

PERDISWELL YOUNG PEOPLES LEISURE CLUB

England & Wales · Charity number 519825

Details

Status Registered

Legal form CIO

Registered 1988-02-11

Register [View on the Charity Commission register](#)

Contact

Address Perdiswell Park
Droitwich Road
Worcester
WR3 7SN

Phone 01905451372

Email info@pyplc.co.uk

Website www.pyplc.co.uk

Activities

Objects: TO HELP AND EDUCATE YOUNG PEOPLE IN THE CITY OF WORCESTER AND SURROUNDING DISTRICTS, ESPECIALLY BUT NOT EXCLUSIVELY THROUGH THEIR LEISURE-TIME ACTIVITIES, SO TO DEVELOP THEIR PHYSICAL MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND TO SUPPORT OTHER CHARITIES OR CHARITABLE PURPOSES IN THE CITY OF WORCESTER AND SURROUNDING DISTRICTS.

Activities: Perdiswell Young People's Leisure Club is a well established, self-supporting, independent, charitable organisation, our aims are to help and educate young people in the City of Worcester and surrounding districts and to support other charitable organisations, with the emphasis on individuals who are in some way disadvantaged.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** THE CITY OF WORCESTER AND SURROUNDING DISTRICTS
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£477,027	£454,163	-	-
2023-12-31	£295,766	£347,586	-	-
2022-12-31	£213,316	£340,923	-	-
2021-12-31	£340,923	£255,000	-	-
2020-12-31	£244,641	£272,873	-	-

Trustees

Name	Role	Appointed
GEORGINA KNIGHT	Chair	
CHRISTINE ANN KING		2021-04-08
Karen Watts		2015-09-01
MR PHIL WESTON OBE		
MS JENNY PURSER		

PERDISWELL YOUNG PEOPLES LEISURE CLUB

England & Wales - Charity number 519825

Accounts

REGISTERED CHARITY NUMBER: 519825

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2024
for
Perdiswell Young Peoples Leisure Club**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Perdiswell Young Peoples Leisure Club

**Contents of the Financial Statements
for the Year Ended 31st December 2024**

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**Report of the Trustees
for the Year Ended 31st December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable objects

To help and educate young people in the City of Worcester and surrounding districts, especially, but not exclusively, through their leisure time activities, so to develop their physical, mental and spiritual capacities that they grow to full maturity as individuals and members of society, and to support other Charities or charitable purposes in the City of Worcester and surrounding districts.

Ensuring our work delivers our aims

Each year our aims, objectives and activities are reviewed, based on the outcome of our work in the previous 12 months, to ensure they still reflect and further our aims and legal purposes. In our planning, setting objectives and determining our activities the Trustees have paid due regard to the 'General Guidance on Public Benefit' published by the Charities Commission. In so doing, the Trustees consider the activities planned and how they further the aims and objectives they have set. The success of activities is reviewed each year in the context of benefits they bring to those groups of people we set out to help.

How our activities deliver public benefit

All our activities are as described in our review of activities and achievements' and are undertaken to further our charitable objectives for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Overview

Whilst the cost of living crisis continued to impact on members of the local community, the Club has delivered an increased number of free and low-cost trips and activities for children, young people and their families throughout the year. Following success in securing grant funding, we have been able to employ additional staff to facilitate free access sessions for young people based in the Skatepark Youth Lodge and to deliver the school holiday activities. As a result, the comprehensive six-week summer holiday programmes resulted in 1,225 attendances being recorded. We have continued to engage with other young people's charities, who share our aims and provided funding and/or made use of our facilities.

Skate Park/Youth Lodge

The Skatepark facility continued to be popular with children and young people from all areas of Worcester City and the surrounding districts, including many disadvantaged youngsters from low income families, who benefited from free access to the Skatepark and Youth Lodge.

The purpose built concrete Skatepark was floodlit during the darker evenings and open daily until 9.30pm, weather permitting, offering young people a safer environment where they could practice their sport in the open air.

The Youth Lodge was staffed by youth workers and the number of daily free access sessions increased from March onwards offering young people aged 11 to 17 years a safe place to socialise and participate in positive activities. The Youth Lodge's social space offers a PS4 console, pool table, board games, table football and various arts and crafts activities, cooking sessions and quizzes. As a result, the number of young people using the facility has increased this year and positive relationships formed between the young people and our staff.

Additionally, programmes of activities were delivered during the February half term, Easter, May half term, Summer, October half term and Christmas school holiday periods. Activities including themed crafts, quizzes, bingo, cookery/baking, crochet, sequin art, clay workshop, crochet, glitter art, mosaic art, movie afternoon, pool tournament, music workshop and Team Rubicon's scooter and skateboard training workshops. There were trips out to ten pin bowling, swimming, crazy golf, foot golf and mini golf, laser tag, Telford Ice Rink, Top Barn Escape Rooms, Aztec Adventure and Aqua Park, Creations Indoor Skatepark, Go Ape, Drayton Manor Park and Zoo and Alton Towers 'Scarefest'. Lunch and snacks were provided free of charge for young people who were entitled to receive benefits related to free school meals.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2024

Youth Inclusion Clubs

The Youth Inclusion Clubs were organised specifically for young people from Worcester City and the surrounding districts with disabilities, learning difficulties, behavioural problems and complex health needs. The Wednesday night session was attended by young people aged 12 to 18 years and the Sunday night session by 17 to 25 year olds.

Young people participated in the weekly programmes of activities, including a variety of different sports, cooking and baking sessions, themed arts and craft workshops and table games. The young people enjoyed a fancy dress Halloween party in October and a three course Christmas meal in December. Trips were arranged at Easter to play crazy golf at the Ravenmeadow Golf Range, swimming at Perdiswell Leisure Centre and ten pin bowling at Worcester Bowl. Further trips included ten pin bowling in the May half term and a trip to the West Midlands Safari Park in the October half term.

The sessions continued to provide opportunities for the young people to have fun, make friends, create strong social networks and to channel their energy into positive activities, develop confidence, social skills and independence and participate in mainstream activities.

FLASH Summer Holiday Inclusion Project

We were once again able to offer a six-week programme of activities and trips out for young people with learning difficulties, special needs and complex health issues this summer. The activities and trips, planned with the input of the young people, were attended by young people from Worcester City and the surrounding districts aged 12 to 25 years.

The 18 activity sessions included inhouse a Welcome Party BBQ, Talent Show the One Community Youth Day, Club Activity evenings welcoming visits by a Drumming Workshop, Animal Mania and an End of Summer Disco.

Activities also included a variety of mainstream educational, recreational and sporting opportunities including trips out to Aztec Adventure, Lazer Quest, Bodenheim Arboretum, Black Country Living Museum, Wild Zoological Park, Countryside Centre, Weston Super Mare, Drayton Manor Park and Zoo, ice skating, ten pin bowling/crazy golf, foot golf and a fish and chip supper at a local restaurant.

Children's Activity Days

Activity days were provided for primary school children during the February half term, Easter, May half term, Summer, October half term and Christmas school holiday periods. Activities included crafts, cooking, games, sports, bingo, visit to the Countryside Centre and pumpkin carving. Hot lunches were also provided. Primary school aged children enjoyed the Christmas Party Activity Day held on 23rd December from 12pm to 4pm. Activities included games, arts and crafts, inflatable, a magician and fair rides.

Kids Holiday Clubs

We organised holiday clubs for children aged from 8 to 11 years. Lunches were provided free of charge for young people who were entitled to receive benefits related to free school meals.

The Easter holiday club ran over four days and sessions included sports, science workshops, arts and crafts, ten pin bowling, laser tag, chocolate egg making and a trip to Cadbury World.

This was followed by a two-week holiday club over ten days in July and August. Sessions included t-shirt printing, crazy golf and foot golf, a visit from Animal Mania, samba workshop, multi sports, ten pin bowling, laser quest, sequin art and fizzpop science workshop, circus skills, multi sports, graffiti art, clay modelling, inflatables and games. The young people also enjoyed trips to Aztec Adventure, Cotswold Wildlife Park and the Black Country Living Museum.

Stay & Play Session

The new Friday morning Stay & Play session for pre-school children began on 23rd February and has continued to run throughout the year during term times. The sessions proved to be popular and attracted families with young children, who had fun, benefitted from socialising and had access to a variety of early year's educational toys and books. The children enjoyed a Christmas party in December with a visit from Santa, party games, a breakfast buffet and much more.

Blue Roof Children's Disco

The new monthly Saturday evening Blue Roof Children's Disco for children aged 7 to 11 years began on 27th April and due to its success is now held fortnightly. A Christmas disco was organised in December and activities included crafts, inflatable, chocolate bingo and party games.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2024

Fun Squad Play Activities

This is the seventh year that we have delivered the free access programmes of play activities for children aged up to 11 years in partnership with Play Worcester (previously Worcester Play Council). The programme has been extended this year to offer sessions specifically for young people aged 11 to 16 years.

The programmes of free play activity pop up sessions held over the February Half Term, Easter, May Half Term, Summer, October Half Term and Christmas school holiday periods were well attended. Venues throughout the City included Cripplegate Park, Cornmeadow Green, Gheluvelt Park, Countryside Centre, the Hive, the Granary, Ennerdale Close, Dent Close, Ashford Close, Crowngate History & Heritage Pod and Cranham Parade in Warndon. Activities included crafts, storytelling, sports, cake making and pumpkin carving.

One Community Youth Day

The One Community Youth Day was held at Club on Friday 28th July, from 2pm to 6pm for young people aged 11 to 17 years. It was a successful event; the activities were provided free of charge and was attended by 420 young people. Councillor Mel Allcott the Mayor of Worcester also attended the event.

Activities on offer included a climbing wall, fairground rides, basketball, inflatables, sports, skatepark, art and craft workshops, creative spaces, living art, graffiti workshop, a DJ and bands. Food and drinks were also provided free of charge. Partners for this event were the Lightbox Team, Platform Housing, Action for Children, Freedom Leisure and the Worcestershire Cricket Foundation.

Further information and images of children's and young people's activities are available on our website and Facebook pages.

Young People's Organisations

The Club supported children and young people's activities during the year and offered use of its facilities to local children's and young people's groups, to enable them to organise their own programmes of activities, training sessions, meetings, conferences and special events.

The Club hosted the Wishing Well Nurseries' fundraising event on Saturday 6th April. The funday was organised to raise funds for a 'penguin sculpture' for this year's 'Waddle of Worcester' Wild in Art event running in the City from July to September. Attractions included craft stalls, inflatables, live music and performances, face painting and donkey rides. A charity auction was also held and raised funds for St Richards Hospice.

The Club hosted the Worcestershire Children First annual free fun day, for foster families and children who are looked after by the local authority, in August. The event was organised by the Youth Voice Team from Worcestershire Children First, and members of Who Cares We Care, Worcestershire Children in Care Council. Activities included an inflatable, arts and crafts, games, cake decorating, a sensory room and a human fruit machine. Councillor Steve Mackay, Worcestershire County Council's cabinet member with responsibility for children and families, attended the event.

Community Support

In May, the Club organised a low cost coach trip to the Habberley Trail, which was well received and attracted 54 children and their families from the local community. Feedback was positive with requests for further trips in the future.

In December, the Club organised a three course Christmas turkey lunch for over 100 senior citizens from the Perdiswell Mature Club, Two In One Club for adults with learning difficulties and senior citizens from the local community. The lunch was followed by musical entertainment which encouraged the participants to take to the floor and dance to their favourite songs.

Mayor's Charity

We were very pleased to learn that the Mayor of Worcester, Councillor Mel Allcott has chosen the Club as her designated charity for her year of office 2024/25. We were invited to support the Mayor's fundraising activities. As a result, ten of our trustees, staff members and volunteers attended the Mayor's Inaugural Banquet at the Guildhall in September, where they enjoyed a meal and theatrical entertainment provided by the Lollipop Youth Theatre and Worcester Musical Theatre Company. We held a Christmas Table Top sale at Club in October, with craft stalls, raffles and refreshments and a Christmas Hamper raffle in December. Five representatives from Club attended the Mayor's Christmas Charity Concert at the Guildhall in December, presented by the Elgar Chorale of Worcester. We are also working hard to organise a Gala Performance at the Swan Theatre and the Mayor's Banquet in 2025.

Minibus/People Carrier

In addition to the two 17-seater minibuses we have purchased a seven-seater people carrier that will eventually replace the aging nine-seater vehicle. The vehicles were used to provide weekly transport for the young people attending the Sunday night Youth Inclusion Club and for the school holiday activities that we organised, including the FLASH Summer holiday trips, Skatepark outings, Kids Holiday Clubs and Fun Squad activities. They were also used by many local children's and young people's organisations needing transport to support their own activities including the Inclusion Access Educational Provision, which provides alternative approaches to mainstream education.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2024

Staff Training

Staff and volunteers have undergone training to renew their Food Hygiene certificates. Following an inspection Worcester City Council has once again awarded the Club the maximum five stars 'Scores on the Doors' food hygiene rating.

All new staff received Safeguarding, First Aid and Induction training. Checks were carried out with the Disclosure Barring Service.

Refurbishment/Maintenance

The Club works constantly to refurbish and maintain its premises to ensure that the facilities are kept up to a high standard. During the year we have installed two large wall mounted smart boards in our meeting rooms that were donated by a local company. A new upgraded telephone system has been installed throughout the building, the disco control system in the Lounge and the food/drink vending machines have been replaced.

FINANCIAL REVIEW

Financial position

Unrestricted incoming resources for the year amounted to £259,655 (2023 £229,749). Unrestricted outgoing resources amounted to £282,374 (2023 £264,432) less £5,000 transferred from restricted funds. As a result, net unrestricted expenditure was £17,719 (2023 net expenditure of £34,683).

Restricted incoming resources for the year amounted to £217,402 (2023 £66,017) and restricted outgoing resources were £176,789 (2023: £83,154), being £171,789 restricted expenditure, plus £5,000 towards the minibus purchase which is detailed below. This results in a net surplus of £40,613 (2023: net expenditure of £17,137).

The overall surplus has increased the charities total reserves from £932,139 to £955,033. Of this amount £699,901 represents unrestricted (including designated) funds, with the remaining £255,132 being held for restricted purposes.

Transfers between funds of £5,000 were made in the year, see note 17.

Free reserves are detailed in the reserves policy below, alongside further detail on the designated funds.

Full information regarding fund movements and restrictions are detailed in note 17 to the accounts.

During the year, the Charity was awarded a total grant of £90,000 from the National Lottery Community Fund. Of this, £40,000 was received during the period, with the remaining £50,000 shown as accrued income on the Balance Sheet, to be received in future periods. The grant funds the Skate Worcester project from January 2024 to the end of March 2026.

Reserves Policy

The Trustees have reviewed the position with regard to the charity's reserves. The current policy is to create such reserves as will enable the charity to:-

- expand and develop its services to achieve its objectives: and
- have such funds in reserve to enable the charity to continue to operate for a period of 6 months should grant aid and fund raising decrease.

Free reserves (general funds less fixed assets and funds designated for other purposes) at 31 December 2024 amounted to £80,677, which based on current expenditure levels of £282,374 equate to approximately 3.5 months of running costs.

The trustees have reviewed the current reserves and they are looking to raise sufficient resources so that free reserves cover 12 months of running costs in the future.

In addition to the charities free reserves, the trustees also carry several designated funds totalling £400,665 (2023: £363,250), which if undesignated could boost free reserves to cover 20 months of unrestricted costs. These funds have been set aside for operating costs should incoming resources be negatively impacted (£236,165), maintenance costs should any large repairs to the building be required (£122,500), and redundancy costs should the charity be forced to close (£42,000).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by its Charitable Incorporated Organisation Trust Deed dated 22 October 2020.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Charity converted to a Charitable Incorporated Organisation (CIO) on 22nd October 2020. Prior to the conversion, the Charity was governed by its Memorandum and Articles of Association and was a company limited by guarantee, incorporated on 27th January 1988.

The Charity is governed by its Constitution and is operated by its Trustees, who are elected annually at the Annual General Meeting and which has one third of its Trustees retiring each year. Those retiring Trustees may offer themselves for re election thus ensuring a continuity of Trustees from year to year. The day to day operation of the Charity is controlled by the full time, paid Trustee who oversees the work of the full and part time staff. The Trustees are listed under the Legal and Administration in formation section.

Decision making

Trustees have provided details of all relevant interests and registered them with the Development Manager. At the start of each Charity Trustee meeting any possible conflicts of interest have been requested and noted. Where a conflict of interest has existed, that Trustee has withdrawn from the discussion or decision. Trustees agree the Charity's strategic areas for activity for the Charity, including consideration for reserves, risk management, policies and performance. Day to day administration is delegated to the Development Manager or, in his absence, the Manager or any other staff member or members as deemed appropriate by the Board of Trustees. The Trustees are offered training opportunities as appropriate.

Risk management

The Trustees have considered the major risks to which the Charity is exposed to and have identified the main risks to be the loss of key staff, loss of substantial bookings, serious bad debts, building or equipment damage, safeguarding incidents and public safety at the centre. All of the risks can be and are being managed, but they cannot be eliminated.

Board of Trustees

Philip Weston O.B.E. is a full time paid employee of the Charity and Charity Commission approval was obtained for this Trustee employment.

Appreciation

We would like to express appreciation to all the children and young people who have participated or been involved in activities and events, ensuring that the Club continued to achieve its aims and objectives. Sincere appreciation also to our team of dedicated hardworking staff and volunteers, the individuals, charities and organisations that, through their efforts and generous financial support, have contributed towards the Club's success in 2024. A complete list of grants received is included in the Financial Statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

519825

Principal address

Perdiswell Park
Droitwich Road
Worcester
Worcestershire
WR3 7SN

Trustees

Philip Weston OBE
Georgina Knight
Karen Watts
Jennifer Purser
Christine King

Independent Examiner

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Perdiswell Young Peoples Leisure Club

Report of the Trustees
for the Year Ended 31st December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Approved by order of the Board of Trustees on 15/10/25 and signed on its behalf by:



Jennifer Purser - Trustee

**Independent Examiner's Report to the Trustees of
Perdiswell Young Peoples Leisure Club**

Independent examiner's report to the trustees of Perdiswell Young Peoples Leisure Club

I report to the charity trustees on my examination of the accounts of Perdiswell Young Peoples Leisure Club (the Charity) for the year ended 31st December 2024.

Responsibilities and basis of report

As the charity trustees of the Charity 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 applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



Melissa Godwin ACCA ACA

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: 16.10.25

Perdiswell Young Peoples Leisure Club

Statement of Financial Activities
for the Year Ended 31st December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	4,790	126,532	131,322	24,156
Charitable activities	6				
Young People		234,294	90,870	325,164	263,472
Other trading activities	4	4,173	-	4,173	-
Investment income	5	<u>16,398</u>	<u>-</u>	<u>16,398</u>	<u>8,138</u>
Total		<u>259,655</u>	<u>217,402</u>	<u>477,057</u>	<u>295,766</u>
EXPENDITURE ON					
Charitable activities					
Young People		<u>282,374</u>	<u>171,789</u>	<u>454,163</u>	<u>347,586</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	(22,719) <u>5,000</u>	45,613 <u>(5,000)</u>	22,894 <u>-</u>	(51,820) <u>-</u>
Net movement in funds		(17,719)	40,613	22,894	(51,820)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>717,620</u>	<u>214,519</u>	<u>932,139</u>	<u>983,959</u>
TOTAL FUNDS CARRIED FORWARD		<u>699,901</u>	<u>255,132</u>	<u>955,033</u>	<u>932,139</u>

The notes form part of these financial statements

Perdiswell Young Peoples Leisure Club

Balance Sheet
31st December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	218,559	205,132	423,691	455,637
CURRENT ASSETS					
Stocks	13	600	-	600	700
Debtors	14	13,201	50,000	63,201	26,487
Cash at bank		<u>494,019</u>	<u>-</u>	<u>494,019</u>	<u>455,598</u>
		507,820	50,000	557,820	482,785
CREDITORS					
Amounts falling due within one year	15	(26,478)	-	(26,478)	(6,283)
NET CURRENT ASSETS		<u>481,342</u>	<u>50,000</u>	<u>531,342</u>	<u>476,502</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>699,901</u>	<u>255,132</u>	<u>955,033</u>	<u>932,139</u>
NET ASSETS		<u>699,901</u>	<u>255,132</u>	<u>955,033</u>	<u>932,139</u>
FUNDS	17				
Unrestricted funds				699,901	717,620
Restricted funds				<u>255,132</u>	<u>214,519</u>
TOTAL FUNDS				<u>955,033</u>	<u>932,139</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15.10.2025 and were signed on its behalf by:


Georgina Knight - Trustee

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements
for the Year Ended 31st December 2024**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared in Sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

INCOME

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

Income from grants, donations and legacies is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income from charitable activities for services provided is recognised in line with the provision of those services.

Interest income is recognised for all interest-bearing instruments on an accruals basis.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold property - general	- over the term of the lease
Leasehold property - skate park	- over the term of the lease
Plant and machinery	- 25% on cost
Motor vehicles	- 16.67% on cost

Assets costing less than £1,000 are not capitalised.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

FINANCIAL INSTRUMENTS

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to contractual provisions of the instrument.

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued
for the Year Ended 31st December 2024

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

PENSION COSTS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

GOVERNMENT GRANTS

Government grants are recognised using the accruals model.

Government grants relating to compensation for expenses or losses already incurred or for the purpose of giving immediate support to the Charity, with no future related costs are recognised in income in the period in which the grants become payable.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Accounting estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Depreciation of leasehold property

Leasehold property has been depreciated on the basis that the current long term operating lease agreement that runs to 31 July 2049 will not be renewed and that when the lease ends control over the leasehold buildings will revert to the landlord for no consideration payable to the charity.

If the charity was virtually certain that the lease would be renewed, then the leasehold property could be depreciated over a longer period and the annual depreciation charge would be lower than the amount included in the financial statements.

The net book value of leasehold property held at the year end is disclosed in note 12 of these financial statements.

Accrued grant income

The charity has recognised grant income due from the National Lottery Community Fund that is to be received in future years of £50,000 (2023 £nil). However the National Lottery may in future years subsequently amend the total value of this grant award (if there is either significant underspend or overspend on the related restricted fund activities) and the final amount received relating to this restricted fund grant may vary from the figure included within the financial statements.

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued
for the Year Ended 31st December 2024

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	6,922	2,156
Donation grants	<u>124,400</u>	<u>22,000</u>
	<u>131,322</u>	<u>24,156</u>

Donation grants received, included in the above, are as follows:

	2024	2023
	£	£
Baron Davenport's Charity	1,500	1,500
Claines United Charities	-	3,750
Edward & Dorothy Cadbury Trust	2,000	1,500
Happy Days Children's Charity	900	900
Margaret Westwood Memorial Charity	5,000	-
Platform Housing Group	2,700	1,600
Roger & Douglas Turner Charitable Trust	2,000	-
Six Masters' Charities	2,000	-
The Charles Wolfson Charitable Trust	5,000	-
The Eveson Trust	5,000	10,000
The Mary Hill Trust	5,800	-
The National Lottery Community Fund	90,000	-
The Saintbury Trust	2,000	2,000
William A Cadbury Charitable Trust	-	750
Worcester Arts Council	500	-
	<u>124,400</u>	<u>22,000</u>

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Rents received	<u>4,173</u>	<u>-</u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest received	<u>16,398</u>	<u>8,138</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	Young People	Total activities
	£	£
Service grants	93,677	56,017
Facilities hire	90,512	80,915
Facilities & activities	<u>140,975</u>	<u>126,540</u>
	<u>325,164</u>	<u>263,472</u>

Service grants received, included in the above, are as follows:

	2024	2023
	£	£
NHS Public Health Positive Activities	3,000	-
Play Worcester (formerly Worcester Play Council) - Co-ordinator/Activities	<u>5,427</u>	<u>12,000</u>
Carried forward	8,427	12,000

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued
for the Year Ended 31st December 2024

6. INCOME FROM CHARITABLE ACTIVITIES - continued

	2024	2023
	£	£
Brought forward	8,427	12,000
Ready Steady Worcestershire - Holiday Activities and Food (HAF) Programme	62,050	21,321
Worcestershire County Council - Short Breaks	1,450	10,121
Worcester City Council	-	400
Worcester City Council - Covid Grants	-	1,550
Worcester Community Trust	16,500	9,625
Worcestershire County Council - Divisional Fund - Matt Jenkins	500	-
Worcestershire County Council - Divisional Fund - Mel Allcott	1,000	-
Worcestershire County Council - Divisional Fund - Steve Mackay	750	-
Worcestershire County Council - Skatepark Activities	3,000	-
Worcestershire County Council - Warm Spaces	-	1,000
	<u>93,677</u>	<u>56,017</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

During the year a salary was paid to a Trustee of the Charity, details are shown in note 8 of the accounts under staff costs.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	217,046	152,014
Social security costs	8,745	6,985
Other pension costs	3,372	2,650
	<u>229,163</u>	<u>161,649</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	<u>22</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

Social security costs for the prior financial year is stated net of Employment Allowance claims relating to both the current financial year and previous financial years.

During the year an average of 22 (2023: 15) staff members were employed by the Charity in various positions. The full time equivalent was 8 (2023: 6).

During the year the following salary costs were paid in respect of Mr P Weston OBE who is employed by the Charity as the Development Manager and he is also a Trustee of the charity. Charity Commission approval was obtained for this trustee employment, and amounts are disclosed below.

Trustee salary costs - (included in the above)

	2024	2023
	£	£
Salary	44,570	40,036
Social security costs	4,798	4,653
Pension costs	1,136	977
Total	<u>50,504</u>	<u>45,666</u>

Perdiswell Young Peoples Leisure Club
Notes to the Financial Statements - continued
for the Year Ended 31st December 2024

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,156	22,000	24,156
Charitable activities			
Young People	219,455	44,017	263,472
Investment income	<u>8,138</u>	<u>-</u>	<u>8,138</u>
Total	<u>229,749</u>	<u>66,017</u>	<u>295,766</u>
EXPENDITURE ON			
Charitable activities			
Young People	<u>264,432</u>	<u>83,154</u>	<u>347,586</u>
NET INCOME/(EXPENDITURE)	(34,683)	(17,137)	(51,820)
Transfers between funds	<u>(3,606)</u>	<u>3,606</u>	<u>-</u>
Net movement in funds	(38,289)	(13,531)	(51,820)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>755,909</u>	<u>228,050</u>	<u>983,959</u>
TOTAL FUNDS CARRIED FORWARD	<u>717,620</u>	<u>214,519</u>	<u>932,139</u>

10. INDEPENDENT EXAMINATION

The fee for the independent examination for the year ended 31 December 2024 was £3,420 (2023 £3,410).

11. RENT

The Worcester City Council have provided plots at a peppercorn rent of £1 during the period.

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued
for the Year Ended 31st December 2024

12. TANGIBLE FIXED ASSETS

	Leasehold property - general £	Leasehold property - skate park £	Plant and machinery £	Motor vehicles £	Totals £
COST					
At 1st January 2024	1,002,190	560,949	53,085	106,840	1,723,064
Additions	-	-	9,899	20,340	30,239
Disposals	(44,854)	-	(11,716)	-	(56,570)
At 31st December 2024	<u>957,336</u>	<u>560,949</u>	<u>51,268</u>	<u>127,180</u>	<u>1,696,733</u>
DEPRECIATION					
At 1st January 2024	853,488	267,464	39,635	106,840	1,267,427
Charge for year	4,479	11,471	7,969	3,391	27,310
Eliminated on disposal	(10,729)	-	(10,966)	-	(21,695)
At 31st December 2024	<u>847,238</u>	<u>278,935</u>	<u>36,638</u>	<u>110,231</u>	<u>1,273,042</u>
NET BOOK VALUE					
At 31st December 2024	<u>110,098</u>	<u>282,014</u>	<u>14,630</u>	<u>16,949</u>	<u>423,691</u>
At 31st December 2023	<u>148,702</u>	<u>293,485</u>	<u>13,450</u>	<u>-</u>	<u>455,637</u>

13. STOCKS

	2024 £	2023 £
Stocks	<u>600</u>	<u>700</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	3,901	11,340
Other debtors	56,800	13,345
Prepayments	<u>2,500</u>	<u>1,802</u>
	<u>63,201</u>	<u>26,487</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	4,491	1,137
Social security and other taxes	1,229	-
Pension	628	-
Accrued expenses	3,630	5,146
Deferred income	<u>16,500</u>	<u>-</u>
	<u>26,478</u>	<u>6,283</u>

Perdiswell Young Peoples Leisure Club
Notes to the Financial Statements - continued
for the Year Ended 31st December 2024

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	<u>1,791</u>	<u>401</u>

17. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£
Unrestricted funds				
General fund	354,370	(22,719)	(32,415)	299,236
Operating fund	180,750	-	55,415	236,165
Cyclical maintenance	122,500	-	-	122,500
Redundancy costs	<u>60,000</u>	<u>-</u>	<u>(18,000)</u>	<u>42,000</u>
	717,620	(22,719)	5,000	699,901
Restricted funds				
Skate Park	213,476	41,656	-	255,132
Minibus	-	5,000	(5,000)	-
Equipment	<u>1,043</u>	<u>(1,043)</u>	<u>-</u>	<u>-</u>
	<u>214,519</u>	<u>45,613</u>	<u>(5,000)</u>	<u>255,132</u>
TOTAL FUNDS	<u>932,139</u>	<u>22,894</u>	<u>-</u>	<u>955,033</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	259,655	(282,374)	(22,719)
Restricted funds			
Skate Park	95,620	(53,964)	41,656
Minibus	5,000	-	5,000
Equipment	-	(1,043)	(1,043)
Youth Inclusion Clubs	109,332	(109,332)	-
Community Activity Fund	<u>7,450</u>	<u>(7,450)</u>	<u>-</u>
	<u>217,402</u>	<u>(171,789)</u>	<u>45,613</u>
TOTAL FUNDS	<u>477,057</u>	<u>(454,163)</u>	<u>22,894</u>

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued
for the Year Ended 31st December 2024

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	389,909	(12,683)	(22,856)	354,370
Operating fund	161,500	-	19,250	180,750
Cyclical maintenance	144,500	(22,000)	-	122,500
Redundancy costs	60,000	-	-	60,000
	755,909	(34,683)	(3,606)	717,620
Restricted funds				
Skate Park	221,215	(7,739)	-	213,476
Minibus	2,835	(2,835)	-	-
Inclusion World War 2	-	(6,563)	6,563	-
Equipment	4,000	-	(2,957)	1,043
	228,050	(17,137)	3,606	214,519
TOTAL FUNDS	<u>983,959</u>	<u>(51,820)</u>	<u>-</u>	<u>932,139</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	229,749	(242,432)	(12,683)
Cyclical maintenance	-	(22,000)	(22,000)
	229,749	(264,432)	(34,683)
Restricted funds			
Skate Park	-	(7,739)	(7,739)
Minibus	-	(2,835)	(2,835)
Inclusion World War 2	-	(6,563)	(6,563)
Activity Covid Recovery Fund	1,550	(1,550)	-
Youth Inclusion Clubs	62,467	(62,467)	-
Community Activity Fund	2,000	(2,000)	-
	66,017	(83,154)	(17,137)
TOTAL FUNDS	<u>295,766</u>	<u>(347,586)</u>	<u>(51,820)</u>

Unrestricted

General Fund

This represents monies received without restriction as to their application. The funds are utilised in the general running of the charity.

Operating Fund

This fund was created to cover 6 months running costs of the charity. The balance is based on costs incurred for 2024 plus inflation.

Cyclical Maintenance

This fund is to cover any large maintenance costs and the ongoing maintenance that needs to be carried out to ensure that the buildings are maintained to a high standard.

Redundancy Costs

The purpose of this fund is to cover any payments for redundancy if the charity ceased to operate.

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

17. MOVEMENT IN FUNDS - continued

Current Restricted Funds

Skate Park

Restricted grants and donations were received between 2002 and 2005 towards the construction of the Skate Park facility. The balance is reduced for annual depreciation costs.

In addition, grants totalling £95,620 were receivable in the year, to support activities ran at the Skate Park. This includes £90,000 from The National Lottery Community Fund, of which £40,000 was received in the year, and £50,000 is shown as accrued income, to be received in future years; the grant awarded covers a period of 27 months from January 2024 to March 2026.

Minibus

Restricted grants of £5,000 were received in the year from Margaret Westwood Memorial Charity towards the purchase of a seven-seater people carrier, which was spent during the year.

Equipment

A restricted grant of £4,000 was received during 2022 from Margaret Westwood Memorial Charity, to cover the cost of a new cooker. The remaining balance has been fully spent in the year.

Youth Inclusion Clubs

This restricted fund was created to support people with disabilities, learning difficulties, complex health needs and challenging behaviour by providing positive activities. Various grants totalling £109,332 were received during the year to cover salaries and activity materials, the full amount has been spent during the year.

Community Activity Fund

This restricted fund was created to provide activities to the local community. Various grants totalling £7,450 were received during the year to cover salaries and activity materials. The full amount has been spent during the year.

Prior Year Restricted Funds

Inclusion World War 2

A grant of £9,900 was received in 2019 from the National Heritage Lottery Fund to commemorate the anniversary of the beginning of World War Two. Of this, £6,563 was repaid in 2023 as a result of the Covid-19 restrictions preventing the completion of the project.

Activity Covid Recovery Fund

This restricted fund was created to support the reopening and delivery of activities following the impact on wellbeing and mental health. Various grants totalling £1,550 were received and had been fully spent by 2023.

TRANSFERS BETWEEN FUNDS

The following transfers have been made during the year:

- from the Minibus Fund to the General Fund (£5,000) in respect of a fixed asset purchased, a people carrier.
- from the General Fund to the Operating Fund (£55,415)
- from the Redundancy Costs Fund to the General Fund (£18,000)

The trustees have agreed to make the transfers to adjust the balances on the designated fund balances at 31 December 2024.

18. RELATED PARTY DISCLOSURES

Trustee, Phil Weston, is trustee of several other charities. During the year transactions accrued with these charities are as follows:

Play Worcester (formerly Worcester Play Council)

Grants of £5,427 (2023: £12,000) were received toward running young people's activities.

Worcester Musical Theatre Company

Donations of £1,506 (2023: £nil) were received toward supporting the Youth Inclusion Clubs.

Claines United Charities

Grants of £nil (2023: £3,750) were received toward running young people's activities.

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

18. RELATED PARTY DISCLOSURES - continued

In addition to the above, some charities that Phil Weston is a trustee of, have used the centre for room hire and facilities in the year. Total invoices to these charities totalled £15,548 (2023: £36,877) and were charged at a normal hire rate for the centre.

Perdiswell Young Peoples Leisure Club

Detailed Statement of Financial Activities
for the Year Ended 31st December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,922	2,156
Donation grants	<u>124,400</u>	<u>22,000</u>
	131,322	24,156
Other trading activities		
Rents received	4,173	-
Investment income		
Bank interest received	16,398	8,138
Charitable activities		
Service grants	93,677	56,017
Facilities hire	90,512	80,915
Facilities & activities	<u>140,975</u>	<u>126,540</u>
	<u>325,164</u>	<u>263,472</u>
Total incoming resources	477,057	295,766
EXPENDITURE		
Charitable activities		
Wages	217,046	152,014
Social security	8,745	6,985
Pensions	3,372	2,650
Purchases for resale	31,722	26,762
Activity costs	42,686	20,578
Training	1,190	114
Insurance	14,121	13,329
Light and heat	23,496	17,843
Cleaning	4,803	2,710
Repairs and maintenance	13,266	39,197
Printing postage & stationery	5,865	5,611
Advertising	98	379
Computer costs	1,227	1,373
Telephone	2,090	3,170
Motor expenses	12,278	8,825
Garden expenses	1,207	1,380
Professional fees	335	-
Bank charges	1,028	857
General expense	1,926	2,535
Grants repaid	-	6,563
Independent examination	3,420	3,410
Membership fees	264	227
Equipment leasing	1,793	802
Depreciation - short leasehold	4,479	5,814
Depreciation -skate park	11,471	10,638
Depreciation - plant & machinery	7,968	6,953
Depreciation - vehicle	3,391	6,867
Profit on disposal of tangible fixed assets	<u>34,876</u>	<u>-</u>
Total resources expended	<u>454,163</u>	<u>347,586</u>
Net income/(expenditure)	<u>22,894</u>	<u>(51,820)</u>

This page does not form part of the statutory financial statements

PERDISWELL YOUNG PEOPLES LEISURE CLUB

England & Wales - Charity number 519825

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2023
for
Perdiswell Young Peoples Leisure Club**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Perdiswell Young Peoples Leisure Club

**Contents of the Financial Statements
for the Year Ended 31st December 2023**

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Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2023

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable objects

To help and educate young people in the City of Worcester and surrounding districts, especially, but not exclusively, through their leisure time activities, so to develop their physical, mental and spiritual capacities that they grow to full maturity as individuals and members of society, and to support other Charities or charitable purposes in the City of Worcester and surrounding districts.

Ensuring our work delivers our aims

Each year our aims, objectives and activities are reviewed, based on the outcome of our work in the previous 12 months, to ensure they still reflect and further our aims and legal purposes. In our planning, setting objectives and determining our activities the Trustees have paid due regard to the 'General Guidance on Public Benefit' published by the Charities Commission. In so doing, the Trustees consider the activities planned and how they further the aims and objectives they have set. The success of activities is reviewed each year in the context of benefits they bring to those groups of people we set out to help.

How our activities deliver public benefit

All our activities are as described in our review of activities and achievements' and are undertaken to further our charitable objectives for the public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Overview

The cost of living crisis continued to impact on the Club, with members of the local community facing increased food and energy costs. However, the Club has concentrated its efforts on delivering its objects by providing further educational and leisure time activities and facilities for young people. We continued to have excellent working relations with other similar young people's charities that provided funding and made use of our facilities.

Skate Park/Youth Lodge

The Skate Park continued to be popular with children and young people from all areas of Worcester City and the surrounding districts, including disabled and disadvantaged youngsters from the low income families, who benefited from free access to the Skate Park and Youth Lodge.

The purpose built concrete Skate Park was floodlit during the winter months and was open daily until 9.30pm, weather permitting, offering young people a safer environment where they could practice their sport in the open air.

Disadvantaged children and young people were able to enjoy free healthy hot and cold meals and snacks in the Youth Lodge during the February half term, Easter, May half term, Summer, October half term and Christmas school holiday periods. Free crafts, sports and games activities were also provided and proved to be popular with local children and young people.

From January to March the Youth Forum's Youth Detached Team provided 'Chill Out Zone' sessions in the Youth Lodge on Wednesdays from 6pm to 9pm. Starting in June the YMCA Worcester Youth Group provided free access sessions for young people aged 10 to 16 years from 6pm to 7.30pm during term times.

Inclusion Youth Clubs

The Inclusion Youth Clubs were organised specifically for young people from Worcester City and the surrounding districts with disabilities, learning difficulties, behavioural problems and complex health needs. The Wednesday night session was attended by young people aged 12 to 18 years and the Sunday night session by 17 to 25 year olds.

Young people enjoyed the educational and recreational activities provided including a variety of different sports, cooking sessions, arts and craft workshops and table games. The arts and crafts targeted different themes including Chinese New Year, St Valentine's Day, Easter, King Charles III Coronation, Bonfire Night and Christmas. There was also a Halloween party and a Christmas party. In November, the young people supported a local charitable theatre group by selling programmes in the foyer of the Swan Theatre before the show's performances.

The sessions continued to provide opportunities for the young people to have fun, make friends, create strong social networks and to channel their energy into positive activities, whilst developing confidence, social skills and independence.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2023

FLASH Holiday Inclusion Project

We were once again able to offer a full FLASH programme of activities and trips out for young people with learning difficulties, special needs and complex health issues this summer. The activities and trips, planned with the input of the young people, were attended by young people from Worcester City and the surrounding districts aged 12 to 25 years.

The six week summer programme was well attended and delivered 18 activity sessions that included an inhouse Welcome Party BBQ, Youth Fun Day, Angie's Animal Antics and an End of Summer Disco.

Activities also included a variety of mainstream educational, recreational and sporting opportunities including trips out to the Flip Out Trampoline Park, Crazy Golf, Laser Quest, Bodenham Arboretum, Countryside Centre, Go Ape, Foot Golf, Wild Zoological Park, Ninja Warrior, Ice Skating, Weston Super Mare, Drayton Manor Park and Zoo, Tenpin Bowling and a visit to a Fish Restaurant for a fish and chip supper.

Fun Squad Play Activities

This is the sixth year that we have delivered the free access programmes of play activities for children aged up to 11 years in partnership with Worcester Play Council.

The programmes of free craft, play and sport activity sessions were held over the February Half Term, Easter, May Half Term, Summer, October Half Term and Christmas school holiday periods. Venues included inhouse at the Club, the Hive in central Worcester and in many other areas of the city at Claines Parish Hall, Warndon Library, St John's Library, Lyppard Hub, the Green Hub Dines Green and Warndon Community Hub, Cripplegate Park, Gheluvelt Park and the Cornmeadow Lane Playing Fields. Activities included crafts, storytelling, sports, cake making and pumpkin carving. A total of 735 children attended and benefitted from the free activity sessions during the year.

Free play and sports activities were also provided in the summer holiday period in partnership with Worcester Play Council, Action for Children, Platform Housing, Disability Sport Worcestershire and Freedom Leisure at various locations including, Dent Close, Ennerdale Close, Cranham Drive, KGV Playing Fields, Ashford Road Playground, Bath Road Park, Ronkswood Community Centre and the Green Centre in Dines Green.

In addition, the Fun Squad attended the Worcester Show at Pitchcroft and attracted over 100 young people to the 'Find It, Do It Marquee' where they provided free craft activities for young people and their families.

One Community Youth Day

The One Community Youth Day was held at the Club on Wednesday 2nd August, 2pm - 6pm for young people aged 11 to 17 years. It was a successful event; activities were provided free of charge and attracted over 500 young people. Free hot food and soft drinks were also provided. It was pleasing to see so many young people attending without their parents.

Activities on offer included a climbing wall, dodgems and twister fairground rides, football, basketball, multi sports, archery, craft activities, inflatables, Sexual Health Team, Police Cadets, Worcester Warriors Foundation and a DJ. Three professional graffiti artists supported the young people to create permanent images on sections of the Skate Park and further graffiti workshops were held inside the Youth Lodge.

The event was held in partnership with Light Box.

Summer Activity Week

A jam packed week with exciting activities and trips was held in August for young people aged 8 to 11 years from disadvantaged families. The programme of activities included a circus skills workshop, animal antics session, science workshop, arts and crafts, multi sports, trips to the Wild Zoological Park and the Habberley Trail. The young people were provided with free meals throughout the week.

Stay & Play Session

The Stay & Play sessions for children under five took place each Monday morning in term time during the Winter and Spring periods. It proved popular and attracted many families with pre school children, who had fun and benefitted from access to a variety of early year's educational toys and books.

Further information and images of children's and young people's activities are available on our website and facebook.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2023

Community Support

In May the Club organised a special event to celebrate the Coronation of King Charles III. The event was attended by vulnerable and disabled members of the local community, who enjoyed a roast dinner and an afternoon of musical entertainment provided by a popular local singer. The Club was decorated in red, white and blue and each person attending received a baked fruit cake as a souvenir of the event. The Club continues to support the Perdiswell Mature Club, which provides meals and activities for the older, vulnerable members of the community each week.

Once again several of our staff and volunteers supported the Worcester Carnival, which brought the City's community together to enjoy the activities on Pitchcroft and the grand parade of floats and walking groups around the city streets in July.

Young People's Organisations

The Club supported children and young people's activities during the year and offered use of its facilities to local children's and young people's groups, to enable them to organise their own programmes of activities, training sessions, meetings, conferences and special events. In March, Disability Sport Worcestershire organised Inclusive Boccia sessions on Wednesday evenings in response to the young people's requests.

Minibuses

The Club's two minibuses and the people carrier were used to provide transport for the young people attending the Sunday night Inclusion Club, FLASH trips out and Fun Squad activities. They were also used by many local children's and young people's groups needing transport to support their own activities.

Refurbishment/Maintenance

The Club works constantly to refurbish and maintain its premises to ensure that the facilities are kept up to a high standard. During the year, the flat roof above Reception and the adjoining corridor has been completely removed and replaced.

On the first floor, the Tudor, Beech and Oak rooms have been repainted, new carpet tiles laid and window blinds replaced. The Tudor room has also benefitted from a new ceiling and chairs. The corridor and stairwell have been repainted and new carpet tiles laid. Activity Room 2 has been repainted.

FINANCIAL REVIEW

Financial position

Unrestricted incoming resources for the year amounted to £229,749 (2022 £174,334). Unrestricted outgoing resources amounted to £264,432 (2022 £237,165). As a result, net unrestricted expenditure was £34,683 (2022 net expenditure of £62,831).

Restricted incoming resources for the year amounted to £66,017 (2022: £48,004) and restricted outgoing resources were £83,154 (2022: £55,769), resulting in net expenditure of £17,137 (2022: net expenditure of £7,765).

This deficit has decreased the charities overall reserves from £983,959 to £932,139. Of this amount £717,620 represents unrestricted (including designated) funds, with the remaining £214,519 being held for restricted purposes.

Transfers between funds of £3,606 were made in the year, see note 16.

Free reserves are detailed in the reserves policy below, alongside further detail on the designated funds.

Full information regarding fund movements and restrictions are detailed in note 16 to the accounts.

Other income

An amount of £nil (2022: £3,547) has been received from Hiscox Insurance for a loss of income claim due to Covid-19 and this has been included in other income.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2023

FINANCIAL REVIEW

Reserves Policy

The Trustees are currently reviewing the position with regard to the charity's reserves. The current policy is to create such reserves as will enable the charity to:-

- expand and develop its services to achieve its objectives: and
- have such funds in reserve to enable the charity to continue to operate for a period of 6 months should grant aid and fund raising decrease.

Free reserves (general funds less fixed assets and funds designated for other purposes) at 31 December 2023 amounted to £150,709, which based on current expenditure levels of £264,432 equate to approximately 7 months of running costs.

The trustees have reviewed the current reserves and they feel that they have sufficient resources to adhere to the current policy outlined above.

In addition to the charities free reserves, the trustees also carry several designated funds totalling £363,250 (2022: £366,000), which if undesignated could boost free reserves to cover 21 months of unrestricted costs. These funds have been set aside for operating costs should incoming resources be negatively impacted (£180,750), maintenance costs should any large repairs to the building be required (£122,500), and redundancy costs should the charity be forced to close (£60,000).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by its Charitable Incorporated Organisation Trust Deed dated 22 October 2020.

Organisational structure

The Charity converted to a Charitable Incorporated Organisation (CIO) on 22nd October 2020. Prior to the conversion, the Charity was governed by its Memorandum and Articles of Association and was a company limited by guarantee, incorporated on 27th January 1988.

The Charity is governed by its Constitution and is operated by its Trustees, who are elected annually at the Annual General Meeting and which has one third of its Trustees retiring each year. Those retiring Trustees may offer themselves for re election thus ensuring a continuity of Trustees from year to year. The day to day operation of the Charity is controlled by the full time, paid Trustee who oversees the work of the full and part time staff. The Trustees are listed under the Legal and Administration in formation section.

PYPLC Enterprises Limited was a wholly owned subsidiary company of the charity undertaking all of the trading charities' activities. The company ceased to trade in March 2021, with the activities having been taken over by the charity at that date. The company was dissolved on 1 February 2022.

Decision making

Trustees have provided details of all relevant interests and registered them with the Development Manager. At the start of each Charity Trustee meeting any possible conflicts of interest have been requested and noted. Where a conflict of interest has existed, that Trustee has withdrawn from the discussion or decision. Trustees agree the Charity's strategic areas for activity for the Charity, including consideration for reserves, risk management, policies and performance. Day to day administration is delegated to the Development Manager or, in his absence, the Manager or any other staff member or members as deemed appropriate by the Board of Trustees. The Trustees are offered training opportunities as appropriate.

Risk management

The Trustees have considered the major risks to which the Charity is exposed to and have identified the main risks to be the loss of key staff, loss of substantial bookings, serious bad debts, building or equipment damage, safeguarding incidents and public safety at the centre. All of the risks can be and are being managed, but they cannot be eliminated.

Board of Trustees

Philip Weston O.B.E. is a full time paid employee of the Charity and Charity Commission approval was obtained for this Trustee employment.

Appreciation

We would like to express appreciation to all the children and young people who have participated or been involved in activities and events, ensuring that the Club continued to achieve its aims and objectives. Sincere appreciation also to our team of dedicated staff and volunteers, individuals, charities and organisations that, through their efforts and financial support, have contributed towards the Club's success in 2023. A complete list of grants received is included in the Financial Statements.

Perdiswell Young Peoples Leisure Club

**Report of the Trustees
for the Year Ended 31st December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

519825

Principal address

Perdiswell Park
Droitwich Road
Worcester
Worcestershire
WR3 7SN

Trustees

Philip Weston OBE
Georgina Knight
Karen Watts
Jennifer Purser
Christine King

Independent Examiner

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Approved by order of the Board of Trustees on 9/8/2024 and signed on its behalf by:

J. A. Purser
Jennifer Purser - Trustee

**Independent Examiner's Report to the Trustees of
Perdiswell Young Peoples Leisure Club**

Independent examiner's report to the trustees of Perdiswell Young Peoples Leisure Club

I report to the charity trustees on my examination of the accounts of Perdiswell Young Peoples Leisure Club (the Charity) for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity trustees of the Charity 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 applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



Melissa Godwin ACCA ACA

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: 01/05/24

Perdiswell Young Peoples Leisure Club

Statement of Financial Activities
for the Year Ended 31st December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	2,156	31,625	33,781	25,830
Charitable activities	5				
Young People		219,455	34,392	253,847	189,257
Investment income	4	8,138	-	8,138	3,704
Other income		-	-	-	3,547
Total		<u>229,749</u>	<u>66,017</u>	<u>295,766</u>	<u>222,338</u>
EXPENDITURE ON					
Charitable activities					
Young People		<u>264,432</u>	<u>83,154</u>	<u>347,586</u>	<u>292,934</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	(34,683)	(17,137)	(51,820)	(70,596)
		<u>(3,606)</u>	<u>3,606</u>	<u>-</u>	<u>-</u>
Net movement in funds		(38,289)	(13,531)	(51,820)	(70,596)
RECONCILIATION OF FUNDS					
Total funds brought forward		755,909	228,050	983,959	1,054,555
TOTAL FUNDS CARRIED FORWARD		<u>717,620</u>	<u>214,519</u>	<u>932,139</u>	<u>983,959</u>

The notes form part of these financial statements

Perdiswell Young Peoples Leisure Club

**Balance Sheet
31st December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	242,161	213,476	455,637	474,131
CURRENT ASSETS					
Stocks	12	700	-	700	500
Debtors	13	26,487	-	26,487	9,969
Cash at bank		<u>454,555</u>	<u>1,043</u>	<u>455,598</u>	<u>511,718</u>
		481,742	1,043	482,785	522,187
CREDITORS					
Amounts falling due within one year	14	(6,283)	-	(6,283)	(12,359)
NET CURRENT ASSETS		<u>475,459</u>	<u>1,043</u>	<u>476,502</u>	<u>509,828</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>717,620</u>	<u>214,519</u>	<u>932,139</u>	<u>983,959</u>
NET ASSETS		<u>717,620</u>	<u>214,519</u>	<u>932,139</u>	<u>983,959</u>
FUNDS	16				
Unrestricted funds				717,620	755,909
Restricted funds				<u>214,519</u>	<u>228,050</u>
TOTAL FUNDS				<u>932,139</u>	<u>983,959</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9.8.2024 and were signed on its behalf by:


Georgina Knight - Trustee

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements for the Year Ended 31st December 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

These financial statements have been prepared in Sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

INCOME

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

Income from grants, donations and legacies is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income from charitable activities for services provided is recognised in line with the provision of those services.

Interest income is recognised for all interest-bearing instruments on an accruals basis.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold property - general	- over the term of the lease
Leasehold property - skate park	- over the term of the lease
Plant and machinery	- 25% on cost
Motor vehicles	- 16.67% on cost

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

FINANCIAL INSTRUMENTS

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to contractual provisions of the instrument.

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

PENSION COSTS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

GOVERNMENT GRANTS

Government grants are recognised using the accruals model.

Government grants relating to compensation for expenses or losses already incurred or for the purpose of giving immediate support to the Charity, with no future related costs are recognised in income in the period in which the grants become payable.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Accounting estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Depreciation of leasehold property

Leasehold property has been depreciated on the basis that the current long term operating lease agreement that runs to 31 July 2049 will not be renewed and that when the lease ends control over the leasehold buildings will revert to the landlord for no consideration payable to the charity.

If the charity was virtually certain that the lease would be renewed, then the leasehold property could be depreciated over a longer period and the annual depreciation charge would be lower than the amount included in the financial statements.

The net book value of leasehold property held at the year end is disclosed in note 10 of these financial statements.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	2,156	1,771
Donation grants	31,625	24,059
	<u>33,781</u>	<u>25,830</u>

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

3. DONATIONS AND LEGACIES - continued

Donation grants received, included in the above, are as follows:

	2023	2022
	£	£
Baron Davenport's Charity	1,500	-
Claines United Charities	3,750	-
Co-op - Local Community Fund	-	4,291
Edward & Dorothy Cadbury Trust	1,500	-
Happy Days Children's Charity	900	743
Margaret Westwood Memorial Charity	-	4,000
National Lottery Jubilee Celebration	-	3,525
Perdiswell Mature Club	-	2,000
Platform Housing Group	1,600	500
Six Masters' Charities	-	3,000
The Charles Wolfson Charitable Trust	-	5,000
The Eveson Charitable Trust	10,000	-
The Saintbury Trust	2,000	-
William A Cadbury Charitable Trust	750	-
Worcester Musical Theatre Company	-	1,000
Worcester Community Trust - NHS Public Health Positive Activities	<u>9,625</u>	<u>-</u>
	<u>31,625</u>	<u>24,059</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest received	<u>8,138</u>	<u>3,704</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023 Young People £	2022 Total activities £
Service grants	46,392	35,000
Facilities hire	80,915	59,282
Facilities & activities	<u>126,540</u>	<u>94,975</u>
	<u>253,847</u>	<u>189,257</u>

Service grants received, included in the above, are as follows:

	2023	2022
	£	£
Ready Steady Worcestershire - Holiday Activities and Food (HAF) Programme	21,321	17,000
Worcester Play Council - Co-ordinator/Activities	12,000	12,000
Worcestershire County Council - Short Breaks	10,121	-
Worcester City Council	400	500
Worcester City Council - Covid Grants	1,550	-
Worcestershire County Council - Divisional Fund - Mel Allcott	-	5,000
Worcestershire County Council - Divisional Fund - Steve Mackay	-	500
Worcestershire County Council - Warm Spaces	<u>1,000</u>	<u>-</u>
	<u>46,392</u>	<u>35,000</u>

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year a salary was paid to a Trustee of the Charity, details are shown in note 7 of the accounts under staff costs.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

7. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	152,014	142,712
Social security costs	6,985	4,479
Other pension costs	2,650	2,396
	<u>161,649</u>	<u>149,587</u>

The average monthly number of employees during the year was as follows:

	2023	2022
	15	15
Average number of employees	<u>15</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

Social security costs for the prior financial year is stated net of Employment Allowance claims relating to both the current financial year and previous financial years.

During the year 15 (2022: 15) staff members were employed by the Charity in various positions. The full time equivalent was 6 (2022: 6).

During the year the following salary costs were paid in respect of Mr P Weston OBE who is employed by the Charity as the Development Manager and he is also a Trustee of the charity. Charity Commission approval was obtained for this trustee employment, and amounts are disclosed below.

Trustee salary costs - (included in the above)

	2023	2022
	£	£
Salary	40,036	39,146
Social security costs	4,653	4,362
Pension costs	977	987
Total	<u>45,666</u>	<u>44,495</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,329	17,501	25,830
Charitable activities			
Young People	158,754	30,503	189,257
Investment income	3,704	-	3,704
Other income	<u>3,547</u>	<u>-</u>	<u>3,547</u>
Total	<u>174,334</u>	<u>48,004</u>	<u>222,338</u>

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

EXPENDITURE ON

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Young People	<u>237,165</u>	<u>55,769</u>	<u>292,934</u>
NET INCOME/(EXPENDITURE)	(62,831)	(7,765)	(70,596)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>818,740</u>	<u>235,815</u>	<u>1,054,555</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>755,909</u></u>	<u><u>228,050</u></u>	<u><u>983,959</u></u>

9. INDEPENDENT EXAMINATION

The fee for the independent examination for the year ended 31 December 2023 was £3,410 (2022 £4,120).

10. RENT

The Worcester City Council have provided plots at a peppercorn rent of £1 during the period.

11. TANGIBLE FIXED ASSETS

	Leasehold property - general £	Leasehold property - skate park £	Plant and machinery £	Motor vehicles £	Totals £
COST					
At 1st January 2023	1,002,190	560,949	50,778	106,840	1,720,757
Additions	-	-	11,778	-	11,778
Disposals	-	-	(9,471)	-	(9,471)
At 31st December 2023	<u>1,002,190</u>	<u>560,949</u>	<u>53,085</u>	<u>106,840</u>	<u>1,723,064</u>
DEPRECIATION					
At 1st January 2023	847,675	256,825	42,153	99,973	1,246,626
Charge for year	5,813	10,639	6,953	6,867	30,272
Eliminated on disposal	-	-	(9,471)	-	(9,471)
At 31st December 2023	<u>853,488</u>	<u>267,464</u>	<u>39,635</u>	<u>106,840</u>	<u>1,267,427</u>
NET BOOK VALUE					
At 31st December 2023	<u>148,702</u>	<u>293,485</u>	<u>13,450</u>	<u>-</u>	<u>455,637</u>
At 31st December 2022	<u>154,515</u>	<u>304,124</u>	<u>8,625</u>	<u>6,867</u>	<u>474,131</u>

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

12. STOCKS

	2023	2022
	£	£
Stocks	<u>700</u>	<u>500</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	11,340	7,152
Other debtors	13,345	1,194
Prepayments	<u>1,802</u>	<u>1,623</u>
	<u>26,487</u>	<u>9,969</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,137	8,461
Accrued expenses	<u>5,146</u>	<u>3,898</u>
	<u>6,283</u>	<u>12,359</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	401	802
Between one and five years	<u>-</u>	<u>401</u>
	<u>401</u>	<u>1,203</u>

16. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	389,909	(12,683)	(22,856)	354,370
Operating fund	161,500	-	19,250	180,750
Cyclical maintenance	144,500	(22,000)	-	122,500
Redundancy costs	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
	755,909	(34,683)	(3,606)	717,620
Restricted funds				
Skate Park	221,215	(7,739)	-	213,476
Minibus	2,835	(2,835)	-	-
Inclusion World War 2	-	(6,563)	6,563	-
Equipment	<u>4,000</u>	<u>-</u>	<u>(2,957)</u>	<u>1,043</u>
	<u>228,050</u>	<u>(17,137)</u>	<u>3,606</u>	<u>214,519</u>
TOTAL FUNDS	<u>983,959</u>	<u>(51,820)</u>	<u>-</u>	<u>932,139</u>

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	229,749	(242,432)	(12,683)
Cyclical maintenance	-	(22,000)	(22,000)
	229,749	(264,432)	(34,683)
Restricted funds			
Skate Park	-	(7,739)	(7,739)
Minibus	-	(2,835)	(2,835)
Inclusion World War 2	-	(6,563)	(6,563)
Activity Covid Recovery Fund	1,550	(1,550)	-
Youth Inclusion Clubs	62,467	(62,467)	-
Community Activity Fund	2,000	(2,000)	-
	66,017	(83,154)	(17,137)
TOTAL FUNDS	295,766	(347,586)	(51,820)

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	445,740	(62,831)	7,000	389,909
Operating fund	160,000	-	1,500	161,500
Cyclical maintenance	133,000	-	11,500	144,500
Redundancy costs	60,000	-	-	60,000
Covid recovery fund	20,000	-	(20,000)	-
	818,740	(62,831)	-	755,909
Restricted funds				
Skate Park	229,235	(8,020)	-	221,215
Minibus	5,668	(2,833)	-	2,835
Equipment	375	3,625	-	4,000
The Ian Dymock Memorial Trust	537	(537)	-	-
	235,815	(7,765)	-	228,050
TOTAL FUNDS	1,054,555	(70,596)	-	983,959

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued for the Year Ended 31st December 2023

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,334	(237,165)	(62,831)
Restricted funds			
Skate Park	-	(8,020)	(8,020)
Minibus	-	(2,833)	(2,833)
Equipment	4,000	(375)	3,625
The Ian Dymock Memorial Trust	-	(537)	(537)
Youth Inclusion Clubs	33,979	(33,979)	-
Community Activity Fund	10,025	(10,025)	-
	<u>48,004</u>	<u>(55,769)</u>	<u>(7,765)</u>
TOTAL FUNDS	<u>222,338</u>	<u>(292,934)</u>	<u>(70,596)</u>

Unrestricted

General Fund

This represents monies received without restriction as to their application. The funds are utilised in the general running of the charity. The balance at 31 December 2023 is £354,370 (2022 £389,909)

Operating Fund

This fund was created to cover 6 months running costs of the charity. The balance at 31 December 2023 is £180,750 (2022 £161,500), and is based on costs incurred for 2023 plus inflation.

Cyclical Maintenance

This fund is to cover any large maintenance costs and the ongoing maintenance that needs to be carried out to ensure that the buildings are maintained to a high standard. The balance at 31 December 2023 is £122,500 (2022 £144,500), £22,000 was spent on repairing a roof and ceilings during the year.

Redundancy Costs

The purpose of this fund is to cover any payments for redundancy if the charity ceased to operate. The balance at 31 December 2023 is £60,000 (2022 £60,000).

Restricted Funds

Property - Skate Park

Restricted grants and donations were received between 2002 and 2005 towards the construction of the Skate Park facility. The balance at 31st December 2023 was £213,476 after allowing for depreciation costs (2022 £221,215).

Minibus

Restricted grants of £17,000 were received in 2018 towards the purchase of a minibus. The balance at 31 December 2023 is £nil after allowing for depreciation costs (2022 £2,835), this represents the net book value of the asset.

Equipment

A restricted grant of £4,000 was received during 2022 from Margaret Westwood Memorial Charity, to cover the cost of a new cooker. £2,957 was spent during the year.

Inclusion World War 2

A grant of £9,900 was received in 2019 from the National Heritage Lottery Fund to commemorate the anniversary of the beginning of World War Two. Of this, £6,563 was repaid in the year as a result of the Covid-19 restrictions preventing the completion of the project.

Activity Covid Recovery Fund

This restricted fund has been created to support the reopening and to continue delivery of activities following the impact on wellbeing and mental health. Various grants totalling £1,550 were received and had been fully spent in the year.

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

16. MOVEMENT IN FUNDS - continued

Youth Inclusion Clubs

This restricted fund was created to support people with disabilities, learning difficulties, complex health needs and challenging behaviour by providing positive activities. Various grants totalling £62,467 were received during the year to cover salaries and activity materials, the full amount has been spent during the year.

Community Activity Fund

This restricted fund was created to provide activities to the local community. Various grants totalling £2,000 were received during the year to cover salaries and activity materials. The full amount has been spent during the year.

TRANSFERS BETWEEN FUNDS

The following transfers have been made during the year:

- from the General Fund to the Inclusion WW2 fund (£6,563) in respect of repayment of a grant that was returned due to failure to complete the project in time as a result of Covid-19 restrictions
- from the Equipment Fund to the General Fund (£2,957) in respect of purchasing a new oven
- from the General Fund to the Operating Fund (£19,250)

The trustees have agreed to make the transfers to adjust the balances on the designated fund balances at 31 December 2023.

17. RELATED PARTY DISCLOSURES

Trustee, Phil Weston, is trustee of several other charities. During the year transactions accrued with these charities are as follows:

Worcester Play Council

Grants of £12,000 (2022: £12,000) were received toward running young people's activities.

Worcester Musical Theatre Company

Grants of £nil (2022: £1,000) were received toward supporting the Youth Inclusion Clubs.

Claines United Charities

Grants of £3,750 (2022: £nil) were received toward running young people's activities.

In addition to the above, some charities that Phil Weston is a trustee of, have used the centre for room hire and facilities in the year. Total invoices to these charities totalled £36,877 (2022: £19,645) and were charged at a normal hire rate for the centre.

Perdiswell Young Peoples Leisure Club

Detailed Statement of Financial Activities
for the Year Ended 31st December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,156	1,771
Donation grants	<u>31,625</u>	<u>24,059</u>
	33,781	25,830
Investment income		
Bank interest received	8,138	3,704
Charitable activities		
Service grants	46,392	35,000
Facilities hire	80,915	59,282
Facilities & activities	<u>126,540</u>	<u>94,975</u>
	253,847	189,257
Other income		
Exceptional items	<u>-</u>	<u>3,547</u>
Total incoming resources	295,766	222,338
EXPENDITURE		
Charitable activities		
Wages	152,014	142,712
Social security	6,985	4,479
Pensions	2,650	2,396
Purchases for resale	26,762	18,774
Activity costs	20,578	18,849
Training	114	36
Insurance	13,329	8,541
Light and heat	17,843	10,122
Cleaning	2,710	1,519
Repairs and maintenance	39,197	24,058
Printing postage & stationery	5,611	3,374
Advertising	379	529
Computer costs	1,373	1,257
Telephone	3,170	2,902
Motor expenses	8,825	9,522
Garden expenses	1,380	1,240
Bank charges	857	799
Gaming licence	-	20
General expense	2,535	980
Grants repaid	6,563	6,653
Independent examination	3,410	4,120
Membership fees	227	134
Equipment leasing	802	802
Sports equipment	-	90
Depreciation - short leasehold	5,814	5,602
Depreciation -skate park	10,638	11,026
Depreciation - plant & machinery	6,953	4,993
Depreciation - vehicle	6,867	6,867
Profit on disposal of tangible fixed assets	-	1
Carried forward	347,586	292,397

This page does not form part of the statutory financial statements

Perdiswell Young Peoples Leisure Club

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2023**

	2023 £	2022 £
Charitable activities		
Brought forward	347,586	292,397
Grants to institutions	<u>-</u>	<u>537</u>
	<u>347,586</u>	<u>292,934</u>
Total resources expended	<u>347,586</u>	<u>292,934</u>
Net expenditure	<u>(51,820)</u>	<u>(70,596)</u>

This page does not form part of the statutory financial statements

PERDISWELL YOUNG PEOPLES LEISURE CLUB

England & Wales - Charity number 519825

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2022
for
Perdiswell Young Peoples Leisure Club**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Perdiswell Young Peoples Leisure Club

**Contents of the Financial Statements
for the Year Ended 31st December 2022**

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Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable objects

To help and educate young people in the City of Worcester and surrounding districts, especially, but not exclusively, through their leisure time activities, so to develop their physical, mental and spiritual capacities that they grow to full maturity as individuals and members of society, and to support other Charities or charitable purposes in the City of Worcester and surrounding districts.

Ensuring our work delivers our aims

Each year our aims, objectives and activities are reviewed, based on the outcome of our work in the previous 12 months, to ensure they still reflect and further our aims and legal purposes. In our planning, setting objectives and determining our activities the Trustees have paid due regard to the 'General Guidance on Public Benefit' published by the Charities Commission. In so doing, the Trustees consider the activities planned and how they further the aims and objectives they have set. The success of activities is reviewed each year in the context of benefits they bring to those groups of people we set out to help.

How our activities deliver public benefit

All our activities are as described in our review of activities and achievements' and are undertaken to further our charitable objectives for the public benefit.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Overview

During 2022 we have continued to work at the heart of the community and listen to young people's ideas and concerns. The Club's activities continued to be affected in the aftermath of the global Covid 19 pandemic and the current high cost of living crisis. However, towards the latter part of the year the situation was improving, although it may be some time before it returns to that of pre pandemic levels.

Skate Park/Youth Lodge

The purpose built concrete outdoor Skate Park was open daily weather permitting, offering young people a safer environment where they could practice their sport in the open air. It continued to be extremely popular with children and young people from all areas of Worcester City and the surrounding districts, including disabled and disadvantaged youngsters from the low income families, who benefited from free access to the Skate Park and Youth Lodge.

The Skate Park continues to benefit from the automated welcoming and lighting system, activated when a young person enters the Skate Park. The lighting system automatically switches off after a period of inactivity, saving on energy and light pollution and is preceded by a recorded warning message to ensure the safety of the young people using the Park.

Disadvantaged children and young people were able to enjoy free healthy hot and cold meals and snacks in the Youth Lodge during the February half term, Easter, May half term, Summer, October half term and Christmas school holiday periods. Free crafts, sports and games activities were also provided and proved to be popular with local children and young people.

Inclusion Youth Clubs

The Inclusion Youth Clubs were organised specifically for young people from Worcester City and the surrounding districts with disabilities, learning difficulties, behavioural problems and complex health needs. The Wednesday night session was attended by young people aged 11 to 16 years and the Sunday night session by 16 to 25 year olds.

Young people enjoyed the many educational and recreational activities provided including a variety of different sports delivered by Disability Sport Worcestershire, cooking sessions, arts and craft workshops and table games. The arts and crafts targeted different themes including St Valentine's, Easter, the Queen's Platinum Jubilee, bonfire night and Christmas. There was also a Halloween party, a Christmas party and a visit from the Worcester Lions' Santa Sleigh.

The sessions continued to provide opportunities for the young people to have fun, make friends, create strong social networks and to channel their energy into positive activities, whilst developing confidence, social skills and independence.

FLASH Holiday Inclusion Project

We were once again able to offer a full FLASH programme of activities and trips out for young people with learning difficulties, special needs and complex health issues this summer. The activities and trips, planned with the input of the young people, were attended by young people from Worcester City and the surrounding districts.

The six week summer programme was well attended and delivered 24 activity sessions that included inhouse, a Welcome Party BBQ, Chocolate Bingo and an End of Summer Disco. Activities held locally included visits to Adventure Golf, Lazer Quest, Countryside Centre BBQ, Ten Pin Bowling, Vertical Limits Rock Climbing, Foot Golf, Fish and Chip Supper, Ice Skating, Aztec Adventure and Bodenham Arboretum.

Trips further afield were organised to the Flip Out Trampoline Park, Cadbury World, Sealife Centre, Weston Super Mare, Go Ape, Water World, Wild Zoological Park, West Midlands Safari Park, Ninja Warrior, Drayton Manor Park & Zoo and Warwick Castle. A further trip was organised to the Black Country Living Museum during the October half term holiday.

Fun Squad Play Activities

This is the fifth year that we have delivered the free access programme of activities in partnership with Worcester Play Council and supported by Disability Sport Worcestershire.

The programmes of free craft and sport activity sessions were held over the Easter, May Half Term, Summer, October Half Term and Christmas school holiday periods. Venues included the Club, Lyppard Hub, Green Centre, Warndon Community Centre, KG5 Brickfields Community Centre, Tolladine Community Centre, Ronkswood Community Centre, Horizon Hub, Worcester Guildhall, Cathedral Square, Crowngate History & Heritage Hub, the Hive, Cornmeadow Lane Playing Fields, St Peters Power Park, Gheluvelt Park and Cripplegate Park. Hundreds of children aged up to 11 years from all areas of Worcester took part and benefitted from the sessions.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2022

National Play Day Event

The free National Play Day event in August, delivered in partnership with Worcester Play Council, was held at the Club this year as an alternative to Gheluvelt Park. The event enjoyed good weather and was attended by thousands of children and families from the local community. The many attractions included arts and crafts, donkey rides, face painting, sports, games, inflatables and refreshments.

Stay & Play Session

A new Stay & Play session for children under five was introduced in June and took place each Monday morning during term time. The session proved popular and attracted many families with children under five. The children benefited from the wide variety of early years' educational toys, books and activities available.

Halloween Workshop

A free children's Halloween workshop involving pumpkin carving, cake making, craft and play activities was held in the October half term. The workshop was extremely popular and attracted 40 children.

Christmas Play Activities

Two free access craft, play and sport activity sessions were held for primary age children at the 8th Worcester Scout and Guide Headquarters and Claines Parish Hall in December. A total of 38 children attended the sessions.

Further information and images of children's and young people's activities are available on our website <http://pyplc.co.uk> and facebook pages.

Working in Partnership

The Club continued to work in partnership with Worcester Play Council to provide a Play Co ordinator and Fun Squad Team to deliver play opportunities for children and young people throughout the City of Worcester. Disability Sport Worcestershire continued to provide qualified sports coaches to support our Youth Inclusion sessions.

Community Support

The Club organised an event to celebrate the Queen's Platinum Jubilee in May. The event was attended by 114 vulnerable members of the local community including the Two In One disability group, who enjoyed a roast dinner, sherry trifle and musical entertainment. The Club was decorated in red, white and blue and each person attending received a souvenir of the event.

Although the Club did not enter a float in this year's Worcester Carnival, a number of the young people's and community groups based at the Club took part in the street procession. Several of our Trustees and staff members offered their support, either as members of the Carnival Committee or by volunteering their services on the day. In addition to the street procession, a Carnival Village provided children's fair rides, craft activities, a performance stage, an art project and further activities in the City centre. Despite the rain showers, the Carnival was extremely successful and attended by 10,000 plus children, young people and families.

Young People's Organisations

The Club supported children and young people's activities during the year and offered use of its facilities to local children's and young people's groups, to enable them to organise their own programmes of activities, training sessions and meetings. The numbers of groups making use of our facilities has seen an increase over the previous year.

Minibuses

The Club's two minibuses and the people carrier were used to provide transport for the young people attending the Sunday night Inclusion Club, FLASH trips out and Fun Squad activities. They were also used by many local children's and young people's groups needing transport to support their own activities.

Refurbishment/Maintenance

The Club works constantly to refurbish and maintain the buildings and Skate Park to ensure that the facilities are kept up to a high standard. The Lounge and Waiting Room have benefitted from the purchase of new replacement chairs and the external sign over the main entrance door was replaced. Work was carried out to update the electrical installation.

PYPLC Enterprises Limited

The wholly owned trading subsidiary company, PYPLC Enterprises Limited was closed in October 2021 and formally dissolved on 1 February 2022 at Companies House. The company has remained dormant since March 2020, due to the adverse effects of the pandemic, and any trading activities are now included within the charity.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2022

FINANCIAL REVIEW

Financial position

Incoming resources have decreased by £118,585 (2022 £222,338 - 2021 £340,923) as a result of reduced grant income. Expenditure has risen by £37,934 (2022 £292,934 - 2021 £255,000).

The net effect of the above is that a deficit of £70,596 has arisen compared to a surplus of £85,923 in 2021.

This deficit has decreased the charities overall reserves from £1,054,555 to £983,959. Of this amount £755,909 represents unrestricted (including designated) funds, with the remaining £228,050 being held for restricted purposes.

Free reserves are detailed in the reserves policy below, alongside further detail on the designated funds.

Restricted funds are mostly represented by the net book value of assets purchased from grants and donations given for a specific purpose, including the Skate Park (£221,215), Minibus (£2,835) and Equipment (£4,000) funds, these funds reduce in line with the value of the asset each year.

One further restricted fund has been expended in the year, being The Ian Dymock Memorial Trust, with a bursary of £537 awarded by the charity. This funding was transferred to Harlequin Stage School.

Full information regarding fund movements and restrictions are detailed in note 16 to the accounts.

Other income

An amount of £3,547 (2021: £30,878) has been received from Hiscox Insurance for a loss of income claim due to Covid-19 and this has been included in other income.

Reserves Policy

The Trustees are currently reviewing the position with regard to the charity's reserves. The current policy is to create such reserves as will enable the charity to:-

- expand and develop its services to achieve its objectives: and
- have such funds in reserve to enable the charity to continue to operate for a period of 6 months should grant aid and fund raising decrease.

Free reserves (general funds less fixed assets and funds designated for other purposes) at 31 December 2022 amounted to £139,828, which based on current expenditure levels of £233,415 equate to approximately 7 months of running costs.

The trustees have reviewed the current reserves and they feel that they have sufficient resources to adhere to the current policy outlined above.

In addition to the charities free reserves, the trustees also carry several designated funds totalling £366,000 (2021: £373,000), which if undesignated could boost free reserves to cover 26 months of unrestricted costs. These funds have been set aside for operating costs should incoming resources be negatively impacted (£161,500), maintenance costs should any large repairs to the building be required (£144,500), and redundancy costs should the charity be forced to close (£60,000).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by its Charitable Incorporated Organisation Trust Deed dated 22 October 2020.

Organisational structure

The Charity converted to a Charitable Incorporated Organisation (CIO) on 22nd October 2020. Prior to the conversion, the Charity was governed by its Memorandum and Articles of Association and was a company limited by guarantee, incorporated on 27th January 1988.

The Charity is governed by its Constitution and is operated by its Trustees, who are elected annually at the Annual General Meeting and which has one third of its Trustees retiring each year. Those retiring Trustees may offer themselves for re election thus ensuring a continuity of Trustees from year to year. The day to day operation of the Charity is controlled by the full time, paid Trustee who oversees the work of the full and part time staff. The Trustees are listed under the Legal and Administration information section.

PYPLC Enterprises Limited was a wholly owned subsidiary company of the charity undertaking all of the trading charities' activities. The company ceased to trade in March 2021, with the activities having been taken over by the charity at that date. The company was dissolved on 1 February 2022.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

Trustees have provided details of all relevant interests and registered them with the Development Manager. At the start of each Charity Trustee meeting any possible conflicts of interest have been requested and noted. Where a conflict of interest has existed, that Trustee has withdrawn from the discussion or decision. Trustees agree the Charity's strategic areas for activity for the Charity, including consideration for reserves, risk management, policies and performance. Day to day administration is delegated to the Development Manager or, in his absence, the Manager or any other staff member or members as deemed appropriate by the Board of Trustees. The Trustees are offered training opportunities as appropriate.

Risk management

The Trustees have considered the major risks to which the Charity is exposed to and have identified the main risks to be the loss of key staff, loss of substantial bookings, serious bad debts, building or equipment damage, safeguarding incidents and public safety at the centre. All of the risks can be and are being managed, but they cannot be eliminated.

Board of Trustees

Philip Weston O.B.E. is a full time paid employee of the Charity and Charity Commission approval was obtained for this Trustee employment.

Appreciation

We would like to express appreciation to all the children and young people who have participated or been involved in activities and events, ensuring that the Club continued to achieve its aims and objectives. Sincere appreciation also to our team of dedicated staff and volunteers, individuals, charities and organisations that, through their efforts and financial support, have contributed towards the Club's success in 2022. A complete list of grants received is included in the Financial Statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

519825

Principal address

Perdiswell Park
Droitwich Road
Worcester
Worcestershire
WR3 7SN

Trustees

Philip Weston OBE
Georgina Knight
Karen Watts
Jennifer Purser
Christine King

Independent Examiner

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Approved by order of the board of trustees on 7/8/2023 and signed on its behalf by:

J. A. Purser
Jennifer Purser - Trustee

**Independent Examiner's Report to the Trustees of
Perdiswell Young Peoples Leisure Club**

Independent examiner's report to the trustees of Perdiswell Young Peoples Leisure Club

I report to the charity trustees on my examination of the accounts of Perdiswell Young Peoples Leisure Club (the Charity) for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity trustees of the Charity 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 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.



Melissa Godwin ACA

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: ...23/8/23.....

Perdiswell Young Peoples Leisure Club

**Statement of Financial Activities
for the Year Ended 31st December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,329	442	1,771	4,909
Charitable activities	5				
Young People		165,754	47,562	213,316	296,466
Investment income	4	3,704	-	3,704	8,670
Other income		<u>3,547</u>	<u>-</u>	<u>3,547</u>	<u>30,878</u>
Total		<u>174,334</u>	<u>48,004</u>	<u>222,338</u>	<u>340,923</u>
EXPENDITURE ON					
Charitable activities					
Young People		<u>237,165</u>	<u>55,769</u>	<u>292,934</u>	<u>255,000</u>
NET INCOME/(EXPENDITURE)		(62,831)	(7,765)	(70,596)	85,923
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>818,740</u>	<u>235,815</u>	<u>1,054,555</u>	<u>968,632</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>755,909</u></u>	<u><u>228,050</u></u>	<u><u>983,959</u></u>	<u><u>1,054,555</u></u>

The notes form part of these financial statements

Perdiswell Young Peoples Leisure Club

**Balance Sheet
31st December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	250,081	224,050	474,131	497,112
Investments	11	-	-	-	1
		<u>250,081</u>	<u>224,050</u>	<u>474,131</u>	<u>497,113</u>
CURRENT ASSETS					
Stocks	12	500	-	500	250
Debtors	13	3,316	6,653	9,969	37,364
Cash at bank		<u>507,718</u>	<u>4,000</u>	<u>511,718</u>	<u>524,770</u>
		<u>511,534</u>	<u>10,653</u>	<u>522,187</u>	<u>562,384</u>
CREDITORS					
Amounts falling due within one year	14	(5,706)	(6,653)	(12,359)	(4,942)
		<u>505,828</u>	<u>4,000</u>	<u>509,828</u>	<u>557,442</u>
NET CURRENT ASSETS					
		<u>505,828</u>	<u>4,000</u>	<u>509,828</u>	<u>557,442</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>755,909</u>	<u>228,050</u>	<u>983,959</u>	<u>1,054,555</u>
NET ASSETS		<u>755,909</u>	<u>228,050</u>	<u>983,959</u>	<u>1,054,555</u>
FUNDS	16				
Unrestricted funds				755,909	818,740
Restricted funds				<u>228,050</u>	<u>235,815</u>
TOTAL FUNDS				<u>983,959</u>	<u>1,054,555</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7/18/2023 and were signed on its behalf by:



Georgina Knight - Trustee

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements for the Year Ended 31st December 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

These financial statements have been prepared in Sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

INCOME

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

Income from grants, donations and legacies is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income from charitable activities for services provided is recognised in line with the provision of those services.

Interest income is recognised for all interest-bearing instruments on an accruals basis.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold property - general	- over the term of the lease
Leasehold property - skate park	- over the term of the lease
Plant and machinery	- 25% on cost
Motor vehicles	- 16.67% on cost

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

FINANCIAL INSTRUMENTS

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to contractual provisions of the instrument.

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

PENSION COSTS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

GOVERNMENT GRANTS

Government grants are recognised using the accruals model.

Government grants relating to compensation for expenses or losses already incurred or for the purpose of giving immediate support to the Charity, with no future related costs are recognised in income in the period in which the grants become payable.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Accounting estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Depreciation of leasehold property

Leasehold property has been depreciated on the basis that the current long term operating lease agreement that runs to 31 July 2049 will not be renewed and that when the lease ends control over the leasehold buildings will revert to the landlord for no consideration payable to the charity.

If the charity was virtually certain that the lease would be renewed, then the leasehold property could be depreciated over a longer period and the annual depreciation charge would be lower than the amount included in the financial statements.

The net book value of leasehold property held at the year end is disclosed in note 10 of these financial statements.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>1,771</u>	<u>4,909</u>

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

4. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest received	<u>3,704</u>	<u>8,670</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	Young	Total
	People	activities
	£	£
Grants	59,059	196,950
Facilities hire	59,282	57,829
Facilities & activities	<u>94,975</u>	<u>41,687</u>
	<u>213,316</u>	<u>296,466</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Baron Davenport's Charity	-	1,500
The Eveson Charitable Trust	-	10,000
Six Masters' Charities	3,000	-
Worcestershire County Council - Divisional Fund - Simon Geraghty	-	150
Worcester Play Council - Co-ordinator/Activities	12,000	5,000
Worcestershire County Council - Short Breaks	-	12,765
Worcestershire County Council - Divisional Fund - Andy Roberts	-	1,000
Worcestershire County Council - Divisional Fund - Andy Stafford	-	5,430
William A Cadbury Charitable Trust	-	1,000
Worcestershire Community Foundation	-	27,576
Margaret Westwood Memorial Charity	4,000	-
Claines United Charities	-	1,000
The Charles Wolfson Charitable Trust	5,000	5,000
Coronavirus Job Retention Scheme	-	53,636
Worcester City Council	500	-
Perdiswell Mature Club	2,000	1,000
Tesco Bags for Help	-	1,000
Worcester City Council - Covid Grants	-	24,500
Worcestershire County Council - Divisional Fund - Matt Jenkins	-	500
Department for Digital, Culture, Media and Sport - Youth Covid-19 Support	-	10,000
Sports Partnership Herefordshire and Worcestershire	-	600
Worcestershire County Council - Councillors' Divisional Fund - Lucy Hodgson	-	500
Worcester City Council - Councillors' Covid Recovery Fund - James Stanley	-	500
Co-op - Local Community Fund	4,291	5,991
Worcester City Council - Covid Recovery Grant	-	750
Platform Housing Group	500	2,000
Ready Steady Worcestershire - Holiday Activities and Food (HAF) Programme	17,000	11,300
National Lottery - Awards for All	-	10,000
Tackling Inequalities Fund	-	3,204
Happy Days Children's Charity	743	1,048
National Lottery Jubilee Celebration	3,525	-
Worcestershire County Council - Divisional Fund - Mel Allcott	5,000	-
Worcestershire County Council - Divisional Fund - Steve Mackay	500	-
Worcester Musical Theatre Company	<u>1,000</u>	-
	<u>59,059</u>	<u>196,950</u>

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year a salary was paid to a Trustee of the Charity, details are shown in note 7 of the accounts under staff costs.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	142,712	132,948
Social security costs	4,479	(3,177)
Other pension costs	2,396	2,125
	<u>149,587</u>	<u>131,896</u>

The average monthly number of employees during the year was as follows:

	2022	2021
	15	9
Average number of employees	<u>15</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

Social security costs for the prior financial year is stated net of Employment Allowance claims relating to both the current financial year and previous financial years.

During the year 15 (2021: 18) staff members were employed by the Charity in various positions. The full time equivalent was 6 (2021: 6).

During the year the following salary costs were paid in respect of Mr P Weston OBE who is employed by the Charity as the Development Manager and he is also a Trustee of the charity. Charity Commission approval was obtained for this trustee employment, and amounts are disclosed below..

Trustee salary costs - (included in the above)

	2022	2021
	£	£
Salary	39,146	40,592
Social security costs	4,362	4,384
Pension costs	987	940
Total	<u>44,495</u>	<u>45,916</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,909	-	4,909
Charitable activities			
Young People	243,774	52,692	296,466
Investment income	8,670	-	8,670
Other income	<u>30,878</u>	<u>-</u>	<u>30,878</u>
Total	<u>288,231</u>	<u>52,692</u>	<u>340,923</u>

EXPENDITURE ON

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Young People	<u>184,673</u>	<u>70,327</u>	<u>255,000</u>
NET INCOME/(EXPENDITURE)	103,558	(17,635)	85,923
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>715,182</u>	<u>253,450</u>	<u>968,632</u>
TOTAL FUNDS CARRIED FORWARD	<u>818,740</u>	<u>235,815</u>	<u>1,054,555</u>

9. INDEPENDENT EXAMINATION

The fee for the independent examination for the year ended 31 December 2022 was £4,120 (2021 £2,700).

10. TANGIBLE FIXED ASSETS

	Leasehold property - general £	Leasehold property - skate park £	Plant and machinery £	Motor vehicles £	Totals £
COST					
At 1st January 2022	1,002,190	560,949	45,272	106,840	1,715,251
Additions	<u>-</u>	<u>-</u>	<u>5,506</u>	<u>-</u>	<u>5,506</u>
At 31st December 2022	<u>1,002,190</u>	<u>560,949</u>	<u>50,778</u>	<u>106,840</u>	<u>1,720,757</u>
DEPRECIATION					
At 1st January 2022	842,073	245,800	37,160	93,106	1,218,139
Charge for year	<u>5,602</u>	<u>11,025</u>	<u>4,993</u>	<u>6,867</u>	<u>28,487</u>
At 31st December 2022	<u>847,675</u>	<u>256,825</u>	<u>42,153</u>	<u>99,973</u>	<u>1,246,626</u>
NET BOOK VALUE					
At 31st December 2022	<u>154,515</u>	<u>304,124</u>	<u>8,625</u>	<u>6,867</u>	<u>474,131</u>
At 31st December 2021	<u>160,117</u>	<u>315,149</u>	<u>8,112</u>	<u>13,734</u>	<u>497,112</u>

11. FIXED ASSET INVESTMENTS

The prior year Charity investment represents all the issued share capital in the wholly owned subsidiary PYPLC Enterprises Limited, a company registered in England number 4826047.

The share was disposed of upon the closure of the Company in February 2022.

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

12. STOCKS				
		2022	2021	
		£	£	
Stocks		<u>500</u>	<u>250</u>	
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		2022	2021	
		£	£	
Trade debtors		7,152	8,555	
Amounts owed by group undertakings		-	36	
Other debtors		1,194	28,378	
Prepayments		<u>1,623</u>	<u>395</u>	
		<u>9,969</u>	<u>37,364</u>	
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		2022	2021	
		£	£	
Trade creditors		8,461	1,642	
Accrued expenses		<u>3,898</u>	<u>3,300</u>	
		<u>12,359</u>	<u>4,942</u>	
15. LEASING AGREEMENTS				
Minimum lease payments under non-cancellable operating leases fall due as follows:				
		2022	2021	
		£	£	
Within one year		802	802	
Between one and five years		<u>401</u>	<u>1,202</u>	
		<u>1,203</u>	<u>2,004</u>	
16. MOVEMENT IN FUNDS				
	At 1.1.22	Net movement	Transfers	At
	£	in funds	between	31.12.22
		£	funds	£
Unrestricted funds				
General fund	445,740	(62,831)	7,000	389,909
Operating fund	160,000	-	1,500	161,500
Cyclical maintenance	133,000	-	11,500	144,500
Redundancy costs	60,000	-	-	60,000
Covid recovery fund	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>	<u>-</u>
	818,740	(62,831)	-	755,909
Restricted funds				
Skate Park	229,235	(8,020)	-	221,215
Minibus	5,668	(2,833)	-	2,835
Equipment	375	3,625	-	4,000
The Ian Dymock Memorial Trust	<u>537</u>	<u>(537)</u>	<u>-</u>	<u>-</u>
	<u>235,815</u>	<u>(7,765)</u>	<u>-</u>	<u>228,050</u>
TOTAL FUNDS	<u>1,054,555</u>	<u>(70,596)</u>	<u>-</u>	<u>983,959</u>

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,334	(237,165)	(62,831)
Restricted funds			
Skate Park	-	(8,020)	(8,020)
Minibus	-	(2,833)	(2,833)
Equipment	4,000	(375)	3,625
The Ian Dymock Memorial Trust	-	(537)	(537)
Youth Inclusion Clubs	33,979	(33,979)	-
Community Activity Fund	10,025	(10,025)	-
	<u>48,004</u>	<u>(55,769)</u>	<u>(7,765)</u>
TOTAL FUNDS	<u>222,338</u>	<u>(292,934)</u>	<u>(70,596)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	342,182	103,558	445,740
Operating fund	160,000	-	160,000
Cyclical maintenance	133,000	-	133,000
Redundancy costs	60,000	-	60,000
Covid recovery fund	20,000	-	20,000
	715,182	103,558	818,740
Restricted funds			
Skate Park	237,546	(8,311)	229,235
Minibus	8,501	(2,833)	5,668
Equipment	750	(375)	375
Volunteering	2,500	(2,500)	-
Tackling Inequalities Fund	3,616	(3,616)	-
The Ian Dymock Memorial Trust	537	-	537
	<u>253,450</u>	<u>(17,635)</u>	<u>235,815</u>
TOTAL FUNDS	<u>968,632</u>	<u>85,923</u>	<u>1,054,555</u>

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued for the Year Ended 31st December 2022

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,231	(184,673)	103,558
Restricted funds			
Skate Park	-	(8,311)	(8,311)
Minibus	-	(2,833)	(2,833)
Equipment	-	(375)	(375)
Volunteering	-	(2,500)	(2,500)
Tackling Inequalities Fund	-	(3,616)	(3,616)
Activity Covid Recovery Fund	8,800	(8,800)	-
Youth Inclusion Clubs	31,392	(31,392)	-
Meals on Wheels	12,500	(12,500)	-
	<u>52,692</u>	<u>(70,327)</u>	<u>(17,635)</u>
TOTAL FUNDS	<u>340,923</u>	<u>(255,000)</u>	<u>85,923</u>

Unrestricted

General Fund

This represents monies received without restriction as to their application. The funds are utilised in the general running of the charity. The balance at 31 December 2022 is £393,659 (2021 £445,740)

Operating Fund

This fund was created to cover 6 months running costs of the charity. The balance at 31 December 2022 is £161,500 (2021 £160,000), and is based on costs incurred for 2022 plus inflation.

Cyclical Maintenance

This fund is to cover any large maintenance costs and the ongoing maintenance that needs to be carried out to ensure that the buildings are maintained to a high standard. The balance at 31 December 2022 is £144,500 (2021 £133,000).

Redundancy Costs

The purpose of this fund is to cover any payments for redundancy if the charity ceased to operate. The balance at 31 December 2022 is £60,000 (2021 £60,000).

Covid Recovery Fund

This fund was to support the reopening and to continue the delivery of activities, following the impact of Covid-19. The balance at 31 December 2022 is £nil (2021 £20,000). The trustees believe the impact of Covid-19 has now been successfully negotiated and as such have moved the balance of this fund back to General reserves.

Restricted Funds

Property - Skate Park

Restricted grants and donations were received between 2002 and 2005 towards the construction of the Skate Park facility. The balance at 31st December 2022 was £221,215 after allowing for depreciation costs (2021 £229,235).

Minibus

Restricted grants of £17,000 were received in 2018 towards the purchase of a minibus. The balance at 31 December 2022 is £2,835 after allowing for depreciation costs (2021 £5,668), this represents the net book value of the asset.

Equipment

A restricted grant of £1,500 was received from Worcestershire County Council - Councillor Andy Stafford, this was to cover part of the costs for new chairs. The balance at 31 December 2022 is £nil after allowing for depreciation costs (2021 £375), this represents the net book value of the asset.

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued for the Year Ended 31st December 2022

16. MOVEMENT IN FUNDS - continued

A restricted grant of £4,000 was received during the year from Margaret Westwood Memorial Charity, to cover the cost of a new cooker. This grant remained unspent at the year end.

Volunteering Project

A restricted grant of £5,000 was received from The Worcestershire Community Foundation, the balance was fully spent in the prior year.

Tackling Inequalities Project

A restricted grant of £3,616 was received from The Prime Foundation in December 2020 for the purchase of sports equipment for The Inclusion Project (Young People). The balance was fully spent in the prior year.

Trustees of The Ian Dymock Memorial Trust

A restricted grant of £537 was received from the Trustees of the Ian Dymock Memorial Trust. The aim of the bursary/grant fund is to help young people aged between 11 and 18 years of age, living or training within Worcestershire, to apply for a bursary/grant award to further their training in the disciplines of dance, football or golf. This was awarded to Harlequin Stage School in the year (2021 £537).

Activity Covid Recovery Fund

This restricted fund has been created to support the reopening and to continue delivery of activities following the impact on wellbeing and mental health. Various grants totalling £8,800 were received during 2021 and had been fully spent in the prior year.

Youth Inclusion Clubs

This restricted fund was created to support people with disabilities, learning difficulties, complex health needs and challenging behaviour by providing positive activities. Various grants totalling £29,784 were received during the year to cover salaries and activity materials, the full amount has been spent during the year.

Meals on Wheels

This restricted fund was created to provide meals to isolated people during the Covid pandemic. Grants totalling £12,500 were received during 2021 to cover salaries, food, light and heating costs and the full amount had been spent in the prior year.

Community Activity Fund

This restricted fund was created to provide activities to the local community. During 2022 this included activities in Claines, activities within St Peters, and also a Queen's Jubilee event. Various grants totalling £10,025 were received during the year to cover salaries and activity materials. The full amount has been spent during the year.

TRANSFERS BETWEEN FUNDS

The following transfers have been made during the year:

- from the General Fund to the Operating Fund (£1,500)
- from the General Fund to the Cyclical Maintenance Fund (£11,500)
- from the Covid Recovery Fund to the General Fund (£20,000)

The trustees have agreed to make the transfers to adjust the balances on the designated fund balances at 31 December 2022.

17. RELATED PARTY DISCLOSURES

Trustee, Phil Weston, is trustee of several other charities. During the year transactions accrued with these charities are as follows:

Worcester Play Council

Grants of £12,000 (2021: £5,000) were received toward running young people's activities.

Worcester Musical Theatre Company

Grants of £1,000 (2021: £nil) were received toward supporting the Youth Inclusion Clubs.

Claines United Charities

Grants of £nil (2021: £1,000) were received toward running young people's activities.

In addition to the above, some charities that Phil Weston is a trustee of, have used the centre for room hire in the year. Total invoices to these charities totalled £19,645 and were charged at a normal hire rate for the centre.

Perdiswell Young Peoples Leisure Club

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,771	4,909
Investment income		
Bank interest received	3,704	8,670
Charitable activities		
Grants	59,059	196,950
Facilities hire	59,282	57,829
Facilities & activities	<u>94,975</u>	<u>41,687</u>
	213,316	296,466
Other income		
Exceptional items	<u>3,547</u>	<u>30,878</u>
Total incoming resources	222,338	340,923
EXPENDITURE		
Charitable activities		
Wages	142,712	132,948
Social security	4,479	(3,177)
Pensions	2,396	2,125
Purchases for resale	18,774	9,828
Activity costs	18,849	17,874
Training	36	888
Rent and service charge	-	1
Insurance	8,541	10,222
Light and heat	10,122	11,026
Cleaning	1,519	2,634
Repairs and maintenance	24,058	19,232
Printing postage & stationery	3,374	662
Advertising	529	457
Computer costs	1,257	861
Telephone	2,902	3,441
Motor expenses	9,522	6,435
Garden expenses	1,240	1,659
Professional fees	-	120
Filing fees	-	39
Bank charges	799	452
Gaming licence	20	40
General expense	980	1,048
Grants repaid	6,653	-
Independent examination	4,120	2,700
Membership fees	134	89
Equipment leasing	802	802
Accountancy fees	-	582
Sports equipment	90	3,616
Depreciation - short leasehold	5,602	5,455
Depreciation -skate park	11,026	11,426
Depreciation - plant & machinery	4,993	4,651
Depreciation - vehicle	6,867	6,864
Carried forward	292,396	255,000

This page does not form part of the statutory financial statements

Perdiswell Young Peoples Leisure Club

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2022**

	2022 £	2021 £
Charitable activities		
Brought forward	292,396	255,000
Profit on disposal of tangible fixed assets	1	-
Grants to institutions	537	-
	<u>292,934</u>	<u>255,000</u>
Total resources expended	<u>292,934</u>	<u>255,000</u>
Net (expenditure)/income	<u>(70,596)</u>	<u>85,923</u>

PERDISWELL YOUNG PEOPLES LEISURE CLUB

England & Wales - Charity number 519825

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2021
for
Perdiswell Young Peoples Leisure Club**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Perdiswell Young Peoples Leisure Club

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for the Year Ended 31st December 2021**

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Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable objects

To help and educate young people in the City of Worcester and surrounding districts, especially, but not exclusively, through their leisure time activities, so to develop their physical, mental and spiritual capacities that they grow to full maturity as individuals and members of society, and to support other Charities or charitable purposes in the City of Worcester and surrounding districts.

Ensuring our work delivers our aims

Each year our aims, objectives and activities are reviewed, based on the outcome of our work in the previous 12 months, to ensure they still reflect and further our aims and legal purposes. In our planning, setting objectives and determining our activities the Trustees have paid due regard to the 'General Guidance on Public Benefit' published by the Charities Commission. In so doing, the Trustees consider the activities planned and how they further the aims and objectives they have set. The success of activities is reviewed each year in the context of benefits they bring to those groups of people we set out to help.

How our activities deliver public benefit

All our activities are as described in our review of activities and achievements' and are undertaken to further our charitable objectives for the public benefit.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Covid 19 Pandemic Overview

The Club's activities during 2021 were again adversely affected by the global Covid 19 pandemic. The Government imposed a third national lockdown restricting people's activities on 5th January, which was finally lifted on 21st June and we were once again allowed to accommodate larger groups of people. Unfortunately, Omicron, a new variant of concern, first detected in the United Kingdom in November, spread throughout the population and resulted in members of the community being reluctant to return to their previous social and educational activities.

The Government's furlough scheme, which was finally phased out in September, and support from Worcester City Council and many other funding streams enabled the Club to remain financially viable. We also submitted a claim to our insurers for loss of income due to the three periods of mandatory lockdown restrictions. Following a period of negotiation, the claim was successful and the amount of compensation to be received was finally agreed in December.

Skate Park/Youth Lodge

The purpose built concrete outdoor Skate Park was one area of the Club that continued to be available for use by children and young people from all areas of Worcester City and the surrounding districts during lockdown. It has been extremely popular venue for young people to practice their sport and take daily exercise in the fresh air. A pre recorded message was transmitted to remind the young people to keep a safe distance apart to help prevent the spread of Covid 19.

Healthy hot and cold free meals and snacks were provided for disadvantaged young people using the Skate Park and Youth Lodge during the February half term, Easter, May half term, Summer and October half term school holiday periods. Free access craft and sports were also provided in partnership with Worcester Play Council and Disability Sport Worcestershire on our adjoining car park. These activity sessions proved to be extremely popular with local children and young people.

Inclusion Youth Clubs

The Inclusion Youth Clubs were organised specifically for young people from Worcester City and the surrounding districts suffering from disabilities, learning difficulties, behavioural problems and complex health needs. The Wednesday night sessions were organised for young people aged 12 to 18 years and the Sunday night session for young people aged 16 to 25 years.

The Inclusion Youth Club continued to operate throughout the third national lockdown, although numbers attending each session were limited until the Government's restriction on numbers was lifted.

Young people participated in educational and recreational activities including a variety of sports delivered by Disability Sport Worcestershire's coaches, making use of the adjoining sports field during the better weather. Cooking sessions included sweet and savoury dishes and worked towards developing their skills and independence. The table games and pool were important to develop communication and social skills.

The arts and crafts sessions have been particularly busy this year because as well as creating items of art to take home, the young people were called upon to use their skills to decorate an elephant calf sculpture for inclusion in the Worcester's Big Parade event. Young people also worked on decorating a hessian panel representing the canal for display at the Worcester Festival of Water. Finally, the young people were tasked with creating decorations for the Club's Christmas tree entry for the Christmas Tree Festival.

The sessions have continued to provide opportunities for the young people to have fun, make friends, create strong social networks and to channel their energy into positive activities, whilst developing confidence, social skills and independence. Parents and carers have also benefitted from a break from their caring responsibilities, which serves to refresh relationships with their loved ones.

FLASH Summer Holiday Inclusion Project

It was very pleasing that after last year's much reduced activities due to the Covid 19 pandemic, we were once again able to offer a full FLASH programme of activities and trips out for young people with learning difficulties, special needs and complex health issues this summer. The activities and trips, planned with the input of the young people, were attended by young people from Worcester City and the surrounding districts.

The four week summer programme was well attended and delivered 19 activity sessions for 25 young people. Activities included inhouse: welcome party, baking session, samba drumming workshop, chocolate bingo, sports and karaoke sessions. Activities held locally included: footgolf, sports and barbeque at the Countryside Centre, ice skating, Laser Quest, Red Point Climbing, Aztec Adventure water activities, ten pin bowling and crazy golf. Trips further afield were organised to the Think Tank Museum, Cotswold Wildlife Park, Bodenheim Arboretum, Falconry Centre, National Forest Adventure Farm, West Midlands Safari Park and a mystery trip to All Things Wild.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

Fun Squad Activities

This is the fourth year that we have delivered the free access programme of activities in partnership with Worcester Play Council, also supported by Disability Sport Worcestershire. With Covid 19 restrictions lifted the children were able to play a little more freely. However, some procedures remained in place and in line with Government guidelines, activities were planned that were easy for the children to work on independently. Eight sessions were delivered weekly at eight venues over a four week period during July and August and attracted over 400 children. Five play activity sessions were delivered at four venues during the October half term and two sessions at two venues during the Christmas holidays.

National Play Day

The Club worked on behalf of Worcester Play Council to organise and deliver the National Play Day event in August held at Gheluvelt Park. The event was extremely successful, attended by thousands of children and their families and provided many activities and attractions, including arts and crafts, donkey rides, face painting, inflatables, sports and games, free hot meals and much more.

Further information and images of our children's and young people's activities are available on our Facebook page.

Worcester's Big Parade

The Club participated in Worcester's Big Parade, organised to raise funds for St Richard's Hospice, which saw a parade of big and small decorated elephant sculptures creating a free art trail throughout the City during the summer. Our colourfully decorated calf 'Perdi' was displayed in the Bygones of Worcester's window in Deansway and was eventually returned to the Club and displayed in Reception.

Worcester Festival of Water

The Club produced a decorated hessian panel representing the canal with colourful fish and items of litter, which was displayed at the new Worcester Festival of Water held on the canal at Perdiswell Park in August. The festival involved moored canal boats, various stalls and food outlets. The panel was also displayed at an exhibition at the Guildhall in October.

Christmas Tree Festival

The Christmas Tree Festival held in Worcester Cathedral cloisters returned after a break in 2020 due to the pandemic. The theme of the Club's tree was 'Save the Planet' and was decorated by the efforts of the young people attending our Youth Inclusion Club.

Young Solutions Worcestershire, Tryangle Awards 2021

The Tryangle Awards' virtual awards evening took place in May and recognised the efforts and achievements of young people in our community across six categories and one adult category. We were pleased that two of our volunteers won awards for their efforts supporting the Club's Youth Inclusion sessions. Josh Skyrme won the Citizenship and Environment Award and Sarah Sheward won the Adult Volunteers Award.

Worcestershire Community Foundation Event

Phil Weston, Trustee and Hayley Tally, Manager represented the Club at an event in May organised by the Worcestershire Community Foundation for local charities and community groups that had contributed exceptional work during the pandemic. The event, held in the Henry Sandon Hall at the Royal Porcelain Works, was attended by HRH Prince Edward, Earl of Sussex.

Working in Partnership

The Club continued to work in partnership with Worcester Play Council to provide a Play Co-ordinator and Fun Squad team to deliver play opportunities for children and young people throughout the City of Worcester. Disability Sport Worcestershire continues to provide qualified sports coaches to support our Youth Inclusion sessions.

Community Support

Due to the third national lockdown, the Meals on Wheels service was extended in January to operate twice weekly for 250 vulnerable members of the local community. A total of 7,000 free meals were delivered by our team of volunteers. Following the end of the lockdown and a return to normality the service finished in July. We have since worked with the beneficiaries to encourage them to return to the luncheon club and activities they previously enjoyed prior to the pandemic.

Due to school closures the Club offered its facilities for use as a vaccination centre for students to receive their routine vaccinations, such as diphtheria and meningitis.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

Young People's Organisations

The Club supported children and young people's activities during the year and offered use of its facilities to local children's and young people's groups, to enable them to organise their own programmes of activities, training sessions and meetings. The numbers of groups making use of our facilities has remained disappointing, but we expect that this situation will improve in 2022 due to the successful vaccination campaign led by the Government, resulting in less risk to health from Covid-19.

Minibuses

The two 17 seater minibuses were stored offsite during lockdown and returned to the Club in April when restrictions were lifted. Since that date, the two minibuses and the people carrier have been used to transport the young people attending the Sunday night Inclusion Club, FLASH trips out and Fun Squad activities and for use by many other local children's and young people's groups needing transport to support their own activities. All three vehicles are parked up in the new purpose built compound on the car park, which increases their security.

Refurbishment/Maintenance

The Club works constantly to refurbish and maintain the buildings and Skate Park to ensure that the facilities are kept to a high standard, this year the following work has been carried out:-

Leaking flat roof repaired

Activity rooms 4 and 5 repainted and new carpet in adjoining corridor

Minibus compound constructed on the car park to store the minibuses

Female ground floor toilets fully refurbished

PYPLC Enterprises Limited

The wholly owned trading subsidiary company, PYPLC Enterprises Limited was closed in October 2021 and formally dissolved on 1 February 2022 at Companies House. The company has remained dormant since March 2020, due to the adverse effects of the pandemic, and any trading activities are now included within the charity.

FINANCIAL REVIEW

Financial position

Incoming resources have increased by £96,282 (2021 £340,923 - 2020 £244,641) as a result of increased grant income and from facility hire. Expenditure has reduced by £17,873 (2021 £255,000 - 2020 £272,873).

The net effect of the above is that a surplus of £85,923 has arisen compared to deficit of £28,232 in 2020.

This surplus has increased the charities overall reserves from £968,632 to £1,054,555. Of this amount £818,740 represents unrestricted (including designated) funds, with the remaining £235,815 being held for restricted purposes.

Free reserves are detailed in the reserves policy below, alongside further detail on the designated funds.

Restricted funds are mostly represented by the net book value of assets purchased from grants and donations given for a specific purpose, including the Skate Park (£229,235), Minibus (£5,668) and Equipment (£375) funds, these funds reduce in line with the value of the asset each year.

Two further restricted funds have been expended in the year, being the Volunteering Project and Tackling Inequalities Project. These grants were received in 2020 but the work was not completed until the current year.

Finally, the balance on The Ian Dymock Memorial Trust of £537 remains unspent at the year end and will be carried forward for future bursaries awarded by the charity.

Full information regarding fund movements and restrictions are detailed in note 15 to the accounts.

Other income

An amount of £30,878 has been received from Hiscox Insurance for a loss of income claim due to Covid-19 and this has been included in other income.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2021

FINANCIAL REVIEW

Reserves Policy

The Trustees are currently reviewing the position with regard to the charity's reserves. The current policy is to create such reserves as will enable the charity to:-

- expand and develop its services to achieve its objectives; and
- have such funds in reserve to enable the charity to continue to operate for a period should grant aid and fund raising decrease.

Free reserves (general funds less fixed assets) at 31 December 2021 amounted to £182,406, which based on current expenditure levels of £184,673 equate to approximately 12 months of running costs.

The trustees have reviewed the current reserves and they feel that they have sufficient resources to recover from the impact of the Covid-19 pandemic and the current policy outlined above.

In addition to the charities free reserves, the trustees also carry several designated funds totalling £373,000 (2020: £373,000), which if undesignated could boost free reserves to cover 30 months of running costs. These funds have been set aside for operating costs should incoming resources be negatively impacted (£160,000), maintenance costs should any large repairs to the building be required (£133,000), redundancy costs should the charity be forced to close (£60,000) and last year a further amount was set aside as a buffer to assist the charity in its recovery from the impact of Covid-19 (£20,000).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by its Charitable Incorporated Organisation Trust Deed dated 22 October 2020.

Organisational structure

The Charity converted to a Charitable Incorporated Organisation (CIO) on 22nd October 2020. Prior to the conversion, the Charity was governed by its Memorandum and Articles of Association and was a company limited by guarantee, incorporated on 27th January 1988.

The Charity is governed by its Constitution and is operated by its Trustees, who are elected annually at the Annual General Meeting and which has one third of its Trustees retiring each year. Those retiring Trustees may offer themselves for re election thus ensuring a continuity of Trustees from year to year. The day to day operation of the Charity is controlled by the full time, paid Trustee who oversees the work of the full and part time staff. The Trustees are listed under the Legal and Administration information section.

PYPLC Enterprises Limited was a wholly owned subsidiary company of the charity undertaking all of the Charity's trading activities. The company ceased to trade in March 2021, with the activities having been taken over by the charity at that date. The company was dissolved after the year end.

Decision making

Trustees have provided details of all relevant interests and registered them with the Development Manager. At the start of each Charity Trustee meeting any possible conflicts of interest have been requested and noted. Where a conflict of interest has existed, that Trustee has withdrawn from the discussion or decision. Trustees agree the Charity's strategic areas for activity for the Charity, including consideration for reserves, risk management, policies and performance. Day to day administration is delegated to the Development Manager or, in his absence, the Manager or any other staff member or members as deemed appropriate by the Board of Trustees. The Trustees are offered training opportunities as appropriate.

Related parties

Worcester Play Council

The Charity has a close relationship with Worcester Play Council which is a Charity and has a common trustee with the Charity. During the year the Charity received £5,000 (2020 £10,004) from Worcester Play Council.

Perdiswell Young Peoples Leisure Club

**Report of the Trustees
for the Year Ended 31st December 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have considered the major risks to which the Charity is exposed to and have identified the main risks to be the loss of key staff, loss of substantial bookings, serious bad debts, building or equipment damage, safeguarding incidents and public safety at the centre. All of the risks can be and are being managed, but they cannot be eliminated.

Board of Trustees

Philip Weston O.B.E. is a full time paid employee of the Charity and Charity Commission approval was obtained for this Trustee employment.

Appreciation

We would like to express appreciation to all the children and young people who have participated or been involved in activities and events, ensuring that the Club continued to achieve its aims and objectives. Sincere appreciation also to our team of dedicated staff and volunteers, individuals, charities and organisations that, through their efforts and financial support, have contributed towards the Club's success in 2021. A complete list of grants received is included in the Financial Statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
519825

Principal address

Perdiswell Park
Droitwich Road
Worcester
Worcestershire
WR3 7SN

Trustees

Philip Weston OBE
Georgina Knight
Karen Watts
Jennifer Purser
Christine King (appointed 8.4.21)

Independent Examiner

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Approved by order of the Board of Trustees on 26/5/2022 and signed on its behalf by:



.....
Jennifer Purser - Trustee

**Independent Examiner's Report to the Trustees of
Perdiswell Young Peoples Leisure Club**

Independent examiner's report to the trustees of Perdiswell Young Peoples Leisure Club

I report to the charity trustees on my examination of the accounts of Perdiswell Young Peoples Leisure Club (the Charity) for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the Charity 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 applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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.



Nicholas Sandy FCA
ICAEW
The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: 26/05/2022

Perdiswell Young Peoples Leisure Club

**Statement of Financial Activities
for the Year Ended 31st December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	4,906	-	4,906	6,434
Charitable activities	5				
Young People		243,774	52,692	296,466	232,225
Investment income	4	8,673	-	8,673	5,982
Other income		30,878	-	30,878	-
Total		288,231	52,692	340,923	244,641
EXPENDITURE ON					
Charitable activities					
Young People		184,673	70,327	255,000	272,873
NET INCOME/(EXPENDITURE)		103,558	(17,635)	85,923	(28,232)
RECONCILIATION OF FUNDS					
Total funds brought forward		715,182	253,450	968,632	996,864
TOTAL FUNDS CARRIED FORWARD		818,740	235,815	1,054,555	968,632

The notes form part of these financial statements

Perdiswell Young Peoples Leisure Club

**Balance Sheet
31st December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	263,334	233,778	497,112	501,441
Investments	11	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		263,335	233,778	497,113	501,442
CURRENT ASSETS					
Stocks	12	250	-	250	250
Debtors	13	37,364	-	37,364	16,364
Cash at bank		<u>522,733</u>	<u>2,037</u>	<u>524,770</u>	<u>454,336</u>
		560,347	2,037	562,384	470,950
CREDITORS					
Amounts falling due within one year	14	(4,942)	-	(4,942)	(3,760)
NET CURRENT ASSETS		<u>555,405</u>	<u>2,037</u>	<u>557,442</u>	<u>467,190</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>818,740</u>	<u>235,815</u>	<u>1,054,555</u>	<u>968,632</u>
NET ASSETS		<u>818,740</u>	<u>235,815</u>	<u>1,054,555</u>	<u>968,632</u>
FUNDS	16				
Unrestricted funds				818,740	715,182
Restricted funds				<u>235,815</u>	<u>253,450</u>
TOTAL FUNDS				<u>1,054,555</u>	<u>968,632</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26.5.22 and were signed on its behalf by:



 Georgina Knight - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31st December 2021**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The Charity changed to a CIO (Charitable Incorporated Organisation) on 22 October 2020.

These financial statements have been prepared in Sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

INCOME

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

Income from grants, donations and legacies is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income from charitable activities for services provided is recognised in line with the provision of those services.

Interest income is recognised for all interest-bearing instruments on an accruals basis.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold property - general	- Straight line over the life of the lease
Leasehold property - skate park	- Straight line over the life of the lease
Plant and machinery	- 25% on cost
Motor vehicles	- 16.67% on cost

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

FINANCIAL INSTRUMENTS

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to contractual provisions of the instrument.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include trade and other receivable and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

PENSION COSTS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

GOVERNMENT GRANTS

Government grants are recognised using the accruals model.

Government grants relating to compensation for expenses or losses already incurred or for the purpose of giving immediate support to the Charity, with no future related costs are recognised in income in the period in which the grants become payable.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Accounting estimates and judgement are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Depreciation of leasehold property

Leasehold property has been depreciated on the basis that the current long term operating lease agreement that runs to 31 July 2049 will not be renewed and that when the lease ends control over the leasehold buildings will revert to the landlord for no consideration payable to the charity.

If the charity was virtually certain that the lease would be renewed, then the leasehold property could be depreciated over a longer period and the annual depreciation charge would be lower than the amount included in the financial statements.

The net book value of leasehold property held at the year end is disclosed in note 10 of these financial statements.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	4,906	4,667
Gift aid	-	1,767
	<u>4,906</u>	<u>6,434</u>

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

4. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest received	<u>8,673</u>	<u>5,982</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	Young People	Total activities
	£	£
Grants	196,950	153,332
Facilities hire	57,829	50,697
Facilities & activities	<u>41,687</u>	<u>28,196</u>
	<u>296,466</u>	<u>232,225</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Baron Davenport's Charity	1,500	1,000
The Eveson Charitable Trust	10,000	5,000
Six Masters' Charities	-	2,000
Worcestershire County Council - Divisional Fund - Simon Geraghty	150	-
Worcester Play Council - Co-ordinator/Activities	5,000	10,004
Worcestershire County Council - Short Breaks	12,766	6,913
Worcestershire County Council - Divisional Fund - Andy Roberts	1,000	-
Worcestershire County Council - Divisional Fund - Andy Stafford	5,430	-
William A Cadbury Charitable Trust	1,000	1,000
Worcestershire Community Foundation	27,576	8,000
Claines United Charities	1,000	675
The Charles Wolfson Charitable Trust	5,000	5,000
Coronavirus Job Retention Scheme	53,636	68,387
Perdiswell Mature Club	1,000	2,500
The Prime Foundation	-	3,616
Trustees of The Ian Dymock Memorial Trust	-	537
National Lottery Community Fund	-	8,200
Tesco Bags for Help	1,000	500
Worcester City Council - Covid Grants	24,500	30,000
Worcestershire County Council - Divisional Fund - Matt Jenkins	500	-
Department for Digital, Culture, Media and Sport - Youth Covid-19 Support	10,000	-
Sports Partnership Herefordshire and Worcestershire	600	-
Worcestershire County Council - Councillors' Divisional Fund - Lucy Hodgson	500	-
Worcester City Council - Councillors' Covid Recovery Fund - James Stanley	500	-
Co-op - Local Community Fund	5,991	-
Worcester City Council - Covid Recovery Grant	750	-
Platform Housing Group	2,000	-
Ready Steady Worcestershire	11,300	-
National Lottery - Awards for All	10,000	-
Tackling Inequalities Fund	3,204	-
Happy Days Children's Charity	<u>1,048</u>	<u>-</u>
	<u>196,950</u>	<u>153,332</u>

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year a salary was paid to a Trustee of the Charity, details are shown in note 6 of the accounts under staff costs.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

7. STAFF COSTS

	2021 £	2020 £
Wages and salaries	132,948	116,670
Social security costs	(3,177)	7,924
Other pension costs	<u>2,125</u>	<u>2,073</u>
	<u>131,896</u>	<u>126,667</u>

The average monthly number of employees during the year was as follows:

	2021 <u>9</u>	2020 <u>9</u>
Average number of employees		

No employees received emoluments in excess of £60,000.

Social security costs for the current financial year is stated net of Employment Allowance claims relating to both the current financial year and previous financial years.

During the year 18 (2020: 10) staff members were employed by the Charity in various positions. The full time equivalent was 6 (2020: 5).

During the year the following salary costs were paid in respect of Mr P Weston OBE who is employed by the Charity as the Development Manager and he is also a Trustee of the charity. Charity Commission approval was obtained for this trustee employment.

Trustee salary costs - (Included in the above)

	2021 £	2020 £
Salary	40,592	35,594
Social security costs	4,384	3,706
Pension costs	<u>940</u>	<u>882</u>
Total	<u>45,916</u>	<u>40,182</u>

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2020**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,434	-	6,434
Charitable activities			
Young People	218,068	14,157	232,225
Investment income	<u>5,982</u>	<u>-</u>	<u>5,982</u>
Total	230,484	14,157	244,641

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – continued

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
EXPENDITURE ON			
Charitable activities			
Young People	<u>240,270</u>	<u>32,603</u>	<u>272,873</u>
NET INCOME/(EXPENDITURE)	(9,786)	(18,446)	(28,232)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>724,968</u>	<u>271,896</u>	<u>996,864</u>
TOTAL FUNDS CARRIED FORWARD	<u>715,182</u>	<u>253,450</u>	<u>968,632</u>

9. INDEPENDENT EXAMINATION

The fee for the independent examination for the year ended 31 December 2021 was £2,700 (2020 £2,490).

10. TANGIBLE FIXED ASSETS

	Leasehold property - general £	Leasehold property - skate park £	Plant and machinery £	Motor vehicles £	Totals £
COST					
At 1st January 2021	985,587	560,949	37,808	106,840	1,691,184
Additions	<u>16,603</u>	<u>-</u>	<u>7,464</u>	<u>-</u>	<u>24,067</u>
At 31st December 2021	<u>1,002,190</u>	<u>560,949</u>	<u>45,272</u>	<u>106,840</u>	<u>1,715,251</u>
DEPRECIATION					
At 1st January 2021	836,618	234,374	32,509	86,242	1,189,743
Charge for year	<u>5,455</u>	<u>11,426</u>	<u>4,651</u>	<u>6,864</u>	<u>28,396</u>
At 31st December 2021	<u>842,073</u>	<u>245,800</u>	<u>37,160</u>	<u>93,106</u>	<u>1,218,139</u>
NET BOOK VALUE					
At 31st December 2021	<u>160,117</u>	<u>315,149</u>	<u>8,112</u>	<u>13,734</u>	<u>497,112</u>
At 31st December 2020	<u>148,969</u>	<u>326,575</u>	<u>5,299</u>	<u>20,598</u>	<u>501,441</u>

11. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1st January 2021 and 31st December 2021	<u>1</u>
NET BOOK VALUE	
At 31st December 2021	<u>1</u>
At 31st December 2020	<u>1</u>

The Charity investment represents all the issued share capital in the wholly owned subsidiary PYPLC Enterprises Limited, a company registered in England number 4826047. The share was disposed of upon the closure of the Company in February 2022.

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

12. STOCKS

	2021	2020
	£	£
Stocks	<u>250</u>	<u>250</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	8,555	4,641
Amounts owed by group undertakings	36	4,108
Other debtors	28,378	7,444
Prepayments	<u>395</u>	<u>171</u>
	<u>37,364</u>	<u>16,364</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,642	581
Accrued expenses	<u>3,300</u>	<u>3,179</u>
	<u>4,942</u>	<u>3,760</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	802	802
Between one and five years	<u>1,202</u>	<u>2,004</u>
	<u>2,004</u>	<u>2,806</u>

16. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At
	£	£	31.12.21
			£
Unrestricted funds			
General fund	342,182	103,558	445,740
Operating fund	160,000	-	160,000
Cyclical maintenance	133,000	-	133,000
Redundancy costs	60,000	-	60,000
Covid recovery fund	<u>20,000</u>	<u>-</u>	<u>20,000</u>
	715,182	103,558	818,740
Restricted funds			
Skate Park	237,546	(8,311)	229,235
Minibus	8,501	(2,833)	5,668
Equipment	750	(375)	375
Volunteering	2,500	(2,500)	-
Tackling Inequalities Fund	3,616	(3,616)	-
The Ian Dymock Memorial Trust	<u>537</u>	<u>-</u>	<u>537</u>
	<u>253,450</u>	<u>(17,635)</u>	<u>235,815</u>
TOTAL FUNDS	<u>968,632</u>	<u>85,923</u>	<u>1,054,555</u>

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,231	(184,673)	103,558
Restricted funds			
Skate Park	-	(8,311)	(8,311)
Minibus	-	(2,833)	(2,833)
Equipment	-	(375)	(375)
Volunteering	-	(2,500)	(2,500)
Tackling Inequalities Fund	-	(3,616)	(3,616)
Activity Covid Recovery Fund	8,800	(8,800)	-
Youth Inclusion Clubs	31,392	(31,392)	-
Meals on Wheels	12,500	(12,500)	-
	<u>52,692</u>	<u>(70,327)</u>	<u>(17,635)</u>
TOTAL FUNDS	<u>340,923</u>	<u>(255,000)</u>	<u>85,923</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	396,968	(9,786)	(45,000)	342,182
Operating fund	150,000	-	10,000	160,000
Cyclical maintenance	118,000	-	15,000	133,000
Redundancy costs	60,000	-	-	60,000
Covid recovery fund	-	-	20,000	20,000
	<u>724,968</u>	<u>(9,786)</u>	<u>-</u>	<u>715,182</u>
Restricted funds				
Skate Park	247,874	(10,328)	-	237,546
Minibus	11,334	(2,833)	-	8,501
Inclusion World War 2	6,563	(6,563)	-	-
Equipment	1,125	(375)	-	750
Volunteering	5,000	(2,500)	-	2,500
Tackling Inequalities Fund	-	3,616	-	3,616
The Ian Dymock Memorial Trust	-	537	-	537
	<u>271,896</u>	<u>(18,446)</u>	<u>-</u>	<u>253,450</u>
TOTAL FUNDS	<u>996,864</u>	<u>(28,232)</u>	<u>-</u>	<u>968,632</u>

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,484	(240,270)	(9,786)
Restricted funds			
Skate Park	-	(10,328)	(10,328)
Minibus	-	(2,833)	(2,833)
Salaries	10,004	(10,004)	-
Inclusion World War 2	-	(6,563)	(6,563)
Equipment	-	(375)	(375)
Volunteering	-	(2,500)	(2,500)
Tackling Inequalities Fund	3,616	-	3,616
The Ian Dymock Memorial Trust	537	-	537
	<u>14,157</u>	<u>(32,603)</u>	<u>(18,446)</u>
TOTAL FUNDS	<u>244,641</u>	<u>(272,873)</u>	<u>(28,232)</u>

Unrestricted

General Fund

This represents monies received without restriction as to their application. The funds are utilised in the general running of the charity. The balance at 31 December 2021 is £445,740 (2020 £342,182)

Operating Fund

This fund was created to cover 6 months running costs of the charity. The balance at 31 December 2021 is £160,000 (2020 £160,000).

Cyclical Maintenance

This fund is to cover any large maintenance costs and the ongoing maintenance that needs to be carried out to ensure that the buildings are maintained to a high standard. The balance at 31 December 2021 is £133,000 (2020 £133,000).

Redundancy Costs

The purpose of this fund is to cover any payments for redundancy if the charity ceased to operate. The balance at 31 December 2021 is £60,000 (2020 £60,000).

Covid Recovery Fund

This fund is to support the reopening and to continue the delivery of activities, following the impact of Covid-19. The balance at 31 December 2021 is £20,000 (2020 £20,000).

Restricted Funds

Property - Skate Park

Restricted grants and donations were received between 2002 and 2005 towards the construction of the Skate Park facility. The balance at 31st December 2021 is £229,235 after allowing for depreciation costs (2020 £237,546), this represents the net book value of the restricted asset.

Minibus

Restricted grants of £17,000 were received in 2018 towards the purchase of a minibus. The balance at 31 December 2021 is £5,668 after allowing for depreciation costs (2020 £8,501), this represents the net book value of the asset.

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

16. MOVEMENT IN FUNDS - continued

Equipment

A restricted grant of £1,500 was received from Worcestershire County Council - Councillor Andy Stafford, this was to cover part of the costs for new chairs. The balance at 31 December 2021 is £375 after allowing for depreciation costs (2020 £750), this represents the net book value of the asset.

Volunteering Project

A restricted grant of £5,000 was received from The Worcestershire Community Foundation, this project started in 2020 but due to Covid-19 restrictions was not completed. The balance of £2,500 at 31 December 2020 has been fully spent during the year.

Tackling Inequalities Project

A restricted grant of £3,616 was received from The Prime Foundation in December 2020 for the purchase of sports equipment for The Inclusion Project (Young People). The balance at 31 December 2020 of £3,616 has been fully spent during the year.

Trustees of The Ian Dymock Memorial Trust

A restricted grant of £537 was received from the Trustees of the Ian Dymock Memorial Trust. The aim of the bursary/grant fund is to help young people aged between 11 and 18 years of age, living or training within Worcestershire, to apply for a bursary/grant award to further their training in the disciplines of dance, football or golf. The balance at 31 December 2021 is £537 (2020 £537).

Activity Covid Recovery Fund

This restricted fund has been created to support the reopening and to continue delivery of activities following the impact on wellbeing and mental health. Various grants totalling £8,800 have been received during the year to cover salary and food costs, the full amount has been spent during the year.

Youth Inclusion Clubs

This restricted fund was created to support people with disabilities, learning difficulties, complex health needs and challenging behaviour by providing positive activities. Various grants totalling £31,392 were received during the year to cover salaries, activity materials, light and heating costs, the full amount has been spent during the year.

Meals on Wheels

This restricted fund was created to provide meals to isolated people during the Covid pandemic. Grants totalling £12,500 were received during the year to cover salaries, food, light and heating costs and the full amount has been spent during the year.

17. RELATED PARTY DISCLOSURES

As at 31 December 2021 an amount of £35 (2020 £4,108) was owed to the Charity by PYPLC Enterprises Limited. PYPLC Enterprises Limited has ceased trading and was dissolved on 1 February 2022.

PYPLC Enterprises Limited (Company number 04826047) made a donation under Gift Aid of £Nil (2020 £1,767).

Worcester Play Council (Charity number 702616) of which one of the Trustees is a Trustee made grants to the Charity for £5,000 (2020 £10,004).

Perdiswell Young Peoples Leisure Club

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,906	4,667
Gift aid	<u>-</u>	<u>1,767</u>
	4,906	6,434
Investment income		
Bank interest received	8,673	5,982
Charitable activities		
Grants	196,950	153,332
Facilities hire	57,829	50,697
Facilities & activities	<u>41,687</u>	<u>28,196</u>
	296,466	232,225
Other income		
Exceptional items	<u>30,878</u>	<u>-</u>
Total incoming resources	340,923	244,641
EXPENDITURE		
Charitable activities		
Wages	132,948	116,670
Social security	(3,177)	7,924
Pensions	2,125	2,073
Purchases for resale	9,828	7,581
Activity costs	17,874	14,896
Training	888	-
Rent and service charge	1	1
Insurance	10,222	10,727
Light and heat	11,026	11,189
Cleaning	2,634	2,413
Repairs and maintenance	19,232	15,245
Printing, postage & stationery	662	229
Advertising	457	200
Computer costs	861	1,170
Telephone	3,441	2,658
Motor expenses	6,435	4,560
Garden expenses	1,659	696
Professional fees	120	-
Filing fees	39	49
Bank charges	452	415
Gaming licence	40	20
General expense	1,048	524
Independent examination	2,700	2,490
Membership fees	89	198
Equipment leasing	802	1,053
Donations	-	25
Accountancy fees	582	-
Sports equipment	3,616	-
Depreciation - short leasehold	5,455	39,422
Carried forward	232,059	242,428

This page does not form part of the statutory financial statements

Perdiswell Young Peoples Leisure Club

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2021**

	2021 £	2020 £
Charitable activities		
Brought forward	232,059	242,428
Depreciation -skate park	11,426	14,024
Depreciation - plant & machinery	4,651	3,251
Depreciation - vehicle	<u>6,864</u>	<u>13,170</u>
	<u>255,000</u>	<u>272,873</u>
Total resources expended	<u>255,000</u>	<u>272,873</u>
Net income/(expenditure)	<u>85,923</u>	<u>(28,232)</u>

PERDISWELL YOUNG PEOPLES LEISURE CLUB

England & Wales - Charity number 519825

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2020
for
Perdiswell Young Peoples Leisure Club**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Perdiswell Young Peoples Leisure Club

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for the Year Ended 31st December 2020**

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Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable objects

To help and educate young people in the City of Worcester and surrounding districts, especially, but not exclusively, through their leisure time activities, so to develop their physical, mental and spiritual capacities that they grow to full maturity as individuals and members of society, and to support other Charities or charitable purposes in the City of Worcester and surrounding districts.

Ensuring our work delivers our aims

Each year our aims, objectives and activities are reviewed, based on the outcome of our work in the previous 12 months, to ensure they still reflect and further our aims and legal purposes. In our planning, setting objectives and determining our activities the Trustees have paid due regard to the 'General Guidance on Public Benefit' published by the Charities Commission. In so doing, the Trustees consider the activities planned and how they further the aims and objectives they have set. The success of activities is reviewed each year in the context of benefits they bring to those groups of people we set out to help.

How our activities deliver public benefit

All our activities are as described in our review of activities and achievements' and are undertaken to further our charitable objectives for the public benefit.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Covid-19 Pandemic Overview

The Club's activities during 2020 were severely affected by the global Covid 19 pandemic. In an effort to prevent further spread of the disease the Government imposed a nationwide lockdown on 23rd March severely restricting people's daily activities. The lockdown was lifted on 31st May, but many restrictions remained. A second lockdown was imposed on 1st November that continued until the end of the year. Due to the Government's furlough scheme and support from Worcester City Council all our staff have been retained and the Club remains in a strong position to respond positively to the everchanging circumstances.

Skate Park/Youth Lodge

The purpose built concrete outdoor Skate Park was one area of the Club that continued to be available for use by children and young people from all areas of Worcester City and the surrounding districts. It has been extremely popular with children and young people to practice their sport and take daily exercise in the fresh air. A pre recorded message was transmitted to remind the young people to keep a safe distance apart to help prevent the spread of Covid 19. Free healthy snacks were provided for the young people using the Skate Park during the October half term.

Inclusion Youth Clubs

The Inclusion Youth Clubs are organised specifically for young people from Worcester City and the surrounding districts suffering from disabilities, learning difficulties, behavioural problems and complex health needs.

The Inclusion Youth Club was closed from 23rd March and reopened on 1st July, working in accordance with Covid 19 Risk Assessment procedures approved by Worcestershire County Council. During the pandemic, the numbers of young people attending each session were restricted to 15. The Wednesday night session was attended by young people aged 14 to 18 years and the Sunday night session by young people aged 18 to 25 years.

The young people participated in educational and recreational activities including various sports and games, cooking sessions, table games, pool and arts and crafts. As part of the Heritage project 'Perdiswell Taking Off' that has been ongoing since September 2019 in partnership with the Collar & Tie Theatre Company, the young people have been involved in film making. The resulting film, starring several of the young people following the history of Perdiswell during World War II, was completed and is available to view on YouTube.

The sessions continued to provide opportunities for the young people to have fun, make friends and create strong social networks. They were able to channel their energy into positive activities, whilst developing confidence, social skills and independence, which helps to support their physical and mental health, especially during the current health emergency.

The Inclusion Youth Clubs were supported by Disability Sport Worcester prior to the pandemic, which provided sessional workers to organise a range of sporting activities to meet the young people's needs.

FLASH Holiday Inclusion Project

Sadly, we were unable to deliver the full FLASH programme of activities and trips out for young people with learning difficulties, special needs and complex health issues this summer due to the Covid 19 pandemic. Foot Golf sessions and a visit to the Countryside Country Park were the only offsite activities that took place.

Fun Squad Play Activities

Despite the pandemic, the Summer Play Fun Squad Activities Project was delivered by the Fun Squad Team in partnership with Worcester Play Council. Sessions were carefully planned to ensure the activities stayed within the Government's Covid 19 safety guidelines. Six sessions were organised each week in August across eight different outdoor venues in Worcester City, attended by a total of 99 children. The free activities typically included badge making, loom bands, butterfly and card art, glass painting, sun catchers, wooden flower key rings, scratch art key rings, and colour in masks.

Working in Partnership

The Club continued to work in partnership with Worcester Play Council to provide a Play Co ordinator and Fun Squad team to develop play opportunities for children and young people throughout the City of Worcester.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2020

Charitable activities

Community Support

Responding to the pandemic emergency, since the end of June the Club has operated a weekly, meals on wheels service for vulnerable members of the community, including a Christmas Lunch for 155 people that was supported by the students from Christopher Whitehead Language College who provided Christmas cards and presents. This has proved increasingly invaluable and has resulted in attracting many more volunteers willing to contribute their services.

Young People's Organisations

The Club supported numerous young people's activities during the year and offered use of its facilities to a significant number of local uniformed and non uniformed children's and young people's groups, to enable them to organise their own programmes of activities, training sessions and meetings. However, since the 23rd March these activities have dramatically decreased due to lockdowns and other restrictions imposed due to the pandemic.

Minibuses

The Club's minibuses and people carrier were used until 23rd March to transport the young people attending the Sunday night Inclusion Club and for use by many any other local children's and young people's groups needing transport to support their own activities. Currently the minibuses are being stored safely until the rules around social distancing are relaxed.

Refurbishment/Maintenance

The Club works constantly to refurbish and maintain the buildings and Skate Park to ensure that the facilities are kept up to a high standard.

Whilst the Club was closed during lockdown the time was used to good effect, supported by volunteers, as follows:

- New fire alarm, smoke detectors and emergency lighting installed
- Central door locking system installed
- New radiators installed in Reception
- Reception, Waiting Room, Corridor, Office, Activity Rooms 1, 2 and 3 repainted
- New carpets laid in the Waiting Room, Corridor and Office
- Higher fence erected behind the Youth Lodge
- New guttering fitted to the two storey section of the Roof

PYPLC Enterprises Limited

The wholly owned trading subsidiary company, PYPLC Enterprises Limited, offered facilities to members of the local community that fell outside the Club's charitable objects and had continued to operate successfully, but has not undertaken any business since the start of the pandemic. It continued to donate all its profits to support the Club in its work with young people.

FINANCIAL REVIEW

Financial position

Incoming resources have reduced by £16,063 (2020 £244,641 - 2019 £260,704). Expenditure has also reduced by £24,787 (2020 £272,873 -2019 £297,660).

The net effect of the above is that a deficit £28,232 has arisen compared to deficit of £36,956 in 2019.

Perdiswell Young Peoples Leisure Club

Report of the Trustees
for the Year Ended 31st December 2020

FINANCIAL REVIEW

Reserves Policy

The Trustees are currently reviewing the position with regard to the charity's reserves. The current policy is to create such reserves as will enable the charity to:-

- expand and develop its services to achieve its objectives; and
- have such funds in reserve to enable the charity to continue to operate for a period should grant aid and fund raising decrease.

The Charity is complying with the current policy.

FUNDS

The following balances are held at 31 December 2020: -

Unrestricted funds

General fund - £342,182 (2019 £396,968)

This represents monies received without restriction as to their application. The funds are utilised in the general running of the charity.

Free reserves (general funds less fixed assets) at 31 December 2020 amount to £86,038, which based on current expenditure levels of £272,873 equate to approximately 4 months of running costs.

The trustees have reviewed the current reserves and they feel that they have sufficient resources to recover from the impact of the Covid-19 pandemic.

Designated funds

Operating fund - £160,000 (2019 £150,000)

This fund was created to cover 6 months running costs of the charity in the event income should reduce. The balance at 31 December 2020 is £160,000. Six months running costs based on the current expenditure levels equate to £136,436, this exceeds the current policy and the Trustees feel that this is an appropriate level of reserves.

Cyclical Maintenance - £133,000 (2019 £118,000)

This fund is to cover any large maintenance costs and the ongoing maintenance that needs to be carried out to ensure that the buildings are maintained to a high standard.

The trustees felt it was necessary to increase this fund due to the ongoing wear and tear, the ageing of the buildings and to cover any costs related to the Club building's roof.

Redundancy costs - £60,000 (2019 £60,000)

This fund was created to cover any payments for redundancy if the charity ceased to trade.

Covid Recovery - £20,000 (2019 £NIL)

This fund has been created to support the reopening and to continue with the delivery of activities, following the impact of Covid-19.

TRANSFERS BETWEEN FUNDS

After reviewing the financial position of the charity, the trustees felt it was necessary to increase the following designated fund balances to meet increases in running costs, the ongoing wear and ageing of the buildings and fixed assets and to meet the challenges created by the Covid-19 pandemic.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2020

FINANCIAL REVIEW

The following transfers have been made from the General Fund to: -

Operating fund £10,000
Cyclical Maintenance Fund £15,000
Covid Recovery Fund £20,000

Restricted funds

The fund represents monies received and set aside for specific purposes in connection with the development of the Club premises, equipment and for specific projects to enable the Charity to achieve its objectives.

Property - Skate Park - £237,546 (2019 £247,874)

Restricted grants and donations towards the construction of the Skate Park facility.

Minibus - £8,501 (2019 £11,334)

Restricted grants towards the purchase of a minibus.

Equipment - £750 (2019 £1,125)

A restricted grant towards the cost of purchasing new chairs.

Volunteering Project - £2,500 (2019 £5,000)

A restricted grant towards a volunteering project for young people.

Salaries - £10,004

Restricted grants to cover salaries for various activities. Full amount spent during the year.

World War Two Project - Nil (2019 £6,563)

A restricted grant to fund a heritage project undertaken by our young people's disability group. The remaining amount has been spent during the year.

Tackling Inequalities Project - £3,616

A restricted grant for the purchase of equipment for our young people's disability group.

The Ian Dymock Memorial Trust - £537

A restricted grant to provide bursaries/grants for young people aged between 11 and 18 years of age.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by its Charitable Incorporated Organisation Trust Deed dated 22 October 2020.

Organisational structure

The Charity converted to a Charitable Incorporated Organisation (CIO) on 22nd October 2020. Prior to the conversion, the Charity was governed by its Memorandum and Articles of Association and was a company limited by guarantee, incorporated on 27th January 1988.

The Charity is governed by its Constitution and is operated by its Trustees, who are elected annually at the Annual General Meeting and which has one third of its Trustees retiring each year. Those retiring Trustees may offer themselves for re election thus ensuring a continuity of Trustees from year to year. The day to day operation of the Charity is controlled by the full time, paid Trustee who oversees the work of the full and part time staff. The Trustees are listed under the Legal and Administration in formation section.

Perdiswell Young Peoples Leisure Club

Report of the Trustees for the Year Ended 31st December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Charity has a wholly owned subsidiary company, PYPLC Enterprises Limited. This subsidiary company undertakes trading activities on behalf of the Charity and charges all its profits to the Charity.

Decision making

Trustees have provided details of all relevant interests and registered them with the Development Manager. At the start of each Charity Trustee meeting any possible conflicts of interest have been requested and noted. Where a conflict of interest has existed, that Trustee has withdrawn from the discussion or decision. Trustees agree the Charity's strategic areas for activity for the Charity, including consideration for reserves, risk management, policies and performance. Day to day administration is delegated to the Development Manager or, in his absence, the Manager or any other staff member or members as deemed appropriate by the Board of Trustees. The Trustees are offered training opportunities as appropriate.

Related parties

PYPLC Enterprises Limited

The wholly owned trading subsidiary company, PYPLC Enterprises Limited, offered facilities to members of the local community that fell outside the Club's charitable objects and continued to operate successfully and donated all its profits to support the Club in its work with young people.

The amount gift aided to the Charity this year is £1,767 (2019 £2,734).

Worcester Play Council

The Charity has a close relationship with Worcester Play Council which is a Charity and has a common trustee with the Charity. During the year the Charity received £10,004 (2019 £15,194) from Worcester Play Council.

Risk management

The Trustees have considered the major risks to which the Charity is exposed to and have identified the main risks to be the loss of key staff, loss of substantial bookings, serious bad debts, building or equipment damage, safeguarding incidents and public safety at the centre. All of the risks can be and are being managed, but they cannot be eliminated.

Board of Trustees

Philip Weston O.B.E. is a full time paid employee of the Charity and Charity Commission approval was obtained for this Trustee employment.

Appreciation

Appreciation is given to all the children and young people who have participated or were involved in activities and events, ensuring that the Club continued to achieve its aims and objectives. Sincere appreciation is given to our team of dedicated staff and volunteers, individuals, charities and organisations that, through their efforts and financial support, have contributed towards the Club's success in 2020. A complete list of grants received is included in the Financial Statements.

Perdiswell Young Peoples Leisure Club

Report of the Trustees
for the Year Ended 31st December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
519825

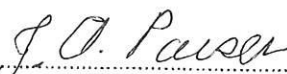
Principal address
Perdiswell Park
Droitwich Road
Worcester
Worcestershire
WR3 7SN

Trustees
Philip Weston OBE - Treasurer
Georgina Knight - Chair
Karen Watts - Vice Chair
Jennifer Purser - Secretary

Independent Examiner
The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Approved by order of the Board of Trustees on 10/06/2021 and signed on its behalf by:


.....
Jennifer Purser - Trustee

**Independent Examiner's Report to the Trustees of
Perdiswell Young Peoples Leisure Club**

Independent examiner's report to the trustees of Perdiswell Young Peoples Leisure Club

I report to the charity trustees on my examination of the accounts of Perdiswell Young Peoples Leisure Club (the Charity) for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity trustees of the Charity 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 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.



Nicholas Sandy FCA
ICAEW
The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date: 9/1/2021

Perdiswell Young Peoples Leisure Club

Statement of Financial Activities
for the Year Ended 31st December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,434	-	6,434	3,237
Charitable activities	4	218,068	14,157	232,225	255,701
Young People					
Investment income	3	5,982	-	5,982	1,765
Total		230,484	14,157	244,641	260,703
EXPENDITURE ON					
Charitable activities		240,270	32,603	272,873	297,659
Young People					
NET INCOME/(EXPENDITURE)		(9,786)	(18,446)	(28,232)	(36,956)
RECONCILIATION OF FUNDS					
Total funds brought forward		724,968	271,896	996,864	1,033,820
TOTAL FUNDS CARRIED FORWARD		715,182	253,450	968,632	996,864

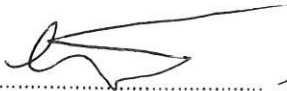
The notes form part of these financial statements

Perdiswell Young Peoples Leisure Club

Balance Sheet
31st December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	9	256,144	245,297	501,441	568,254
Investments	10	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		256,145	245,297	501,442	568,255
CURRENT ASSETS					
Stocks	11	250	-	250	250
Debtors	12	16,364	-	16,364	13,357
Cash at bank		<u>446,183</u>	<u>8,153</u>	<u>454,336</u>	<u>418,437</u>
		462,797	8,153	470,950	432,044
CREDITORS					
Amounts falling due within one year	13	<u>(3,760)</u>	<u>-</u>	<u>(3,760)</u>	<u>(3,435)</u>
NET CURRENT ASSETS		<u>459,037</u>	<u>8,153</u>	<u>467,190</u>	<u>428,609</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>715,182</u>	<u>253,450</u>	<u>968,632</u>	<u>996,864</u>
NET ASSETS		<u>715,182</u>	<u>253,450</u>	<u>968,632</u>	<u>996,864</u>
FUNDS	15				
Unrestricted funds				715,182	724,968
Restricted funds				<u>253,450</u>	<u>271,896</u>
TOTAL FUNDS				<u>968,632</u>	<u>996,864</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10/06/2021 and were signed on its behalf by:


Georgina Knight - Trustee

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements
for the Year Ended 31st December 2020

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The Charity changed to a CIO (Charitable Incorporated Organisation) on 22 October 2020.

These financial statements have been prepared in Sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

INCOME

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

Income from grants, donations and legacies is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income from charitable activities for services provided is recognised in line with the provision of those services.

Interest income is recognised for all interest-bearing instruments on an accruals basis.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- Straight line over the life of the lease
Skate Park	- Straight line over the life of the lease
Plant and machinery	- 25% on cost
Motor vehicles	- 16.67% on cost

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

FINANCIAL INSTRUMENTS

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to contractual provisions of the instrument.

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued for the Year Ended 31st December 2020

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

Financial assets are offset, with the net amounts presented in the accounts where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic Financial Liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts, discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of the operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction cost.

PENSION COSTS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

GOVERNMENT GRANTS

Government grants are recognised using the accruals model.

Government grants relating to compensation for expenses or losses already incurred or for the purpose of giving immediate support to the Charity, with no future related costs are recognised in income in the period in which the grants become payable.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	4,667	503
Gift aid	<u>1,767</u>	<u>2,734</u>
	<u>6,434</u>	<u>3,237</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest received	<u>5,982</u>	<u>1,765</u>

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

4. INCOME FROM CHARITABLE ACTIVITIES

	2020 Young People £	2019 Young People £
Grants		
Facilities hire	153,332	63,317
Facilities & activities	50,697	99,291
	<u>28,196</u>	<u>93,093</u>
	<u>232,225</u>	<u>255,701</u>

Grants received, included in the above, are as follows:

	2020 £	2019 £
Baron Davenport's Charity	1,000	1,000
The Eveson Charitable Trust	5,000	10,000
Six Masters' Charities	2,000	-
Worcester Play Council - Co-ordinator/Activities	10,004	15,194
Worcestershire County Council - Short Breaks	6,913	9,573
Worcestershire County Council - Divisional Fund - Andy Stafford	-	1,500
William A Cadbury Charitable Trust	1,000	-
The Mary Hill Trust	-	500
Worcestershire Community Foundation	8,000	5,000
The Roger & Douglas Turner Charitable Trust	-	2,000
The Saintbury Trust	-	2,000
Claines United Charities	675	650
The Charles Wolfson Charitable Trust	5,000	6,000
National Heritage Lottery Fund	-	9,900
Coronavirus Job Retention Scheme	68,387	-
Perdiswell Mature Club	2,500	-
The Prime Foundation	3,616	-
Trustees of The Ian Dymock Memorial Trust	537	-
National Lottery Community Fund	8,200	-
Tesco Bags for Help	500	-
Worcester City Council - Covid Grants	<u>30,000</u>	<u>-</u>
	<u>153,332</u>	<u>63,317</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year a salary was paid to a Trustee of the Charity, details are shown in note 6 of the accounts under staff costs.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

6. STAFF COSTS

	2020 £	2019 £
Wages and salaries	116,670	118,710
Social security costs	7,924	8,032
Other pension costs	2,073	1,900
	<u>126,667</u>	<u>128,642</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Average number of employees	<u>9</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

During the year 10 staff members were employed by the Charity in various positions. The full time equivalent was 5 (2019 6).

During the year the following salary costs were paid in respect of Mr P Weston OBE who is employed by the Charity as the Development Manager and he is also a Trustee of the charity. Charity Commission approval was obtained for this trustee employment.

Trustee salary costs - (included in the above)

	2020 £	2019 £
Salary	35,594	35,298
Social security costs	3,706	3,687
Pension costs	882	810
Total	<u>40,182</u>	<u>39,795</u>

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2019

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,237	-	3,237
Charitable activities			
Young People	211,607	44,094	255,701
Investment income	1,764	1	1,765
Total	216,608	44,095	260,703
EXPENDITURE ON			
Charitable activities			
Young People	253,091	44,568	297,659
NET INCOME/(EXPENDITURE)	(36,483)	(473)	(36,956)
RECONCILIATION OF FUNDS			
Total funds brought forward	761,451	272,369	1,033,820
TOTAL FUNDS CARRIED FORWARD	<u>724,968</u>	<u>271,896</u>	<u>996,864</u>

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

8. INDEPENDENT EXAMINATION

The fee for the independent examination for the year ended 31 December 2020 was £2,490 (2019 £2,490).

9. TANGIBLE FIXED ASSETS

	Short leasehold £	Skate Park £	Plant and machinery £	Motor vehicles £	Totals £
COST					
At 1st January 2020	985,587	560,949	34,754	106,840	1,688,130
Additions	-	-	3,054	-	3,054
At 31st December 2020	<u>985,587</u>	<u>560,949</u>	<u>37,808</u>	<u>106,840</u>	<u>1,691,184</u>
DEPRECIATION					
At 1st January 2020	797,196	220,350	29,258	73,072	1,119,876
Charge for year	<u>39,422</u>	<u>14,024</u>	<u>3,251</u>	<u>13,170</u>	<u>69,867</u>
At 31st December 2020	<u>836,618</u>	<u>234,374</u>	<u>32,509</u>	<u>86,242</u>	<u>1,189,743</u>
NET BOOK VALUE					
At 31st December 2020	<u>148,969</u>	<u>326,575</u>	<u>5,299</u>	<u>20,598</u>	<u>501,441</u>
At 31st December 2019	<u>188,391</u>	<u>340,599</u>	<u>5,496</u>	<u>33,768</u>	<u>568,254</u>

10. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1st January 2020 and 31st December 2020	<u>1</u>
NET BOOK VALUE	
At 31st December 2020	<u>1</u>
At 31st December 2019	<u>1</u>

The Charity investment represents all the issued share capital in the wholly owned subsidiary PYPLC Enterprises Limited, a company registered in England number 4826047.

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

11. STOCKS

	2020	2019
	£	£
Stocks	<u>250</u>	<u>250</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	4,641	9,029
Amounts owed by group undertakings	4,108	2,631
Other debtors	7,444	-
Prepayments	<u>171</u>	<u>1,697</u>
	<u>16,364</u>	<u>13,357</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	581	-
Accrued expenses	<u>3,179</u>	<u>3,435</u>
	<u>3,760</u>	<u>3,435</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Within one year	802	802
Between one and five years	<u>2,004</u>	<u>2,806</u>
	<u>2,806</u>	<u>3,608</u>

15. MOVEMENT IN FUNDS

	At 1.1.20	Net movement	Transfers	At
	£	in funds	between	31.12.20
	£	£	funds	£
Unrestricted funds				
General fund	396,968	(9,786)	(45,000)	342,182
Operating fund	150,000	-	10,000	160,000
Cyclical maintenance	118,000	-	15,000	133,000
Redundancy costs	60,000	-	-	60,000
Covid recovery fund	-	-	20,000	20,000
	<u>724,968</u>	<u>(9,786)</u>	-	<u>715,182</u>
Restricted funds				
Skate Park	247,874	(10,328)	-	237,546
Minibus	11,334	(2,833)	-	8,501
Inclusion World War 2	6,563	(6,563)	-	-
Equipment	1,125	(375)	-	750
Volunteering	5,000	(2,500)	-	2,500
Tackling Inequalities Fund	-	3,616	-	3,616
The Ian Dymock Memorial Trust	-	537	-	537
	<u>271,896</u>	<u>(18,446)</u>	-	<u>253,450</u>
TOTAL FUNDS	<u>996,864</u>	<u>(28,232)</u>	-	<u>968,632</u>

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,484	(240,270)	(9,786)
Restricted funds			
Skate Park	-	(10,328)	(10,328)
Minibus	-	(2,833)	(2,833)
Salaries	10,004	(10,004)	-
Inclusion World War 2	-	(6,563)	(6,563)
Equipment	-	(375)	(375)
Volunteering	-	(2,500)	(2,500)
Tackling Inequalities Fund	3,616	-	3,616
The Ian Dymock Memorial Trust	537	-	537
	<u>14,157</u>	<u>(32,603)</u>	<u>(18,446)</u>
TOTAL FUNDS	<u>244,641</u>	<u>(272,873)</u>	<u>(28,232)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	483,451	(36,483)	(50,000)	396,968
Operating fund	198,000	-	(48,000)	150,000
Cyclical maintenance	50,000	-	68,000	118,000
Redundancy costs	30,000	-	30,000	60,000
	<u>761,451</u>	<u>(36,483)</u>	<u>-</u>	<u>724,968</u>
Restricted funds				
Skate Park	258,202	(10,328)	-	247,874
Minibus	14,167	(2,833)	-	11,334
Inclusion World War 2	-	6,563	-	6,563
Equipment	-	1,125	-	1,125
Volunteering	-	5,000	-	5,000
	<u>272,369</u>	<u>(473)</u>	<u>-</u>	<u>271,896</u>
TOTAL FUNDS	<u>1,033,820</u>	<u>(36,956)</u>	<u>-</u>	<u>996,864</u>

Perdiswell Young Peoples Leisure Club

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	216,608	(253,091)	(36,483)
Restricted funds			
Skate Park	-	(10,328)	(10,328)
Minibus	-	(2,833)	(2,833)
Salaries	17,693	(17,693)	-
Activities	10,000	(10,000)	-
Inclusion World War 2	9,900	(3,337)	6,563
Equipment	1,500	(375)	1,125
Volunteering	5,000	-	5,000
	<u>44,096</u>	<u>(44,569)</u>	<u>(473)</u>
TOTAL FUNDS	<u>260,704</u>	<u>(297,660)</u>	<u>(36,956)</u>

Unrestricted

General Fund

This represents monies received without restriction as to their application. The funds are utilised in the general running of the charity. The balance at 31 December 2020 is £342,182 (2019 £396,968).

Operating Fund

This fund was created to cover 6 months running costs of the charity. The balance at 31 December 2020 is £160,000 (2019 £150,000).

Cyclical Maintenance

This fund is to cover any large maintenance costs and the ongoing maintenance that needs to be carried out to ensure that the buildings are maintained to a high standard. The balance at 31 December 2020 is £133,000 (2019 £118,000).

Redundancy Costs

The purpose of this fund is to cover any payments for redundancy if the charity ceased to operate. The balance at 31 December 2020 is £60,000 (2019 £60,000).

Covid Recovery Fund

This fund is to support the reopening and to continue the delivery of activities, following the impact of Covid-19. The balance at 31 December 2020 is £20,000.

Restricted Funds

Property - Skate Park

Restricted grants and donations were received between 2002 and 2005 towards the construction of the Skate Park facility. The balance at 31st December 2020 is £237,546 after allowing for depreciation costs (2019 £247,874).

Minibus

Restricted grants of £17,000 were received in 2018 towards the purchase of a minibus. The balance at 31 December 2020 is £8,501 after allowing for depreciation costs (2019 £11,334).

Perdiswell Young Peoples Leisure Club

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

15. MOVEMENT IN FUNDS - continued

Equipment

A restricted grant of £1,500 was received from Worcestershire County Council - Councillor Andy Stafford, this was to cover part of the costs for new chairs. The balance at 31 December 2020 is £750 after allowing for depreciation costs (2019 £1,125).

Volunteering Project

A restricted grant of £5,000 was received from The Worcestershire Community Foundation, this project started in 2020 but due to Covid-19 restrictions was not completed. The balance carried forward at 31 December 2020 is £2,500 (2019 £5,000).

Salaries

Restricted grants of £10,004 were received during the year to cover salaries for Fun Squad activities. The full amount has been spent during the year.

World War Two Project

A restricted grant of £9,900 was received from the National Heritage Lottery Fund. This fund is to commemorate the anniversary of the beginning of World War Two and it will give opportunities for the members of our disability group the "Inclusion Project" to get to know more about their local heritage, as well as making sure this heritage is accessible and understandable for the wider community, especially those with learning disabilities. The balance of £6,563 at 31 December 2019 has been spent during the year.

Tackling Inequalities Project

A restricted grant of £3,616 was received from The Prime Foundation in December 2020 for the purchase of sports equipment for The Inclusion Project (Young People). The balance at 31 December 2020 is £3,616.

Trustees of The Ian Dymock Memorial Trust

A restricted grant of £537 was received from the Trustees of the Ian Dymock Memorial Trust. The aim of the bursary/grant fund is to help young people aged between 11 and 18 years of age, living or training within Worcestershire, to apply for a bursary/grant award to further their training in the disciplines of dance, football or golf. The balance at 31 December 2020 is £537.

TRANSFERS BETWEEN FUNDS

The following transfers have been made from the General Fund to the Operating Fund (£10,000), Cyclical Maintenance Fund (£15,000) and the Covid Recovery Fund (£20,000).

The trustees have agreed to make the transfers to increase the balances on the designated fund balances at 31 December 2020.

16. RELATED PARTY DISCLOSURES

As at 31 December 2020 an amount of £4,108 (2019 £2,631) was owed to the Charity by PYPLC Enterprises Limited.

PYPLC Enterprises Limited (Company number 04826047) made a donation under Gift Aid of £1,767 (2019 £2,734).

Worcester Play Council (Charity number 702616) of which one of the Trustees is a Trustee made grants to the Charity for £10,004 (2019 £15,194).

Perdiswell Young Peoples Leisure Club

Detailed Statement of Financial Activities
for the Year Ended 31st December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations		
Gift aid	4,667	503
	<u>1,767</u>	<u>2,734</u>
	6,434	3,237
Investment income		
Bank interest received	5,982	1,765
Charitable activities		
Grants		
Facilities hire	153,332	63,317
Facilities & activities	50,697	99,291
	<u>28,196</u>	<u>93,093</u>
	<u>232,225</u>	<u>255,701</u>
Total incoming resources	<u>244,641</u>	<u>260,703</u>
EXPENDITURE		
Charitable activities		
Wages	116,670	118,710
Social security	7,924	8,032
Pensions	2,073	1,900
Purchases for resale	7,581	24,789
Activity costs	14,896	19,584
Rent and service charge	1	1
Insurance	10,727	8,951
Light and heat	11,189	12,104
Cleaning	2,413	4,187
Repairs and maintenance	15,245	4,951
Printing, postage & stationery	229	291
Advertising	200	637
Computer costs	1,170	1,679
Telephone	2,658	2,392
Motor expenses	4,560	7,797
Garden expenses	696	1,895
Filing fees	49	49
Bank charges	415	74
Gaming licence	20	20
General expense	524	953
Independent examination	2,490	2,490
Membership fees	198	331
Equipment leasing	1,053	1,518
Donations	25	46
Grants paid	-	4,938
Depreciation - short leasehold	39,422	39,422
Depreciation -skate park	14,024	14,024
Depreciation - plant & machinery	3,251	2,724
Depreciation - vehicle	<u>13,170</u>	<u>13,170</u>
	<u>272,873</u>	<u>297,659</u>
Total resources expended	<u>272,873</u>	<u>297,659</u>
Net expenditure	<u>(28,232)</u>	<u>(36,956)</u>

This page does not form part of the statutory financial statements