Financial Statements for the year ended 31 March 2024



WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

Prince Philip Centre Phab Club

Annual Report and Financial Statements
for the year ended 31 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Prince Philip Centre Phab Club

Trustees' report for the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Michael Ball	Chairman	
Catherine Ann Hart	Secretary	
Steven Richardson	Treasurer	
Helen Royan		
Alan Bates		Resigned 28 April 2023

Charity number	500883	Registered in England and Wales
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Registered and principal address	Bankers
38 Leeds Road	Virgin Money
Oulton	370 Harrogate Road
Leeds	Leeds
LS26 8JU	LS17 6QA

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 3 February 1971 and amended on 13 July 1971, 15 November 1985 and 7 June 2019.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Prince Philip Centre Phab Club

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

To integrate the social and leisure-time activities of both physically handicapped and able-bodied young people in the interests of social welfare so to develop their physical mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

The charity's main activities

We are a club for all ages (nine to ninety) bringing together disabled and non-disabled people. Volunteer drivers collect members from their homes in PHAB's own specially designed minibuses. Friday night is PHAB night with a varied programme of activities. We have residential holidays and outings during the year.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the relief of those in need by reason of youth, age, ill-health, disability or other disadvantage.

Achievements and performance

Pleased to report that our Phab Friday club returned stronger and included a varied programme of music, craft and activities for our members.

We experienced a slight drop in attendances and volunteers that have presented some challenges but with our existing volunteers and support staff we have continued to deliver the Phab family experience.

This included taking a group of our member's to Bendrigg centre for one week where they enjoyed a range of activities. We also had a programme of outings throughout the summer.

As a result of a massive effort of fund raising and generous private and charity donations we raised sufficient to purchase a new minibus that was delivered in December.

Financial review

The net income for the year was £10,775, including net income of £40,196 on unrestricted funds and net expenditure of £29,421 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £48,502.

The trustees have not adopted a formal reserves policy but will consider the need for one in due course.

Approved by the board of trustees on 3/6/2024

Michael Ball (Trustee)

Prince Philip Centre Phab Club

Independent examiner's report to the trustees of Prince Philip Centre Phab Club

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024, which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity 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 as carried out under section 145 of the 2011 Act. 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 Charities Act;
- 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.

Alan Dodd FCCA

3/6/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Prince Philip Centre Phab Club
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	7,663	40,000	47,663	16,762
Door subscriptions		5,325	-	5,325	4,673
Canteen takings		2,641	-	2,641	1,916
Bingo and raffles		1,175	-	1,175	1,022
Other income		221	-	221	-
Projects and activities		412	20,150	20,562	23,143
Vehicle hire		2,023	-	2,023	1,604
Events and excursions		396	-	396	882
Interest received		3,695	-	3,695	1,764
Profit on disposal of vehicle		1,960	-	1,960	2,276
Total income		25,511	60,150	85,661	54,042
Expenditure on:					
Canteen costs		2,027	-	2,027	1,459
Bingo, raffle and entertainment costs		2,044	595	2,639	202
Projects and activities		610	16,586	17,196	24,765
Sports and training		-	500	500	133
Support workers		-	12,434	12,434	11,836
Football expenditure		1,570	-	1,570	-
Vehicle running costs		4,967	770	5,737	5,847
Vehicle insurance		5,610	-	5,610	5,841
Depreciation		19,494	-	19,494	7,884
Events and excursions		609	-	609	2,264
Advertising and marketing		210	-	210	75
Affiliation fees and insurance		214	-	214	416
AGM costs		172	-	172	117
Postage and stationery		14	-	14	196
Rent of premises		1,113	-	1,113	1,113
Website costs		183	-	183	180
Independent examination		840	-	840	-
Sundry expenses		324	-	324	305
Repayment of grant		-	4,000	4,000	-
Total expenditure		40,001	34,885	74,886	62,633
Net income / (expenditure)		(14,490)	25,265	10,775	(8,591)
Transfers between funds		54,686	(54,686)	-	-
Net movement in funds		40,196	(29,421)	10,775	(8,591)
Fund balances brought forward		66,785	125,320	192,105	200,696
Fund balances carried forward	(3)	106,981	95,899	202,880	192,105

All incoming resources and resources expended derive from continuing activities.

Prince Philip Centre Phab Club

Balance sheet

as at 31 March 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(4)	58,479	-	58,479	23,577
Total fixed assets		<u>58,479</u>	<u>-</u>	<u>58,479</u>	<u>23,577</u>
Current assets					
Debtors and prepayments	(5)	-	-	-	412
Cash at bank and in hand	(6)	49,342	95,899	145,241	168,116
Total current assets		<u>49,342</u>	<u>95,899</u>	<u>145,241</u>	<u>168,528</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	840	-	840	-
Total current liabilities		<u>840</u>	<u>-</u>	<u>840</u>	<u>-</u>
Net current assets / (liabilities)		<u>48,502</u>	<u>95,899</u>	<u>144,401</u>	<u>168,528</u>
Net assets		<u>106,981</u>	<u>95,899</u>	<u>202,880</u>	<u>192,105</u>
Funds					
Unrestricted funds		106,981	-	106,981	66,785
Restricted funds		-	95,899	95,899	125,320
Total funds		<u>106,981</u>	<u>95,899</u>	<u>202,880</u>	<u>192,105</u>

The financial statements were approved by the board of trustees on 3/6/2024

Michael Ball (Trustee)

Prince Philip Centre Phab Club

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

These accounts 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. The financial statements have been prepared 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Motor vehicles: 25% pa

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Prince Philip Centre Phab Club
Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Bernard Sunley Foundation	-	5,000	5,000	-
Clothworkers Foundation	-	26,000	26,000	-
Leeds City Council	-	200	200	-
Mencap	-	600	600	-
Wade's Charity	-	5,000	5,000	5,000
Shepherd Charitable Trust	-	-	-	500
Sir George Martin Trust	-	-	-	2,000
Other donations	7,663	3,200	10,863	9,262
	<u>7,663</u>	<u>40,000</u>	<u>47,663</u>	<u>16,762</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Minibus fund	21,867	39,200	629	(54,686)	5,752
National Phab	584	-	-	-	584
Projects and Activities Fund	86,365	8,165	16,905	1,000	78,625
Sports and Training	1,769	200	500	-	1,469
Support Workers' Funds	9,735	11,985	12,434	-	9,286
Wade's Charity	5,000	-	4,000	(1,000)	-
Mencap	-	600	417	-	183
	<u>125,320</u>	<u>60,150</u>	<u>34,885</u>	<u>(54,686)</u>	<u>95,899</u>

Fund name

Minibus fund

Purpose of restriction

For the acquisition of new and replacement minibuses. Transfers represent the capitalised cost of a replacement vehicle in the year, which is accounted for as an addition to fixed assets, for the general use of the

National Phab

Towards purchase of a TV for the club

Projects and Activities Fund

For projects and activities including day trips and residential holidays for members

Sports and Training

Towards the costs of sports equipment

Support Workers' Funds

Costs of adult support workers, and for general wellbeing activities

Wade's Charity

Grant given towards the purchase of a minibus - £4,000 was repaid and £1,000 transferred to the Projects and Activities Fund by agreement of the funder

Mencap

To provide a variety of events and activities including art and craft materials and equipment, karaoke machine and ten pin bowling, and to take eight members to the Archive event in Leeds in January 2024.

Prince Philip Centre Phab Club
Notes to the accounts continued
for the year ended 31 March 2024

4 Tangible assets

	Motor vehicles	Total
<u>Cost</u>	£	£
At 1 April 2023	128,160	128,160
Additions	54,686	54,686
Disposals	(28,879)	(28,879)
At 31 March 2024	<u>153,967</u>	<u>153,967</u>
<u>Depreciation</u>		
At 1 April 2023	104,583	104,583
Depn reversed re. disposals	(28,589)	(28,589)
Charge for year	19,494	19,494
At 31 March 2024	<u>95,488</u>	<u>95,488</u>
<u>Net book value</u>		
At 31 March 2024	<u>58,479</u>	<u>58,479</u>
At 1 April 2023	<u>23,577</u>	<u>23,577</u>

5 Debtors and prepayments

	2024	2023
	£	£
Debtors	-	412
	<u>-</u>	<u>412</u>

6 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	145,241	168,116
	<u>145,241</u>	<u>168,116</u>

7 Creditors and accruals

	2024	2023
	£	£
Accruals	840	-
	<u>840</u>	<u>-</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Prince Philip Centre Phab Club

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	7,663	3,849	40,000	12,913	47,663	16,762
Door subscriptions	5,325	4,673	-	-	5,325	4,673
Canteen takings	2,641	1,916	-	-	2,641	1,916
Bingo and raffles	1,175	1,022	-	-	1,175	1,022
Other income	221	-	-	-	221	-
Projects and activities	412	-	20,150	23,143	20,562	23,143
Vehicle hire	2,023	1,604	-	-	2,023	1,604
Events and excursions	396	882	-	-	396	882
Interest received	3,695	31	-	1,733	3,695	1,764
Profit on disposal of vehicle	1,960	-	-	2,276	1,960	2,276
Total income	25,511	13,977	60,150	40,065	85,661	54,042
Expenditure						
Canteen costs	2,027	1,459	-	-	2,027	1,459
Bingo, raffle and entertainment costs	2,044	202	595	-	2,639	202
Projects and activities	610	(188)	16,586	24,953	17,196	24,765
Sports and training	-	133	500	-	500	133
Support workers	-	-	12,434	11,836	12,434	11,836
Football expenditure	1,570	-	-	-	1,570	-
Vehicle running costs	4,967	5,847	770	-	5,737	5,847
Vehicle insurance	5,610	5,841	-	-	5,610	5,841
Depreciation	19,494	7,884	-	-	19,494	7,884
Events and excursions	609	2,264	-	-	609	2,264
Advertising and marketing	210	75	-	-	210	75
Affiliation fees and insurance	214	416	-	-	214	416
AGM costs	172	117	-	-	172	117
Postage and stationery	14	196	-	-	14	196
Rent of premises	1,113	1,113	-	-	1,113	1,113
Website costs	183	180	-	-	183	180
Independent examination	840	-	-	-	840	-
Sundry expenses	324	305	-	-	324	305
Repayment of grant	-	-	4,000	-	4,000	-
Total expenditure	40,001	25,844	34,885	36,789	74,886	62,633
Net income / (expenditure)	(14,490)	(11,867)	25,265	3,276	10,775	(8,591)
Transfers between funds	54,686	(1,709)	(54,686)	1,709	-	-
Net movement in funds	40,196	(13,576)	(29,421)	4,985	10,775	(8,591)
Fund balances brought forward	66,785	80,361	125,320	120,335	192,105	200,696
Fund balances carried forward	106,981	66,785	95,899	125,320	202,880	192,105