

REGISTERED COMPANY NUMBER: 02722773 (England and Wales)  
REGISTERED CHARITY NUMBER: 1012711

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021  
FOR  
BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS

Cresswells  
12 Market Street  
Hebden Bridge  
West Yorkshire  
HX7 6AD

BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS

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FOR THE YEAR ENDED 30 SEPTEMBER 2021

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# BRIGHOUSE SCHOOL'S OUT SCHEME FOR PARENTS & EMPLOYERS

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

To provide the necessary facilities for the daily care, recreation and education of children during out of school hours and holiday.

To advance the education and training of persons providing such care, education and recreational facilities.

### FINANCIAL REVIEW

#### Reserves policy

The trustees have considered, in line with Charity Commission guidelines, what their reserve requirements are and have set a policy which reflects their wish to maintain their activities.

The total capital and reserves at 30 September 2019 £32,801 (2018 - £24,636)

The trustees consider the above resources to be sufficient to support and maintain the charity's programme of services.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

02722773 (England and Wales)

#### Registered Charity number

1012711

#### Registered office

SOS Portacabin

Daisy Road

Brighouse

HD6 3SX

#### Trustees

L C Coverley Director

L M Jones Director

K L Horan Director

S M Wylie Project manager

#### Company Secretary

#### Independent Examiner

Cresswells

12 Market Street

Hebden Bridge

West Yorkshire

HX7 6AD

BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 31 August 2022 and signed on its behalf by:

L C Coverley - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS

Independent examiner's report to the trustees of Brighouse School's Out Scheme for Parents & Employers ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

J Dakin  
ICAEW  
Cresswells  
12 Market Street  
Hebden Bridge  
West Yorkshire  
HX7 6AD

Date: .....

BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Fees		<u>78,879</u>	<u>74,697</u>
EXPENDITURE ON			
Charitable activities			
Total activities costs		<u>87,211</u>	<u>77,482</u>
NET INCOME/(EXPENDITURE)		(8,332)	(2,785)
RECONCILIATION OF FUNDS			
Total funds brought forward		30,016	32,801
TOTAL FUNDS CARRIED FORWARD		<u><u>21,684</u></u>	<u><u>30,016</u></u>

The notes form part of these financial statements

BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS

BALANCE SHEET  
30 SEPTEMBER 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	1,123	1,249
CURRENT ASSETS			
Debtors	8	2,724	3,006
Cash at bank and in hand		19,415	32,632
		<u>22,139</u>	<u>35,638</u>
CREDITORS			
Amounts falling due within one year	9	(1,578)	(6,871)
		<u>20,561</u>	<u>28,767</u>
NET CURRENT ASSETS			
		<u>20,561</u>	<u>28,767</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		21,684	30,016
		<u>21,684</u>	<u>30,016</u>
NET ASSETS		<u>21,684</u>	<u>30,016</u>
FUNDS	10		
Unrestricted funds		21,684	30,016
		<u>21,684</u>	<u>30,016</u>
TOTAL FUNDS		<u>21,684</u>	<u>30,016</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS

BALANCE SHEET - continued  
30 SEPTEMBER 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 August 2022 and were signed on its behalf by:

S M Wylie - Trustee



BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in Sterling which is the functional currency of the company and 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.

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.

Fixtures and fittings	- 10% on reducing balance
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Taxation

The charity is exempt from corporation 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.

BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>126</u>	<u>138</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

4. STAFF COSTS

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

	2021	2020
Child care staff	<u>5</u>	<u>5</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Fees	<u>74,697</u>
EXPENDITURE ON	
Charitable activities	
Total activities costs	<u>77,482</u>
NET INCOME/(EXPENDITURE)	(2,785)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>32,801</u>
TOTAL FUNDS CARRIED FORWARD	<u>30,016</u>

BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

6. DONATED SERVICES AND FACILITIES

During the year Cresswells Chartered accountants, donated their services at a value of £1,500. These fees are not shown in these accounts.

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2020 and 30 September 2021	<u>11,814</u>
DEPRECIATION	
At 1 October 2020	10,565
Charge for year	<u>126</u>
At 30 September 2021	<u>10,691</u>
NET BOOK VALUE	
At 30 September 2021	<u>1,123</u>
At 30 September 2020	<u>1,249</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	<u>2,724</u>	<u>3,006</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1,219	4,841
Social security and other taxes	<u>359</u>	<u>2,030</u>
	<u>1,578</u>	<u>6,871</u>

10. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	30,016	(8,332)	21,684
	<u>30,016</u>	<u>(8,332)</u>	<u>21,684</u>
TOTAL FUNDS	<u>30,016</u>	<u>(8,332)</u>	<u>21,684</u>

BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,879	(87,211)	(8,332)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>78,879</u>	<u>(87,211)</u>	<u>(8,332)</u>

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	32,801	(2,785)	30,016
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>32,801</u>	<u>(2,785)</u>	<u>30,016</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,697	(77,482)	(2,785)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,697</u>	<u>(77,482)</u>	<u>(2,785)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	32,801	(11,117)	21,684
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>32,801</u>	<u>(11,117)</u>	<u>21,684</u>

BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,576	(164,693)	(11,117)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>153,576</u>	<u>(164,693)</u>	<u>(11,117)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
Charitable activities		
Fees	<u>78,879</u>	<u>74,697</u>
Total incoming resources	78,879	74,697
<b>EXPENDITURE</b>		
Charitable activities		
Wages	69,153	63,371
Provision of childcare	8,545	3,641
Fixtures and fittings	126	138
Interest on PAYE	<u>135</u>	<u>-</u>
	77,959	67,150
Support costs		
Management		
Rates and water	37	116
Insurance	2,317	2,179
Light and heat	252	252
Repairs and maintenance	1,679	4,697
Office Expenses	<u>1,214</u>	<u>1,542</u>
	5,499	8,786
Finance		
Bank charges	238	189
Other		
Sundries	<u>3,515</u>	<u>1,357</u>
Total resources expended	<u>87,211</u>	<u>77,482</u>
Net expenditure	<u><u>(8,332)</u></u>	<u><u>(2,785)</u></u>

This page does not form part of the statutory financial statements