

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 2022
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 2022**

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BRIGHOUSE SCHOOL'S OUT SCHEME FOR PARENTS & EMPLOYERS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

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 2022. 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 2022 £33,103 (2021 - £21,684)

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 (resigned 11.10.2022)
L M Jones Director (resigned 11.10.2022)
K L Horan Director (resigned 11.10.2022)
S M Wylie Project manager
K Manuel (appointed 11.10.2022)
S Edwards (appointed 11.10.2022)
S Edwards (appointed 11.10.2022)
R Edwards (appointed 11.10.2022)
S E Bower (appointed 11.10.2022)

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 2022**

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 May 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'K Manuel', written in a cursive style.

K Manuel - 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 2022.

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

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 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1	-
Charitable activities			
Fees		98,354	78,879
Total		<u>98,355</u>	<u>78,879</u>
EXPENDITURE ON			
Charitable activities			
Total activities costs		86,936	87,211
NET INCOME/(EXPENDITURE)		11,419	(8,332)
RECONCILIATION OF FUNDS			
Total funds brought forward		21,684	30,016
TOTAL FUNDS CARRIED FORWARD		<u><u>33,103</u></u>	<u><u>21,684</u></u>

The notes form part of these financial statements

**BRIGHOUSE SCHOOL'S OUT SCHEME FOR
PARENTS & EMPLOYERS**

**BALANCE SHEET
30 SEPTEMBER 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	7	1,011	1,123
CURRENT ASSETS			
Debtors	8	1,592	2,724
Cash at bank and in hand		31,450	19,415
		<u>33,042</u>	<u>22,139</u>
CREDITORS			
Amounts falling due within one year	9	(950)	(1,578)
NET CURRENT ASSETS		<u>32,092</u>	<u>20,561</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		33,103	21,684
NET ASSETS		<u>33,103</u>	<u>21,684</u>
FUNDS	10		
Unrestricted funds		33,103	21,684
TOTAL FUNDS		<u>33,103</u>	<u>21,684</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 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.

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 May 2023 and were signed on its behalf by:



S M Wylie - Trustee

The notes form part of these financial statements

**BRIGHOUSE SCHOOL'S OUT SCHEME FOR
PARENTS & EMPLOYERS**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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

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.

2. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	112	126

**BRIGHOUSE SCHOOL'S OUT SCHEME FOR
PARENTS & EMPLOYERS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

4. STAFF COSTS

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

	2022	2021
Child care staff	5	5

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	78,879
EXPENDITURE ON Charitable activities	
Total activities costs	87,211
NET INCOME/(EXPENDITURE)	(8,332)
RECONCILIATION OF FUNDS	
Total funds brought forward	30,016
TOTAL FUNDS CARRIED FORWARD	21,684

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.

**BRIGHOUSE SCHOOL'S OUT SCHEME FOR
PARENTS & EMPLOYERS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2021 and 30 September 2022	11,814
DEPRECIATION	
At 1 October 2021	10,691
Charge for year	112
At 30 September 2022	10,803
NET BOOK VALUE	
At 30 September 2022	1,011
At 30 September 2021	1,123

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	-	2,724
Social security and other tax	1,331	-
Prepayments and accrued income	261	-
	<u>1,592</u>	<u>2,724</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	950	1,219
Social security and other taxes	-	359
	<u>950</u>	<u>1,578</u>

10. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	21,684	11,419	33,103
TOTAL FUNDS	<u>21,684</u>	<u>11,419</u>	<u>33,103</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,355	(86,936)	11,419
TOTAL FUNDS	<u>98,355</u>	<u>(86,936)</u>	<u>11,419</u>

**BRIGHOUSE SCHOOL'S OUT SCHEME FOR
PARENTS & EMPLOYERS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

10. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	<u>30,016</u>	<u>(8,332)</u>	<u>21,684</u>

Comparative 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)
TOTAL FUNDS	<u>78,879</u>	<u>(87,211)</u>	<u>(8,332)</u>

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

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	30,016	3,087	33,103
TOTAL FUNDS	<u>30,016</u>	<u>3,087</u>	<u>33,103</u>

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	177,234	(174,147)	3,087
TOTAL FUNDS	<u>177,234</u>	<u>(174,147)</u>	<u>3,087</u>

**BRIGHOUSE SCHOOL'S OUT SCHEME FOR
PARENTS & EMPLOYERS**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

**BRIGHOUSE SCHOOL'S OUT SCHEME FOR
PARENTS & EMPLOYERS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	1	-
Charitable activities		
Fees	98,354	78,879
Total incoming resources	98,355	78,879
EXPENDITURE		
Charitable activities		
Wages	70,083	69,153
Provision of childcare	6,703	8,545
Fixtures and fittings	112	126
Interest on PAYE	-	135
	76,898	77,959
Support costs		
Management		
Rates and water	158	37
Insurance	2,117	2,317
Light and heat	252	252
Repairs and maintenance	1,322	1,679
Office Expenses	1,379	1,214
	5,228	5,499
Finance		
Bank charges	202	238
Other		
Sundries	4,608	3,515
Total resources expended	86,936	87,211
Net income/(expenditure)	11,419	(8,332)

This page does not form part of the statutory financial statements