

**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**

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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:

  
.....  
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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	2,156	31,625	33,781	25,830
<b>Charitable activities</b>	5				
Young People		219,455	34,392	253,847	189,257
Investment income	4	8,138	-	8,138	3,704
Other income		-	-	-	3,547
<b>Total</b>		<u>229,749</u>	<u>66,017</u>	<u>295,766</u>	<u>222,338</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Young People		<u>264,432</u>	<u>83,154</u>	<u>347,586</u>	<u>292,934</u>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	16	(34,683)	(17,137)	(51,820)	(70,596)
		<u>(3,606)</u>	<u>3,606</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(38,289)	(13,531)	(51,820)	(70,596)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		755,909	228,050	983,959	1,054,555
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	11	242,161	213,476	455,637	474,131
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	14	(6,283)	-	(6,283)	(12,359)
<b>NET CURRENT ASSETS</b>		<u>475,459</u>	<u>1,043</u>	<u>476,502</u>	<u>509,828</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>717,620</u>	<u>214,519</u>	<u>932,139</u>	<u>983,959</u>
<b>NET ASSETS</b>		<u>717,620</u>	<u>214,519</u>	<u>932,139</u>	<u>983,959</u>
<b>FUNDS</b>	16				
Unrestricted funds				717,620	755,909
Restricted funds				<u>214,519</u>	<u>228,050</u>
<b>TOTAL FUNDS</b>				<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:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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><b>31,625</b></u>	<u><b>24,059</b></u>

**4. INVESTMENT INCOME**

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

**5. INCOME FROM CHARITABLE ACTIVITIES**

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

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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><b>46,392</b></u>	<u><b>35,000</b></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**

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

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

	<b>2023</b>	2022
	<b>15</b>	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)**

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	8,329	17,501	25,830
<b>Charitable activities</b>			
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>
<b>Total</b>	<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 £
<b>Charitable activities</b>			
Young People	<u>237,165</u>	<u>55,769</u>	<u>292,934</u>
<b>NET INCOME/(EXPENDITURE)</b>	(62,831)	(7,765)	(70,596)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>818,740</u>	<u>235,815</u>	<u>1,054,555</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>					
At 1st January 2023	1,002,190	560,949	50,778	106,840	1,720,757
Additions	-	-	11,778	-	11,778
Disposals	<u>-</u>	<u>-</u>	<u>(9,471)</u>	<u>-</u>	<u>(9,471)</u>
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>
<b>DEPRECIATION</b>					
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	<u>-</u>	<u>-</u>	<u>(9,471)</u>	<u>-</u>	<u>(9,471)</u>
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>
<b>NET BOOK VALUE</b>					
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**

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

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**15. LEASING AGREEMENTS**

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

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

**16. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	<b>389,909</b>	<b>(12,683)</b>	<b>(22,856)</b>	<b>354,370</b>
Operating fund	<b>161,500</b>	<b>-</b>	<b>19,250</b>	<b>180,750</b>
Cyclical maintenance	<b>144,500</b>	<b>(22,000)</b>	<b>-</b>	<b>122,500</b>
Redundancy costs	<u><b>60,000</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>60,000</b></u>
	<b>755,909</b>	<b>(34,683)</b>	<b>(3,606)</b>	<b>717,620</b>
<b>Restricted funds</b>				
Skate Park	<b>221,215</b>	<b>(7,739)</b>	<b>-</b>	<b>213,476</b>
Minibus	<b>2,835</b>	<b>(2,835)</b>	<b>-</b>	<b>-</b>
Inclusion World War 2	<b>-</b>	<b>(6,563)</b>	<b>6,563</b>	<b>-</b>
Equipment	<u><b>4,000</b></u>	<u><b>-</b></u>	<u><b>(2,957)</b></u>	<u><b>1,043</b></u>
	<u><b>228,050</b></u>	<u><b>(17,137)</b></u>	<u><b>3,606</b></u>	<u><b>214,519</b></u>
<b>TOTAL FUNDS</b>	<u><b>983,959</b></u>	<u><b>(51,820)</b></u>	<u><b>-</b></u>	<u><b>932,139</b></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 £
<b>Unrestricted funds</b>			
General fund	229,749	(242,432)	(12,683)
Cyclical maintenance	-	(22,000)	(22,000)
	229,749	(264,432)	(34,683)
<b>Restricted funds</b>			
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)
<b>TOTAL FUNDS</b>	<b>295,766</b>	<b>(347,586)</b>	<b>(51,820)</b>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<b>1,054,555</b>	<b>(70,596)</b>	<b>-</b>	<b>983,959</b>

# 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 £
<b>Unrestricted funds</b>			
General fund	174,334	(237,165)	(62,831)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,156	1,771
Donation grants	<u>31,625</u>	<u>24,059</u>
	33,781	25,830
<b>Investment income</b>		
Bank interest received	8,138	3,704
<b>Charitable activities</b>		
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
<b>Other income</b>		
Exceptional items	<u>-</u>	<u>3,547</u>
<b>Total incoming resources</b>	295,766	222,338
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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 £
<b>Charitable activities</b>		
Brought forward	<b>347,586</b>	292,397
Grants to institutions	<u>-</u>	<u>537</u>
	<b><u>347,586</u></b>	<b><u>292,934</u></b>
Total resources expended	<b><u>347,586</u></b>	<b><u>292,934</u></b>
<b>Net expenditure</b>	<b><u>(51,820)</u></b>	<b><u>(70,596)</u></b>

This page does not form part of the statutory financial statements