

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**

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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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	4,790	126,532	131,322	24,156
<b>Charitable activities</b>	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>
<b>Total</b>		<u>259,655</u>	<u>217,402</u>	<u>477,057</u>	<u>295,766</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Young People		<u>282,374</u>	<u>171,789</u>	<u>454,163</u>	<u>347,586</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	17	(22,719) <u>5,000</u>	45,613 <u>(5,000)</u>	22,894 <u>-</u>	(51,820) <u>-</u>
<b>Net movement in funds</b>		(17,719)	40,613	22,894	(51,820)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>717,620</u>	<u>214,519</u>	<u>932,139</u>	<u>983,959</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>699,901</u>	<u>255,132</u>	<u>955,033</u>	<u>932,139</u>

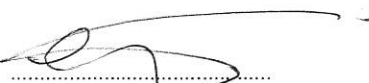
The notes form part of these financial statements

Perdiswell Young Peoples Leisure Club

Balance Sheet  
31st December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	218,559	205,132	423,691	455,637
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	15	(26,478)	-	(26,478)	(6,283)
<b>NET CURRENT ASSETS</b>		<u>481,342</u>	<u>50,000</u>	<u>531,342</u>	<u>476,502</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>699,901</u>	<u>255,132</u>	<u>955,033</u>	<u>932,139</u>
<b>NET ASSETS</b>		<u>699,901</u>	<u>255,132</u>	<u>955,033</u>	<u>932,139</u>
<b>FUNDS</b>	17				
Unrestricted funds				699,901	717,620
Restricted funds				<u>255,132</u>	<u>214,519</u>
<b>TOTAL FUNDS</b>				<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><u>131,322</u></u>	<u><u>24,156</u></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><u>124,400</u></u>	<u><u>22,000</u></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><u>325,164</u></u>	<u><u>263,472</u></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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,156	22,000	24,156
<b>Charitable activities</b>			
Young People	219,455	44,017	263,472
Investment income	<u>8,138</u>	<u>-</u>	<u>8,138</u>
<b>Total</b>	<u>229,749</u>	<u>66,017</u>	<u>295,766</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Young People	<u>264,432</u>	<u>83,154</u>	<u>347,586</u>
<b>NET INCOME/(EXPENDITURE)</b>	(34,683)	(17,137)	(51,820)
Transfers between funds	<u>(3,606)</u>	<u>3,606</u>	<u>-</u>
<b>Net movement in funds</b>	(38,289)	(13,531)	(51,820)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>755,909</u>	<u>228,050</u>	<u>983,959</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>					
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>
<b>DEPRECIATION</b>					
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>
<b>NET BOOK VALUE</b>					
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
	£	£	£	£
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	259,655	(282,374)	(22,719)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<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 £
<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>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	6,922	2,156
Donation grants	<u>124,400</u>	<u>22,000</u>
	131,322	24,156
<b>Other trading activities</b>		
Rents received	4,173	-
<b>Investment income</b>		
Bank interest received	16,398	8,138
<b>Charitable activities</b>		
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>
<b>Total incoming resources</b>	<b>477,057</b>	<b>295,766</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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>
<b>Total resources expended</b>	<b><u>454,163</u></b>	<b><u>347,586</u></b>
<b>Net income/(expenditure)</b>	<b><u>22,894</u></b>	<b><u>(51,820)</u></b>

This page does not form part of the statutory financial statements