



2018

REPORT AND ACCOUNTS

# **REPORT OF THE TRUSTEES OF BIRMINGHAM PHAB CAMPS**

**YEAR ENDING 31<sup>ST</sup> OCTOBER 2018**

## ***LEGAL AND ADMINISTRATIVE INFORMATION***

<b>Working Name</b>	Birmingham PHAB Camps
<b>Constitution</b>	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.
<b>Objects</b>	To provide holidays aimed at creating inclusion for 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

Miss Jen Hardy – Secretary Appointed 9th January 2018

Miss Vicky Ryan – Trustee

Mr Grant McCaig – Trustee

Miss Kirsty Hayward – Resigned 18th June 2018

### **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, Pastoral 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](http://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 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.

### ***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 £114,676 (2017: £126,673) against expenditure of £118,150 (2017: £127,914) leading to a decrease in total funds of £3,474.

Accumulated funds as of 31st October 2018 amounted to £55,900 (2017: £59,374).

2018 was a quieter year following our 50<sup>th</sup> celebrations last year. We benefitted from the 50<sup>th</sup> as some of the Charitable Trusts unexpectedly increased their unrestricted donations increasing our total by £13,513. This now represents 74% of our total income and we must look to other sources of income to attempt to reduce this dependency on Trust income.

This increase in income enabled us to run 7 camps again with only 2 fewer children attending.

Both accommodation and transport cost increased this year.

At the end of 2018 we believe we have no more than 45% of our next years budgeted expenditure in reserve.

### ***Risk Review***

The Trustees have a continuous process of risk assessment and maintains a risk register. Risk 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***

- 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 15th January 2019 and signed on their behalf by



Maxine Ross-Wallis  
Chair



Tony Rate  
Treasurer

## 2018 HOLIDAYS

During 2018 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 28 <sup>th</sup> July – 4 <sup>th</sup> August	Bekki Novak & Jen Hardy	8-10	10	10	17	Wingate Centre
SENIOR 18 <sup>th</sup> – 25 <sup>th</sup> August	Laura Dean & Clare Somerton	11-13	12	12	19	Wingate Centre
VENTURE 11 <sup>th</sup> – 18 <sup>th</sup> August	Tim Mortimer & Emily Capper	14-16	10	10	14	Bendrigg Lodge
BREAKFREE 1 4 <sup>th</sup> – 11 <sup>th</sup> August	Avneet Johal & Phoebe Cassidy	8-18	11	0	18	Wingate Centre
BREAKFREE 2 11 <sup>th</sup> – 18 <sup>th</sup> August	Mark Mearns & Kirsty Burn	8-18	12	0	18	Wingate Centre
FREEDOM 2 <sup>nd</sup> April – 7 <sup>th</sup> April	Paul Morcom & Andy Hopkins	18-25	7	0	10*	Hindleap Warren
ADULT BREAKAWAY 2 <sup>nd</sup> April – 7 <sup>th</sup> April	Maxine Ross- Wallis & Chris Buckley	18-25	10	0	15*	Calvert Trust
		Total	72	32	111	=215

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

With the exception of the Venture, Freedom and Adult Breakaway Camps, all others again visited 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. Freedom Camp this year chose to use a more activity-based site for this older age group holiday.

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 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.

### CAMP REPORTS

This year's Freedom Camp ran for five days in the Easter Holidays and took 6 young adults with complex needs to the beautiful Sussex activity centre of Hindleap Warren. The young people took part in adventurous activities such as Zip Wire, Speed Boating, Swimming, Archery and Canoeing. Inclusion and mixing with peers was a big focus for our camp this year, and so we increased the amount of free 'social time' at the centre, which was mostly enjoyed roaming the woods and playing in the sensory room. Young people enjoyed an afternoon of messy, sensory games – coating themselves and most of the room in all colours and textures of slime, jelly and gooey spaghetti. Whilst there was so much to see and do on site, we also ventured out for a day trip to a local zoo. This included such highlights as cuddling a goat and refusing to leave it for almost an hour, exploring every soft toy in the gift shop and seeing if our newly bought soft toy can swim with penguins (turns out it can, we moved on swiftly so for all we know it's still in there!). Some very kind centre staff volunteered their time after hours to drive us to a local Harvester for a very social meal out together. We all dressed up for our final night disco and enjoyed dancing together with glow in the dark face paint and glow-sticks. A huge thanks to all the staff at Hindleap Warren, PHAB volunteers, fundraisers and donors who made this camp possible!

The Beast From The East tried its hardest to spoil our Adult Breakaway holiday in the north. But snow, hurricane gales and driving rain wasn't going to dampen our enthusiasm! From start to finish the holiday was packed with fun and enthusiasm. Our young adults took part in all the tried and tested activities like abseiling and the wheelchair ropes course. Some of the more adventurous tried out the new high ropes course and amazed us all with their confidence and skill. Swimming is always popular and feels more like a pool party than a swimming session with the young people enjoying the sensory music and light show. Between the snow we also had some lovely sunshine and managed a fantastic day canoeing on Bassenthwaite lake where everyone was trying their hardest to make sure that nobody got out of the boat at the end without been soaked right through to their underwear! Cycling was also a very popular activity as everyone is able to try out some sort of bike from low to the ground cart type bikes, to wheelchair bikes you can ride while staying seated in your wheelchair, through to three wheeled trikes and four seated tandems. It was such fun. By far our favourite day was a visit to a nearby Escape Rooms. We travelled the last leg of the journey by steam train, really just included to please Joseph! After a lunch of hot chocolate or tea and cake at the tea rooms we were then split into groups and entered the individual escape rooms. Here we were given a series of complicated clues to solve with the aim of making our escape within our given time. The staff were watching on a monitor and were able to provide help when needed but everyone threw themselves into the challenge. Not many teams actually managed to escape within the time limit, but it was such an inclusive activity, and everyone could help to try and solve the clues together. On the Friday evening we all drove to the nearby town of Kendal where we went to a beautiful pizza restaurant for a meal. The atmosphere was electric, and it would have been very hard for an outsider to be able to distinguish the disabled participants from the volunteers. It just looked like one big group of friends having a wonderful time together and that is truly what we strive to achieve on this camp. Our last night party this year was a Toga Party which saw most of us draped in a variety of bed sheets and laurel wreathes for the disco. What an end to a fantastic holiday for all.

This year the Venture Camp chose to do Time Travel as our theme as there would be lots of different time periods and lots of different activities. This took a lot of planning, but we managed to successfully incorporate each theme well! All the children got stuck in with the activities – especially during our ancient Greek night when even the volunteers got competitive during the challenges! One of the highlights of our week was a visit to The Escape Room. We decided to split the kids into groups and let the young people go into the escape rooms by themselves whilst the volunteers watched them on the monitors. This in itself turned out to be the best idea we have had – not only because it encouraged them to work together and have more independence but also because it was funny for us to listen to their reactions - almost like a 'big brother' set up! After previous clashes between a few groups of kids on camp it was heartwarming to see the kids helping one another and ensuring there was a great mix of abilities in each group going into the escape rooms. Our second day out was a trip to Morecambe Bay. We planned to go bowling and to spend the day on the beach and in the arcades but, typically, the weather was awful. Thankfully, true to form, the volunteers made it a fun packed day despite the rain – encouraging all the kids to get stuck in! We had Laura win the Jackpot on a game in the arcade winning over 1000 tickets! Bowling was amazing too with every one's competitive streak returning once more! We even managed to get the 'cool' kids on camp to go into the sea and enjoyed some seaside fish and chips! Any problems we had during the week had vanished by the end and again we were reminded why we do these wonderful holidays in the first place! With lots of smiles and everyone dancing and interacting with one another on the final party – it was reassuring to see that the kids had enjoyed their week and made great friendships with each other.

After incredible feedback from our trip to Chester Zoo last year we decided that this year Junior Camp would have a Jungle Theme. From animal themed bus games to creating our own group mascots, we tried to incorporate our theme right throughout the week. We also decided we would try some new activities including going to our very own private soft play and outdoor play area, meaning we could play all manner of animal themed games and run wild! Another thing we tried this year was a visit from Zoo Labs. They brought all manner of Jungle animals in for us to learn about. Some of the braver amongst us even had a try of holding them. Our days out this year were bigger and wilder than ever. They included a guided tour around Knowsley Safari Park, a day of thrilling rides at Gulliver's World and everyone's favourite treat, the Ice Cream Farm. There was of course the old favourites such as swimming, baking and using the Wingate Gymnastics facilities. Sandwiched in the middle of our week was the famous PHAB paint fight, which culminates in a crazy water fight with water balloons, water pistols and of course, Chunks throwing buckets of water over EVERYONE! Finally, after a week of fun with our 20 Jungle Explorers it was nearly time to say good-bye but not before thanking each young person for their contribution towards the week.

From “most helpful” to “best jokes” each young person brought something unique and important to the week. Our volunteer team were also superb this year, getting to know each young person’s likes and interests, supporting them with everything from personal care to facing their fears and getting on the big rides at Gulliver’s World. Junior 2018 was a whirlwind of fun, excitement and friendship—here’s to 2019!

Breakfree 1 this year was packed full of fun activities both on and off site. Onsite the children enjoyed outside games, the bouncy castle, the gym and a craft session to make animal masks and outfits where, by lunchtime, there was glitter everywhere! Also Zoolab came to visit and bought some animals which was cool. We also made use of the sensory room, took part in a pamper session, had bedtime stories and wrote postcards home. Everyone enjoyed movie night and tucked in to takeaway pizza or Chinese. Offsite activities included the ice cream farm and there were so many different activities to try out. There was a huge outdoor play area with a bubble blower and loads of animals to see. There was a big trampoline and a race track that the children loved. We spent a lot of time in the indoor play area and then ate loads of ice cream – there were so many flavours to choose from! We went swimming too. The swimming baths were easily accessible and had a whirlpool, slide and jacuzzi area. Once we had dried up we headed over to Trentham Gardens. We all went on the boat as a group to the other end of the park and went on the train which everyone loved. We had a long drive to Exotic Zoo on Tuesday where we spent the morning visiting different animals’ houses and stroking and petting them. The staff were so nice and let us meet so many of the animals, bearded dragons, snakes, penguins, meerkats and even monkeys. We then had a private experience where we met a few of the animals up close and even held them. Another highlight of our week was Ice Skating and everyone got on the ice and we had races across the rink. We also visited Gulliver’s Theme Park where we went on loads of fun rides. Finally, our last day out was at The Children’s Adventure Farm Trust where we saw some more animals including Alpacas and rabbits. We spent the afternoon in the play area and had a picnic there too. Our last night party was an animal themed party which was so much fun. We played musical chairs and pass the parcel as well as having a disco with our favourite animal themed songs. We all had a great week with amazing volunteers and a lovely group of children.

Breakfree 2 also headed to the Wingate Centre. We chose to spend more time at the centre than the other Breakfree holiday. We began with a treasure hunt where we had to find hidden pieces of a puzzle all around the centre. We searched high and low; upstairs and down; in the garden and in the sensory room. Once the puzzle was complete we had a superhero badge and superhero bubbles for our treasure! We made superhero costumes for our party each making superhero capes, masks and shields whilst watching an Avengers movie for inspiration. We played archery which was so much fun. Visits out included Blue Planet Aquarium. It was amazing, we saw all sorts of fish, big sharks - and the brave divers feeding them too! We all went through a big tunnel where it felt like we were under the sea. The sting rays and sharks swam right over our heads. We then went bowling which we all loved and some of us were really good at getting strikes! Afterwards, those more daring headed into Laser Quest; the red team vs. the green team. The green team won because the red team couldn’t even work out how to energize their lasers! But it’s not about winning, it’s about taking part! Another day we headed to Wrexham to Techniquet - a science museum with hands on experiments, a mirror maze and a dark room. We had group task to help build a bridge with limited resources like paper, lollipop sticks and sticky tape. We made the most of the centre’s gym for soft play, ball pit and the trampoline to begin with and we welcomed the African drummers for a fantastic drumming session. Who knew we had so much rhythm?! We played lots of different songs and dressed up in great costumes before doing a parade around the centre making as much noise as we could! Our favourite day was the trip to Blackpool! We arrived with a bit of time to look around the arcades before we all headed to the circus in Blackpool Tower. The circus was amazing. Some people went on the beach, others the pier, but nearly everyone bought some rock to take home with them as presents! Our final night saw us wearing our fancy costumes for our Superhero party. A lady came to do face painting for those who wanted it and for those who preferred not to, she also painted awesome designs on arms! She also made balloon models in all sorts of funny shapes! We finished off with our PHAB awards ceremony. There were lots of awards for things that had happened during the week. We can’t wait until next year!

## **CHAIR'S COMMENTS**

Once again I must offer sincere thanks to all the Charitable Trusts and organisations who offer us financial support. It is because of their generosity that we are able to continue to run the Camps and offer so many life changing holidays to so many children and young people each year.

Special thanks to our Founder, Simon Wadsworth, for his continuing financial support that makes such a difference to so many.

Thank you to all those who donate so generously. Whether it is money raised by a child doing a sponsored silence at school or by competing in a marathon, or from a donation in lieu of sending Christmas cards or the proceeds of a sponsored bungy jump, we are immensely grateful for every single donation we receive and recognise the hard work and dedication taken to raise these much needed funds.

Thanks must also go to all the friends, parents, families, schools and other organisations who continue to support us in making the camps the success they are.

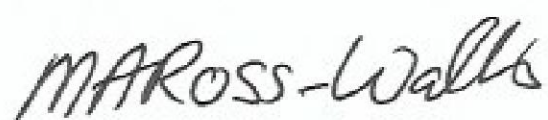
We were fortunate in recruiting a team of exceptional volunteers again this year. There would be no Birmingham PHAB Camps if it weren't for the dedicated and committed volunteers who give so much of themselves in caring for our children.

Members of the Management Committee and our Trustees also deserve praise and thanks for their dedication to the charity. Each individual brings with them a variety of strengths and a wealth of knowledge. This gives us a broad base of skill and experience, thus enabling us to develop our work and to go from strength to strength.

2018 was the year that Venture Camp said their emotional goodbyes to two of its longstanding participants, Jodie and her Cousin, Adele. After the holiday we received the following messages from them both which help to show the impact the holidays have on our young people:

"I can't believe I've been part of this life-changing charity for 10 years. PHAB has helped me so much emotionally and physically throughout the years and has given me many amazing opportunities which I will forever be thankful for. It's been such a blessing to be a part of it for so long. Thank you."

"Six fantastic years as a PHAB child are now over and I'm extremely excited for my future with this wonderful charity and to become a volunteer next year. Thank you for having me back for one last time!"



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 2018, 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: 15th January 2019

## Statement of Financial Activities for the year ended 31st October 2018

		Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior year funds £
<b>Incoming resources</b>					
<b>Donations</b>					
Trust Funds & Charities	Note 3	84,948		84,948	80,449
Donations	Note 4	11,024		11,024	22,763
Sponsored Wheel and Walk		2,581		2,581	2,899
Volunteer Sponsorship		1,965		1,965	2,285
Supermarket Collections		1,173		1,173	442
Parents & Participants contributions	Note 5	6,673		6,673	8,851
Gift Aid claims		5,957		5,957	2,226
		114,321	0	114,321	119,915
Funds raised by volunteers		325		325	6,726
Bank Interest		30		30	32
<b>Total</b>		<b>114,676</b>	<b>0</b>	<b>114,676</b>	<b>126,673</b>
<b>Resources expended</b>					
<b>Expenditure on raising funds</b>					
Incurred seeking donations		84		84	80
Printing and Stationery		236		236	81
Fundraising costs		65		65	4,606
		385	0	385	4,767
<b>Charitable activities</b>					
	Note 5				
Junior camp		18,891		18,891	17,425
Senior camp		21,613		21,613	20,340
Venture camp		22,363		22,363	21,746
Breakfree 1 camp		16,727		16,727	14,897
Breakfree 2 camp		15,865		15,865	11,063
Adult Breakaway camp		12,228		12,228	12,501
Freedom camp		8,236		8,236	9,345
50th Anniversary Celebrations	Note 7			0	13,078
		115,923	0	115,923	120,395
<b>Other expenditure</b>					
Training		508		508	300
Equipment		115		115	1,181
Insurances		324		324	318
Postage and phone		435		435	403
Bank Charges		60		60	60
Depreciation	Note 6	0		0	90
Governance costs					
Independent Examination fee		400		400	400
		1,842	0	1,842	2,752
<b>Total</b>		<b>118,150</b>	<b>0</b>	<b>118,150</b>	<b>127,914</b>
<b>Net expenditure</b>		<b>(3,474)</b>	<b>0</b>	<b>(3,474)</b>	<b>(1,241)</b>
Total Funds brought forward		59,374	0	59,374	60,615
Total Funds carried forward		55,900	0	55,900	59,374

Birmingham PHAB Camps

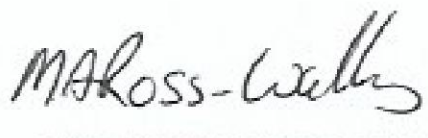
Balance Sheet as at 31st October 2018

		<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u>	<u>Prior year</u> <u>funds</u> £
<b><u>Fixed Assets</u></b>					
Tangible Assets	Note 6	0		0	0
<b><u>Current Assets</u></b>					
Short term deposits- CAF BANK Ltd		53,940		53,940	61,410
Cash at bank and on hand		3,314		3,314	2,076
Debtors ( Prepayments)		3,539		3,539	1,998
<b>Total Current Assets</b>		60,793	-	60,793	65,484
Less Creditors (accruals) falling due within one year		4,893		4,893	6,110
<b>Net Current Assets</b>		55,900	0	55,900	59,374
<b>Total assets less current liabilities</b>		55,900	0	55,900	59,374
<b>Total assets</b>		55,900	0	55,900	59,374

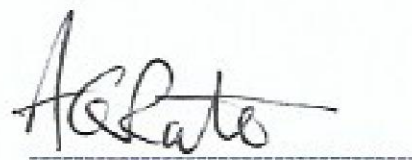
**Funds of the Charity**

Restricted income funds	Note 7	0	0	0	0
Unrestricted funds	Note 8	55,900		55,900	59,374
<b>Total Funds</b>		55,900	0	55,900	59,374

**Signed by two Trustees**



15th January 2019



Notes to the accounts31st October 2018Note 1 Basis 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 2 Accounting policies**2.1 Income**

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

- of income**
- 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**

<b>Liability recognition</b>	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.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	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
<b>Taxation</b>	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**

<b>Tangible fixed assets for use by charity</b>	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
<b>Debtors</b>	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.

## Notes to the Accounts (continued)

	31st October 2018		
	Unrestricted	Restricted	
	Funds	Funds	Total
	2018		Prior year
	£		£
<b>3. Income from Trust Funds &amp; Charities</b>			
<b>Cash Received</b>			
Wadsworth Family Charitable Fund	10,073		10,073
We are all making a difference Charitable Trust (previously known as the Gentlemens Night out)	10,000		7,500
The Eveson Charitable Trust	7,500		7,500
The Roger & Douglas Turner Charitable Trust	7,000		10,000
George Fentham Birmingham Charity	5,000		6,000
Birmingham Nursing Charitable Trust	5,000		5,000
Wesleyan Foundation	5,000		0
Lord Austin Trust	4,000		2,000
Michael Marsh Charitable Trust	3,000		2,000
Baron Davenport's Charitable Trust	2,500		2,500
The Kelton Charitable Trust	2,500		2,000
The Grant Foundation	2,000		2,000
The Albert Hunt Trust	2,000		2,000
ALA Green Charitable Trust	2,000		1,500
The Whitegates Charitable Trust	2,000		1,000
The Grimmitt Trust	2,000		1,000
Greggs Foundation (West)	2,000		2,000
The Keith & Joan Mindelsohn Charitable Trust	1,500		1,000
The 29th May 1961 Charitable Trust	1,500		1,500
The George Henry Collins Charity	1,000		0
The Sheldon Trust	1,000		1,000
The Dumbreck Charity	1,000		1,000
Sparkhill Charitable Trust	700		500
Eric Wilfred Vincent Trust Fund	600		0
Rotary Club of Birmingham Endowment Trust	500		1,000
Gowling WLG (UK) Charitable Trust	500		500
The J A Gillett Charitable Trust	500		500
Joseph Hopkins Charitable Trust	500		500
Richard Cadbury Charitable Trust	400		500
The Sydney Black Charitable Trust	300		300
William A Cadbury Charitable Trust	250		0
The Fitton Trust	200		200
Sir John Sumners Trust	200		200
The Thousandth Man - Richard Burns Charitable Trust	200		0
The Asda Foundation	200		0
Charles Brotherton Trust	150		150
STG Rotary Charitable Trust	100		0
The Bewley Charitable Trust	75		100
Lloyds Bank Foundation			0
Grantham Yorke Trust			0
Birmingham Bodenham Trust			0
The WED Charitable Trust			0
The Harry Payne Fund			0
Rotary Club of Kings Norton Charitable Trust			0
	84,948	0	84,948
			80,449

Notes to the Accounts (Continued)31st October 20184. Donations

	Unrestricted	Restricted
On line donations via BT mydonate	2,695	
Misc. and anon	2,048	
In memory of Nicki Abel (plus £244.88 included in Gift Aid)	1,966	
White Stuff Foundation	1,596	
Dove Trust distribution	392	
Mrs B Morton	225	
Barry Wedgbury	250	
Rev'd Helen Clitheroe	250	
C J Goodier	250	
Wider Plan Limited	250	
Dr P Greaves	210	
D J Kent	200	
C Spittle	200	
Waitrose Hall Green	200	
L Jenks	195	
St Peters Church, Hall Green, Birmingham	151	
C Douglas	120	
D Evans	120	
J & D Potter	120	
	<hr/>	<hr/>
	11,437	0

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	17	18,891	(900)	17,991
Senior	24	19	21,613	(855)	20,758
Venture	20	14	22,363	(1,410)	20,953
Breakfree 1	11	18	16,727	(978)	15,749
Breakfree 2	12	18	15,865	(735)	15,130
Adult Breakaway	10	15	12,228	(1,450)	10,778
Freedom	7	10	8,236	(345)	7,891
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	104	111	115,923	(6,673)	109,250

Notes to the Accounts (Continued)

31st October 2018

6. Fixed Assets

Fixtures,  
fittings and  
equipment

Cost

At the beginning of the year

7,327

Additions

0

At end of year

7,327

Depreciation

Basis  
Rate

SL

25%

At the beginning of the year

7,327

Depreciation

At end of year

7,327

Net book value at the beginning of the year

0

Net book value at the end of the year

0

7. Restricted Fund - 50th Anniversary Celebrations Fund

No further transactions took place this year

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 there were no related party transactions. (2017: None)