



2017

REPORT AND ACCOUNTS

REPORT OF THE TRUSTEES OF BIRMINGHAM PHAB CAMPS

YEAR ENDING 31ST OCTOBER 2017

LEGAL AND ADMINISTRATIVE INFORMATION

Working Name	Birmingham PHAB Camps
Constitution	Birmingham PHAB Camps is an unincorporated association charity (number 502073). It is a voluntary organisation. Its Governing document is its constitution; and rules and operates under Birmingham PHAB Camps Operational Guidelines 2015.
Objects	To provide holidays aimed at creating inclusion for disadvantaged children and young people, with and without disabilities, living in the Birmingham area.
Board of Trustees	The following served during the year: Mrs Maxine Ross-Wallis – Chair Mr Anthony Rate – Treasurer Mr Andrew Miles – Vice Chair Mr Grant McCaig – Trustee Miss Kirsty Hayward – Trustee Miss Vicky Ryan – Trustee Miss Kirsty Grinham – Secretary resigned 31st October 2017

Election of Trustees

Trustees are elected by members at the Annual General Meeting and serve for a period of 2 years. There is no maximum number of terms that a Trustee can serve as long as they are re-elected. The board will meet 4 times a year to review aims, policies, strategy, finance and sustainability.

Management

The officers of the charity will serve on the Operational Committee together with at least 7 other members inclusive of leaders for any given year. They will meet 11 times a year. Anyone involved with Birmingham PHAB Camps can join the committee but are not subject to election. All members have to join at least one of the sub teams - Fundraising, Holiday allocation, Volunteer allocation, Leadership, Communications and Transport. These sub teams are responsible for carrying out the ongoing organisation of the holidays and the Charity each year, reporting to the Operational Committee.

Principal Professional Advisors

Bankers	CAF Bank Limited, Kings Hill, West Malling, Kent ME19 4TA
Independent Examiner	C T Edwards FCCA of CT Edwards Limited, 26 Darnford Moors, Lichfield.
Charity address	155 Braceby Avenue, Billesley, Birmingham B13 0US
Website	www.bhamphabcamps.org.uk

TRUSTEES REPORT

Charity Aims and Organisation

Birmingham PHAB Camps is a voluntary organisation that provides holidays aimed at creating inclusion for disadvantaged children and young people, with and without disabilities, from the Birmingham area. We are staffed entirely by volunteers. We arrange a series of holidays for groups of twenty or so young people, in various age groups, during Easter and the summer holidays.

We try to provide a range of fun and stimulating activities from canoeing and archery to raft building and ropewalks, along with visits to theme parks, farms and the swimming pool. The young people are given the opportunity to participate in new and challenging experiences where everyone participates together, no matter what their ability. Almost all the children are from disadvantaged backgrounds and most of those involved will have no other opportunity of a holiday.

Families are asked to contribute only what they can afford towards the cost of a PHAB holiday, which leaves the charity with a lot of fundraising to do, as well as organising all the holidays. Everyone works voluntarily so there are no salaries to pay and few expenses are claimed. This means that our administration costs are less than 2%.

During 2015 Birmingham PHAB Camps underwent an organisational review that resulted in the existing structure seen today whereby there is a clear distinction between the role of Trustee, which incurs ultimate accountability for the charity, and that of Committee Member which requires active contribution to the running of the charity's operations.

As Birmingham PHAB Camps is now 50 years old we are prouder than ever of what our holidays achieve, and we believe our new governance structure and outstanding Board of Trustees will help ensure we continue making a real difference to young people's lives for a long time to come.

Charities and Public Benefit

The Trustees confirm that they comply with their duty to have regard to the Charity Commission guidance on public benefit in exercising their power and duties, and deciding what activities the charity should undertake. As can be seen in this report, and within the Objects on page 1, the charity has charitable purposes or 'aims' that continue to be, and are carried out for the public benefit. The Trustees also believe that the opportunity to benefit is not unduly restricted, that people in poverty are not excluded, that there is no detriment or harm arising from carrying out Birmingham PHAB Camps aims and that any private benefits received, other than as a beneficiary, are incidental.

Financial Review

The total incoming resources for the year were £126,673 (2016: £113,608) against expenditure of £127,914 (2016: £95,139) leading to a decrease in total funds of £1,241.

Accumulated funds as at 31st October 2017 amounted to £59,374 (2016: £60,615)

The year was dominated by the 50th Anniversary celebrations that started with the Sponsored wheel and walk that raised £2,899 being 72% more than 2016. Donations towards the costs of a professionally made film, a detailed history booklet and a 50th Anniversary ball in September totalled £12,544. In addition ticket sales for the ball totalled £4,726. With donations received in 2016 we were able to cover all of the costs.

Thanks to increased donations in 2016 we were able to add another Breakfree Camp this year. In addition we were also able to take 4 more children on the Senior camp. In total 14 more children had a holiday in 2017 than 2016.

We continued with the revised camp transport policy introduced last year with lower costs than 2016.

At the end of 2017 we believe we have no more than 40% of our next years' expenditure in reserves as we expect reductions in Trust fund and other donations in 2018.

Risk Review

The Trustees have a continuous process of risk assessment and maintains a risk register. Risks areas identified cover reputational, financial, operational and regulatory.

The Trustees consider that the areas where the impact of risk could be highest are:

- loss of experienced volunteers
- abuse of vulnerable persons
- significant reduction in Trust Fund donations

TRUSTEES' RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that year. In preparing those accounts, the trustees are required to:

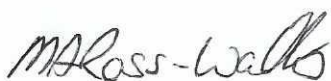
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with charity law. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINATION OF THE ACCOUNTS

Charity law does not require the accounts to be audited, but, if not audited, an Independent Examiner's Report must be provided. The Trustees have appointed C T Edwards FCCA to undertake this work.

Approved by the Board of Trustees on 9th January 2018 and signed on their behalf by



Maxine Ross-Wallis
Chair



Tony Rate
Treasurer

2017 HOLIDAYS

What a year this has been! We at Birmingham PHAB Camps are proud to have celebrated our 50th Birthday this year. In celebration of this we began by creating even more holidays providing for even more children and young people. On each of the holidays we allocated a small amount of money for a celebratory party for all the children and volunteers.

We were very excited to come across all our old archives stored in someone's garage and with the help of these we have been able to write a book about the history and progress of the charity over our 50 years, with many stories and memories of participants. We are also awaiting delivery of a documentary film about our work. Finally in September we threw a huge celebratory ball. Tickets quickly sold out but we had children, volunteers, families and supporters from all the decades, including a number of children and volunteers from our very first Camp in 1967! We were also lucky enough to have our founder, Simon Wadsworth, who flew over from America for the event. It was a magnificent event and it was so special too see so many of our PHAB Camps "family" all together having such a memorable time together. It was a night I, and many others, will never forget!

During 2017 we arranged a programme of seven PHAB Camp holidays. A total of 215 individuals took part and a breakdown of the holidays is detailed below.

CAMP & Dates	Leaders	Age Group	Number of participants			Venue
			Disabled	Non-disabled	Volunteers	
JUNIOR 5th – 12 th August	Bekki Novak & Roisin Toolan	8-10	10	10	16	Wingate Centre
SENIOR 19th – 26th August	Laura Dean & Bobbi Berrow	11-13	12	12	18	Wingate Centre
VENTURE 12th – 19th August	Tim Mortimer & Sunil Kainth	14-16	10	10	14	Bendrigg Lodge
BREAKFREE 1 29th July - 5th August	Kirsty Grinham & Mark Mearns	8-18	11	0	17	Wingate Centre
BREAKFREE 2 5th - 12th August	Clare Broadbelt & Jill Butler	8-18	10	0	15	Pioneer Centre
FREEDOM 17 th April – 21 st April	Teoni Jugg	18-25	10	0	15*	Hindleap Warren
ADULT BREAKAWAY 17 th April – 22 nd April	Andrew Miles	18-25	11	0	14*	Calvert Trust
		Total	74	32	109	=215

* Note: All the non-disabled participants on these holidays are adults so there is no division between non-disabled and volunteers.

Three Camps again chose to visit The Wingate Centre, in Cheshire. It is a beautiful site with excellent facilities and great access throughout. The location is ideal with plenty of wide-open spaces and unbroken views of the countryside. Staff at the centre are always considerate to our varied needs and are constantly making improvements and adaptations to the centre. It is within easy reach of Birmingham too which helps us to reduce our transport costs.

The disabilities of the young people we take away have become much more complex over the years and we have found it necessary to source sites with better facilities and equipment. With this in mind the more active holidays of Venture Camp and Adult Breakaway Camp stayed at Bendrigg Lodge in Cumbria and Calvert Trust in The Lake District. These sites cater perfectly for these age groups and, although more expensive, they have proved to be great value for money.

Finally Freedom Camp and Breakfree 2 chose new sites this years in Hindleap Warren in East Sussex and The Pioneer Centre in Shropshire. Both were very positive in trying somewhere new though both had a few issues around access.

CAMP REPORTS

What follows below are excerpts of just some of this year's Camp Leader Reports:

Adult Breakaway Camp

Adult Breakaway is always such a special camp to run. The young adults who previously came on PHAB as children really treasure it, and constantly say how much the PHAB holidays mean to them. It also gives them a chance to catch up with each other, especially as, even in adult life, many of them have little recourse or means of transport to be able to visit each other. At the same time, we welcomed a host of new young adults onto the Camp this year who were experiencing PHAB for the very first time. Understandably, they barely knew what to expect and were all quite sceptical at the pre-camp visits. After all, it's perhaps even more of a leap of faith for our adult participants, than our child participants, to go away with a group of people they don't know. But suffice to say their interactions on the Camp, and the feedback after proved how much they enjoyed it and we truly loved getting to know each one of them. The holiday took place at Keswick Calvert Trust once again and, as ever, we got to enjoy all of their onsite activities and great adapted facilities. The camp even got covered in the local news up there and in the Evening Mail here in Birmingham. This was the first Camp of the 50th year of Birmingham PHAB Camps. To celebrate we welcomed a very special guest – a volunteer from the first ever PHAB Camp in 1967 – bringing PHAB full circle. Tony Gray first volunteered as an eighteen year old and went on to lead and invent many other Camps in his thirty years with the charity. It was great having someone present who could tell everyone about those early Camps, and really special to see Tony interacting with all of our current participants. Thanks has to go to the amazing volunteer team who seamlessly blended providing friendship and encouragement to all the young adults, with the trust, care and support that's needed for each of them to enjoy the holiday.

Jack's mum can have the last word!

"Jack participated in singing with the volunteers (which was shared via Twitter); this really showed us that he was comfortable and enjoying his time there. You are amazing. This was a great opportunity for Jack to go away and experience new things. The hard work that PHAB does to raise money is truly remarkable and I am so grateful. Thank you from the bottom of our hearts."

Breakfree 2 Camp

This was a really exciting new adventure for Breakfree - we had lots of new children with us for the first time and we were off to a new centre - The Pioneer Centre. This was to be our base for a Disney themed week. On arrival we played Disney games with the Parachute before unpacking and settling into our lovely bedrooms. Tonight we got to know our volunteers and some of us were not very good at going to bed but an extra story soon worked its magic. On Sunday morning we all taught the volunteers about Makaton and how to sign to our favourite Disney songs – 'Let it go' was a real favourite. This was followed by Birmingham PHAB Camps 50th Birthday Party which we managed to sing and sign Happy Birthday to PHAB live on Facebook. After dinner we went and had a campfire which was very exciting lots of Disney songs, marshmallows and we loved watching the sparks from the big bonfire. On Monday we visited Park Hall Farm and had much hilarity at the Pig racing. On Tuesday we all dressed up as Pirates and Princesses and went off to a play barn, we met Belle from Beauty and the Beast and Jake the Pirate – the volunteers were as excited at the children about how awesome this play centre was and how wonderful they were with all our children, nothing was too much trouble. On Wednesday we took a ride on a Steam Train, thanks to Severn Valley Railway. On Thursday we went bowling, what a competitive lot we had with us - who knew we could get so many strikes. Before the 'Shop for £1 game' in the afternoon: Everyone picked another person's name out of a hat and then went off to buy them a suitable present. It was great fun. When we exchanged presents in the evening everyone was shocked by what amazing items had been bought for £1! On Friday it was another first, Breakfree 2 went abseiling! Yep, you read that right, all the children were offered the opportunity to abseil down a climbing tower or a specially adapted Wheelchair Abseil. We had some brave, brave children on that day. In the afternoon we had much needed chill time – a pamper party where we got to watch Disney movies all before our Amazing Disney Fancy Dress Disco. We had some brilliant outfits and finished with a great fancy dress competition. On Saturday it was a Breakfree Tradition to finish off with a rather competitive game of Rounders, with a lot of cheating and cheering going on from both teams before heading home for lots of sleep. Thank you to all our Pirates and Princesses for making this a week to remember.

Venture Camp

Venture was an incredible week. With 2 new leaders, there were big boots to fill, but given the incredible team of experienced volunteers we had signed up, we knew an awesome week was in our sights. Our Theme was festivals, which led to a lot of glitter, bright colours, interesting outfits and even a tent on site for week for some rarer 'Zen' moments. A whole host of festival related activities followed from throwing tomatoes at each other to recreate 'Tomatina' to Bollywood Dancing and Sunil's Sari lesson to the last night Glastonbury Party where improvised songs 'PHAB Camp Band' and 'Pipe Down Izzy' were created. One highlight was our trip to Blackpool Pleasure Beach. We knew this was something the young people had asked for in previous years, and everyone had been really excited when we'd spoken about the rides at the home visits. However, making a fairly old Theme Park accessible was a challenge. What made it work was how the volunteer team pulled together to ensure all the kids could get onto the rides they desperately wanted to go on. A second highlight occurred when a film crew came to film part of Venture. We selected Ciara and Leonie to be interviewed, given their status as PHAB veterans. The experience of getting together and deciding what they wanted to say, made them reflect on how much they'd both gained from PHAB and led to a really beautiful interview where they each stated how much they'd learnt from each other, about disability but also just about life. A real reflection of what PHAB's all about. A final highlight was on the day where we split into Teams to make music videos. One group of volunteers and kids was completely led by Becky, a 16 year old girl with Downs Syndrome. She chose the song 'I Love My Life', signed the whole thing and taught other the signs too. A natural director. The resulting video is #totesemosh and became an anthem for the week. Obviously there always some challenges along the way that came particularly in the form of a certain rebellious young woman. But with friendships formed, challenges met and a lot of glitter in places we never thought possible, we returned home having had the best time ever.

Junior Camp

As it was the 50th Junior Camp, we decided to make it extra special with a theme of outer space. We started off with the pre-camp volunteer meeting where we went through the care plans and quickly formed bonds with one another. We arrived at the coach drop off point where the volunteers met all the children that we would get to know so well over the next week. Each day of the holiday was jam packed with activities tailored specifically to the children. On arrival to Wingate we sat outdoors for lunch just as the heavens opened. It was a quick rush to get all and their luggage inside. After lunch we started with ice breakers followed by a week full of fun activities. These included the old favourite, swimming, where Raheem ensured all volunteers got soaking wet, even those not in the pool! One morning was dedicated too Wingate's speciality; gymnastics, where Lucas challenged people to jump the highest on the floor trampoline. We also had a Carlton filled afternoon, with experiments and team games, whatever you do, do not challenge Liam to a memory test, he will win, just ask the volunteers! Spread throughout the week there were themed activities such as baking alien cookies and creating our own rockets to launch into space! The space theme continued as we were visited by a planetarium, where we sat under the stars and learnt all about the solar system. Our incredible week was completed by a moment which will go down in Junior's history. We had the honour of being joined by Jane and Liz, one of the founders of Birmingham PHAB Camps and one of the original 1967 children on Camp for the last night party! All in all, it was a life changing week, not only for the children or the incredible volunteers but also for those who came to visit us.

CHAIR'S COMMENTS

Massive thanks to all the individuals, Charitable Trusts and organisations who offer us financial support. Without their continued generosity we would not be able to offer these incredible experiences to so many. Our records show that at least one of the trusts has provided funding for us for 43 of our 50 years!

We really do have incredible, selfless, hardworking and totally unpaid volunteers. They are, barely without exception, a devoted and dedicated team who any employer would fight to have as part of their workforce. We are proud of every single one of them and grateful for the enthusiasm and energy they give to the children and to the charity. Without them, and the support of all the friends, parents, families, schools and other organisations,

our holidays would not be the success they are. Without them there would be no supermarket collections, no sponsored walk, no training and no Camps at all.

Personally I must pay special tribute to the trustees and members of the Operational Committee. Despite their own busy working and family commitments they still manage to give their time to work tirelessly for the charity. Their skill, enthusiasm and support are invaluable.

Special thanks must also be given to Andrew Miles, our Vice Chair, who has largely taken responsibility for our book, film and celebration ball. We are all eternally grateful for his hard work and efforts.

Whilst researching the book or trying to find guests to invite to the ball there was a recurring message that almost every single person that we spoke to told us – these holidays changed my life. We always knew we were doing a good thing but I don't think any of us was truly aware of the lasting impact it has had on so many.

Finally I have added a section below from a page in our book written by the parent of one of our young people, Joel. This clearly shows the impact the Camps have had on both her son and the wider family.

"When my little Joely was invited to take part in his first PHAB Camp holiday my heart dropped. How could I let my baby go away for a whole week when he had never been away from me before? I was adamant he wasn't going. Joel is unable to walk and has a skin condition which needs constant care for him to be able to function. I had no idea who would be taking care of him, no idea what he would be doing, what he would eat, where he would sleep, who would take him to the bathroom, dress him or put him to bed. The list was endless. Then without me knowing my husband filled out the application form, sent it off and Joel was offered a place. I was beside myself!

We had a visit from the volunteers to let us know what would be happening. Although it sounded fantastic I really wasn't convinced it was the right thing my baby should be doing away from his mommy!

How wrong was I???? As we waved goodbye, me in hysterics and Joel with a big smile on his face, he was off into a world that would change his life forever!

A painstaking week later I eagerly awaited his return, but, as the coach pulled in to the carpark my Joely was sobbing like a baby. I was horrified, thinking they must not have looked after him well or that he had simply missed me too much. But no!! It was because he didn't want to come home. He had the most amazing week and met some incredible people who now – after more than 10 years of Camps – we class as family.

I really can't express my gratitude enough to PHAB for being such a big part in Joel's and our family's life. You have made such a big difference to how we see Joel's capabilities. We were not giving him half the credit for what he can achieve when not wrapped in cotton wool by myself! He has the best memories from all the Camps he has been lucky enough to attend. I have so much admiration for all the volunteers who take the time out to give disabled children like Joel a taste of life that they may never experience in the outside world. We thank you from the bottom of our hearts for helping to make our son into the amazing young man he is today."

MAXINE ROSS-WALLIS

Maxine Ross-Wallis
Chair

Independent Examiner's Report to the Trustees of Birmingham PHAB Camps

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31st October 2017, which are set out on pages 9 to 15

Responsibilities and basis of report

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



C T Edwards, FCCA

of

C T Edwards Ltd

26 Darnford Moors,

Lichfield,

Staffordshire

Date: 9th January 2018

Birmingham PHAB Camps

Statement of Financial Activities for the year ended 31st October 2017

		Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior year funds £
<u>Incoming resources</u>					
<u>Donations</u>					
Trust Funds & Charities	Note 3	71,235	9,214	80,449	78,353
Donations	Note 4	19,433	3,330	22,763	17,959
Sponsored Wheel and Walk		2,899		2,899	1,682
Volunteer Sponsorship		2,285		2,285	3,226
Supermarket Collections		442		442	242
Parents & Participants contributions	Note 5	8,851		8,851	7,311
Gift Aid claims		2,226		2,226	1,856
		107,371	12,544	119,915	110,629
Funds raised by volunteers		2,000	4,726	6,726	2,911
Bank Interest		32		32	68
Total		109,403	17,270	126,673	113,608
<u>Resources expended</u>					
<u>Expenditure on raising funds</u>					
Incurred seeking donations		80		80	80
Printing and Stationery		81		81	60
Fundraising costs		64	4,542	4,606	640
		225	4,542	4,767	780
<u>Charitable activities</u>					
	Note 5				
Junior camp		17,425		17,425	17,017
Senior camp		20,340		20,340	18,186
Venture camp		21,746		21,746	21,309
Breakfree 1 camp		14,897		14,897	16,112
Breakfree 2 camp		11,063		11,063	0
Adult Breakaway camp		12,501		12,501	9,931
Freedom camp		9,345		9,345	9,609
50th Anniversary Celebrations	Note 7		13,078	13,078	650
		107,317	13,078	120,395	92,814
<u>Other expenditure</u>					
Training		300		300	250
Equipment		1,181		1,181	36
Insurances		318		318	308
Postage and phone		403		403	456
Bank Charges		60		60	5
Depreciation	Note 6	90		90	90
Governance costs					
Independent Examination fee		400		400	400
Legal Fees		0		0	0
		2,752	0	2,752	1,545
Total		110,294	17,620	127,914	95,139
Net income		(891)	(350)	(1,241)	18,469
Total Funds brought forward		60,265	350	60,615	42,146
Total Funds carried forward		59,374	0	59,374	60,615

Birmingham PHAB Camps

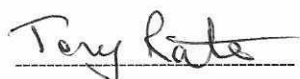
Balance Sheet as at 31st October 2017

		<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u>	<u>Prior year</u> <u>funds</u> £
<u>Fixed Assets</u>					
Tangible Assets	Note 6	0		0	90
<u>Current Assets</u>					
Short term deposits- CAF BANK Ltd		55,710	5,700	61,410	43,879
Cash at bank and on hand		2,076		2,076	11,956
Debtors (Prepayments)		1,998		1,998	5,780
Total Current Assets		59,784	5,700	65,484	61,615
Less Creditors (accruals) falling due within one year		410	5,700	6,110	1,090
Net Current Assets		59,374	0	59,374	60,525
Total assets less current liabilities		59,374	0	59,374	60,615
Total assets		59,374	0	59,374	60,615

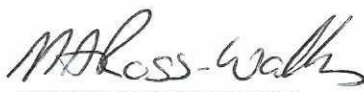
Funds of the Charity

Restricted income funds	Note 7		0	0	350
Unrestricted funds	Note 8	59,374		59,374	60,265
Total Funds		59,374	0	59,374	60,615

Signed by two Trustees



9th January 2018



Notes to the accounts31st October 2017Note 1Basis of preparation**1.1 Basis of accounting**

The accounts have been prepared in accordance with:

- The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

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

1.2 Cash flows

Advantage has been taken of the exemption available in section 7 of FRS102 in not preparing a statement of cash flows.

Note 2Accounting policies**2.1 Income****Recognition of income**

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

the value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

Investment income

This is included in the accounts when receivable

2.2 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Taxation	As a registered Charity the Charity benefits from rates relief and is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

2.3 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £250 They are valued at cost. The depreciation rates and methods used are disclosed in note 6
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Birmingham PHAB Camps

Notes to the Accounts (continued)

31st October 2017

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	
	<u>Funds</u>	<u>Funds</u>		<u>Prior year</u>
	<u>2017</u>			<u>£</u>
	<u>£</u>			
<u>3. Income from Trust Funds & Charities</u>				
<u>Cash Received</u>				
Wadsworth Family Charitable Fund	1,535	8,714	10,249	9,333
The Roger & Douglas Turner Charitable Trust	10,000		10,000	5,000
Gentlemen's Night Out	7,500		7,500	7,500
The Eveson Charitable Trust	7,500		7,500	7,000
George Fentham Birmingham Charity	6,000		6,000	6,000
Grantham Yorke Trust	5,000		5,000	5,000
Birmingham Nursing Charitable Trust	5,000		5,000	5,000
Baron Davenport's Charitable Trust	2,500		2,500	2,500
Lord Austin Trust	2,000		2,000	2,000
Michael Marsh Charitable Trust	2,000		2,000	2,000
The Kelton Charitable Trust	2,000		2,000	2,000
The Grant Foundation	2,000		2,000	245
Birmingham Bodenham Trust	2,000		2,000	0
The Albert Hunt Trust	2,000		2,000	0
The 29th May 1961 Charitable Trust	1,500		1,500	1,500
ALA Green Charitable Trust	1,500		1,500	1,000
The Keith & Joan Mindelsohn Charitable Trust	1,000		1,000	2,000
The Whitegates Charitable Trust	1,000		1,000	1,000
The Dumbreck Charity	1,000		1,000	1,000
The WED Charitable Trust	1,000		1,000	1,000
The Grimmitt Trust	1,000		1,000	1,000
Rotary Club of Birmingham Endowment Trust	1,000		1,000	0
The Harry Payne Fund	1,000		1,000	1,000
Rotary Club of Kings Norton Charitable Trust	750		750	100
Lloyds Bank Foundation		500	500	0
Wragge Lawrence Graham & Co Charitable Trust	500		500	500
Richard Cadbury Charitable Trust	500		500	500
Joseph Hopkins Charitable Trust	500		500	500
Sparkhill Charitable Trust	500		500	0
The J A Gillett Charitable Trust	500		500	0
The Sydney Black Charitable Trust	300		300	300
The Fitton Trust	200		200	300
Sir John Sumners Trust	200		200	200
Charles Brotherton Trust	150		150	150
The Bewley Charitable Trust	100		100	75
The Thousandth Man - Richard Burns Charitable Trust			0	0
Pears Foundation			0	5,000
The Baily Thomas Charitable Fund			0	4,000
Bernard Piggott Charitable Trust			0	1,000
Eric Wilfred Vincent Trust Fund			0	600
The George Henry Collins Charity			0	500
The Aylesford Family Charitable Trust			0	500
The HDH Wills 1965 Charitable Trust			0	500
William A Cadbury Charitable Trust			0	250
The Asda Foundation			0	200
Wesleyan Charity Advisory Committee			0	100
	71,235	9,214	80,449	78,353

Notes to the Accounts (Continued)

31st October 2017

4. Donations

	Unrestricted	Restricted
Service Birmingham Limited	10,000	
On line donations via BT mydonate	2,616	
Misc. and anon	2,146	80
White Stuff Foundation	1,338	
Dove Trust distribution	466	
Hatchford Brook Golf Day	390	
Dr P Greaves	330	
Moseley Round Table and Moseley Ladies circle	325	
D J Kent	250	
P A Redfern	225	
C Spittle	225	
DHL Matched Giving re C Spittle	225	
Sheldon Lions Club	200	
St Peters Church, Hall Green, Birmingham	177	
Lions Club of Acocks Green	150	
Elliot Guy	150	
J & D Potter	120	
L Jenks	100	
Sir Michael Lyons		1,000
Lovebrum		2,000
Phab England		250
	<hr/>	<hr/>
	19,433	3,330

5. Expenditure on Camps

	<u>No of Participants</u>			<u>Parental</u>	<u>Net</u>
	<u>Children</u>	<u>Volunteers</u>	<u>Cost</u>	<u>Contribution</u>	<u>Cost</u>
Junior	20	16	17,425	(1,250)	16,175
Senior	24	18	20,340	(1,590)	18,750
Venture	20	14	21,746	(1,001)	20,745
Breakfree 1	11	17	14,897	(920)	13,977
Breakfree 2	10	15	11,063	(1,388)	9,675
Adult Breakaway	11	14	12,501	(2,012)	10,489
Freedom	10	15	9,345	(690)	8,655
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	106	109	107,317	(8,851)	98,466

Notes to the Accounts (Continued)

31st October 2017

6. Fixed Assets

Cost

At the beginning of the year

Additions

At end of year

Depreciation

Basis

Rate

At the beginning of the year

Depreciation

At end of year

Net book value at the beginning of the year

Net book value at the end of the year

**Fixtures,
fittings and
equipment**

7,327

0

7,327

SL

25%

7,237

90

7,327

90

0

7. Restricted Fund - 50th Anniversary Celebrations Fund

Various donations were received to fund the 50th Anniversary celebrations

Expenditure:

Professionally made film (including £5,700 in creditors)

History of Phab booklets

11,400

1,678

13,078

In addition we held a 50th Anniversary ball in September 2017 which made a loss of £466 funded by anniversary donations received this year and last year. However on the night fundraising events raised £1,006.

8. Reserves Policy

The reserves of the charity are held in the accumulated fund. The Board's policy is to progressively increase reserves to six months unrestricted expenditure. The Trustees consider six months to be an appropriate period for outstanding liabilities to be met and ensure orderly winding down of the charity if necessary.

Where Reserves are held

The majority of reserves are held in interest bearing accounts with CAF Bank Ltd.

9. Transactions with Trustees and Related Parties

No trustees have been paid any remuneration or received any other benefits from an employment with the charity

During the year 4 Trustees were reimbursed out of pocket expenses totalling £940 (2016 £504)

During the year there were no related party transactions. (2016: None)