

SOUTH CAVE KIDS CLUB

England & Wales · Charity number 1052384

Details

Other names SKIDS

Status Registered

Legal form Other

Registered 1996-01-27

Register [View on the Charity Commission register](#)

Contact

Address 3 Redcliff Road
Melton
North Ferriby
HU14 3RS

Phone 01430424858

Email southcavekids@gmail.com

Activities

Objects: A) TO PROVIDE THE NECESSARY CARE RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS AND SCHOOL HOLIDAYS. B) TO ADVANCE THE EDUCATION AND TRAINING OF THE PERSONS IN THE PROVISION OF SUCH CARE EDUCATION AND RECREATIONAL FACILITIES.

Activities: PROVIDING BEFORE AND AFTER SCHOOL CARE AND CARE DURING SCHOOL HOLIDAYS, ENABLING PARENTS TO TAKE PAID EMPLOYMENT

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Amateur Sport
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE SOUTH CAVE AND SURROUNDING AREA
- East Riding Of Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£191,191	£187,389	-	-
2024-08-31	£167,168	£169,208	-	-
2023-08-31	£133,444	£146,266	-	-
2022-08-31	£146,735	£153,933	-	-
2021-08-31	£151,263	£159,069	-	-
2020-08-31	£143,264	£157,240	-	-

Trustees

Name	Role	Appointed
Simon Langton	Chair	2014-03-11
WILLIAM PEERS		2013-01-06

SOUTH CAVE KIDS CLUB

England & Wales - Charity number 1052384

Accounts

Charity registration number 1052384 (England and Wales)

SOUTH CAVE KIDS CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

SOUTH CAVE KIDS CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Langton
W Peers

Charity registration

England and Wales

1052384

Principal address

South Cave C E Primary School
Church Street
South Cave
East Yorkshire
HU15 2EP

Independent examiner

Trevor Mark Rackham
Rackham's Accountants Limited
3 Melton Enterprise Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

Accountants

Rackhams Accountants Limited
3 Melton Enterprise Park
Redcliff Road
Melton
East Yorkshire
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SOUTH CAVE KIDS CLUB

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SOUTH CAVE KIDS CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's principle activity continues to be that of providing the necessary facilities for the daily care, recreation and education of childcare during out of school hours and holidays; the charity has been mindful of the Public Benefit requirements as set out by the Charities Commission when setting their objectives.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The club continued to provide their out of school hours childcare facility to enable parents to take up paid employment, both in term time and school holidays.

Financial review

It is the policy of the charity to:

- a. maintain liquid unrestricted funds, which are free reserves of the society, at a level sufficient to cover the costs for a period of at least three months.
- b. maintain additional reserves, which are free or restricted reserves of the charity, at a level sufficient to cover the current and future needs for maintaining and replacing the charities building.

The charity now has £84,981 (£81,180 : 2024) in total funds including the value of the building. There was £21,775 in the bank as compared to £17,481 in the previous year. There was also £1,048 (£1,063 : 2024) held in cash accounts.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is constituted by a Trust Deed dated 13th March 1995.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Langton

W Peers

Recruitment and appointment of trustees

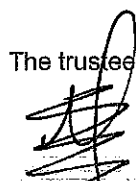
Appointment of trustees is governed by the Trust Deed of the charity and the Board of the Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

SOUTH CAVE KIDS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees' report was approved by the Board of Trustees.



Mr S Langton
Trustee

29 June 2026

SOUTH CAVE KIDS CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOUTH CAVE KIDS CLUB

I report to the trustees on my examination of the financial statements of South Cave Kids Club (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

TM Rackham

Trevor Mark Rackham

Rackham's Accountants Limited
3 Melton Enterprise Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS
29 June 2026

SOUTH CAVE KIDS CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2025	2025	2025	2024	2024	2024
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	2	-	4,130	4,130	-	-	-
Charitable activities	3	186,993	-	186,993	167,115	-	167,115
Investments	4	68	-	68	53	-	53
Total income		<u>187,061</u>	<u>4,130</u>	<u>191,191</u>	<u>167,168</u>	<u>-</u>	<u>167,168</u>
Charitable activities	5	<u>179,236</u>	<u>8,153</u>	<u>187,389</u>	<u>164,977</u>	<u>4,231</u>	<u>169,208</u>
Net income/(expenditure) and movement in funds		7,825	(4,023)	3,802	2,191	(4,231)	(2,040)
Reconciliation of funds:							
Fund balances at 1 September 2024		<u>1,003</u>	<u>80,176</u>	<u>81,179</u>	<u>(1,188)</u>	<u>84,408</u>	<u>83,220</u>
Fund balances at 31 August 2025		<u><u>8,828</u></u>	<u><u>76,153</u></u>	<u><u>84,981</u></u>	<u><u>1,003</u></u>	<u><u>80,177</u></u>	<u><u>81,180</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SOUTH CAVE KIDS CLUB

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		78,359		83,179
Current assets					
Debtors	12	6,498		8,192	
Cash at bank and in hand		22,823		18,543	
		29,321		26,735	
Creditors: amounts falling due within one year	14	(6,894)		(9,346)	
Net current assets			22,427		17,389
Total assets less current liabilities			100,786		100,568
Creditors: amounts falling due after more than one year	15		(15,805)		(19,388)
Net assets			84,981		81,180
The funds of the charity					
Restricted income funds	17		76,153		80,177
Unrestricted funds	18		8,828		1,003
			84,981		81,180

The financial statements were approved by the trustees on 29 June 2026


 Mr S Langton
 Trustee

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

South Cave Kids Club is an unincorporated charity registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	5% reducing balance
Fixtures and fittings	15% reducing balance
Computers	straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Restricted funds 2025 £	Restricted funds 2024 £
Grants	4,130	-

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable income		
Parents' fees	186,993	167,115

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	68	53

5 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	150,092	128,581
Depreciation and impairment	4,820	5,046
Equipment, toys, craft	2,785	3,476
Food costs	7,271	6,919
Holiday club	5,002	5,906
Rates, electric etc	3,473	3,748
Repairs and maintenance	3,892	2,807
Insurance	988	977
Telephone	1,153	764
Postage and stationery	428	436
Bank charges	55	60
Other running costs and licenses	4,889	7,843
Payroll processing	1,061	1,101
Interest payable	532	626
	<u>186,441</u>	<u>168,290</u>
Share of support and governance costs (see note 6)		
Governance	948	918
	<u>187,389</u>	<u>169,208</u>
Analysis by fund		
Unrestricted funds	179,236	164,977
Restricted funds	8,153	4,231
	<u>187,389</u>	<u>169,208</u>

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	948	918
Analysed between:		
Charitable expenditure	948	918

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	948	918
Depreciation of owned tangible fixed assets	4,820	5,046

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration	1	1
Non-administration	11	11
Total	12	12

Employment costs

	2025 £	2024 £
Wages and salaries	144,593	125,542
Social security costs	2,218	464
Other pension costs	2,584	2,131
	149,395	128,137

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 September 2024	139,666	15,079	1,522	156,267
At 31 August 2025	139,666	15,079	1,522	156,267
Depreciation and impairment				
At 1 September 2024	59,490	12,408	1,190	73,088
Depreciation charged in the year	4,023	631	166	4,820
At 31 August 2025	63,513	13,039	1,356	77,908
Carrying amount				
At 31 August 2025	76,153	2,040	166	78,359
At 31 August 2024	80,176	2,670	333	83,179

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	5,595	7,060
Other debtors	-	510
Prepayments and accrued income	903	622
	6,498	8,192

13 Loans and overdrafts

	2025	2024
	£	£
Bank loans	19,320	22,903
Payable within one year	3,515	3,515
Payable after one year	15,805	19,388

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	13	3,515	3,515
Other taxation and social security		1,458	941
Other creditors		674	3,234
Accruals and deferred income		1,247	1,656
		<u>6,894</u>	<u>9,346</u>

15 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	13	15,805	19,388
		<u>15,805</u>	<u>19,388</u>

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,584	2,131
	<u>2,584</u>	<u>2,131</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
New build fund	80,176	-	(4,023)	76,153
ERYC Structural Improvements	-	4,130	(4,130)	-
	<u>80,176</u>	<u>4,130</u>	<u>(8,153)</u>	<u>76,153</u>
Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
New build fund	84,408	-	(4,232)	80,176
	<u>84,408</u>	<u>-</u>	<u>(4,232)</u>	<u>80,176</u>

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
Unrestricted equipment	3,003	-	(797)	-	2,206
General funds	(2,000)	187,061	(178,439)	-	6,622
	<u>1,003</u>	<u>187,061</u>	<u>(179,236)</u>	<u>-</u>	<u>8,828</u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Unrestricted equipment	3,320	-	(816)	499	3,003
General funds	(4,508)	167,168	(164,161)	(499)	(2,000)
	<u>(1,188)</u>	<u>167,168</u>	<u>(164,977)</u>	<u>-</u>	<u>1,003</u>

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Tangible assets	2,206	76,153	78,359
Current assets/(liabilities)	22,427	-	22,427
Long term liabilities	(15,805)	-	(15,805)
	<u>8,828</u>	<u>76,153</u>	<u>84,981</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Tangible assets	3,002	80,177	83,179
Current assets/(liabilities)	17,389	-	17,389
Long term liabilities	(19,388)	-	(19,388)
	<u>1,003</u>	<u>80,177</u>	<u>81,180</u>

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

SOUTH CAVE KIDS CLUB

England & Wales - Charity number 1052384

Accounts

Charity registration number 1052384 (England and Wales)

SOUTH CAVE KIDS CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

SOUTH CAVE KIDS CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr S Langton
W Peers

Charity number (England and Wales)

1052384

Principal address

South Cave C.E. Primary School
Church Street
South Cave
East Yorkshire
HU15 2EP

Independent examiner

Trevor Rackham
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3 Melton Enterprise Park
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Melton
East Yorkshire
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SOUTH CAVE KIDS CLUB

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SOUTH CAVE KIDS CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's principle activity continues to be that of providing the necessary facilities for the daily care, recreation and education of childcare during out of school hours and holidays; the charity has been mindful of the Public Benefit requirements as set out by the Charities Commission when setting their objectives.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The club continued to provide their out of school hours childcare facility to enable parents to take up paid employment, both in term time and school holidays.

Financial review

It is the policy of the charity to:

- a. maintain liquid unrestricted funds, which are free reserves of the society, at a level sufficient to cover the costs for a period of at least three months.
- b. maintain additional reserves, which are free or restricted reserves of the charity, at a level sufficient to cover the current and future needs for maintaining and replacing the charities building.

The charity now has £81,179 (£88,220 : 2023) in total funds including the value of the building. There was £17,481 in the bank as compared to £19,755 in the previous year. There was also £1,063 (£1,275 : 2023) held in cash accounts.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is constituted by a Trust Deed dated 13th March 1995.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Langton

W Peers

Recruitment and appointment of trustees

Appointment of trustees is governed by the Trust Deed of the charity and the Board of the Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

SOUTH CAVE KIDS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees' report was approved by the Board of Trustees.



Mrs S Langton
Trustee

30 June 2025

SOUTH CAVE KIDS CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH CAVE KIDS CLUB

I report to the trustees on my examination of the financial statements of South Cave Kids Club (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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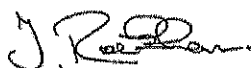
Independent examiner's statement

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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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
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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 financial statements to be reached.



Trevor Rackham

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3 Melton Enterprise Park
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East Yorkshire
HU14 3RS
30 June 2025

SOUTH CAVE KIDS CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Charitable activities	2	167,115	-	167,115	133,432	-	133,432
Investments	3	53	-	53	12	-	12
Total income		<u>167,168</u>	<u>-</u>	<u>167,168</u>	<u>133,444</u>	<u>-</u>	<u>133,444</u>
Charitable activities	4	164,977	4,231	169,208	141,816	4,450	146,266
Net income/(expenditure) and movement in funds		2,191	(4,231)	(2,040)	(8,372)	(4,450)	(12,822)
Reconciliation of funds:							
Fund balances at 1 September 2023		(1,188)	84,408	83,220	7,184	88,858	96,042
Fund balances at 31 August 2024		<u>1,003</u>	<u>80,177</u>	<u>81,180</u>	<u>(1,188)</u>	<u>84,408</u>	<u>83,220</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SOUTH CAVE KIDS CLUB

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		83,179		87,726
Current assets					
Debtors	11	8,192		5,439	
Cash at bank and in hand		18,543		21,030	
		26,735		26,469	
Creditors: amounts falling due within one year	13	(9,346)		(7,580)	
Net current assets			17,389		18,889
Total assets less current liabilities			100,568		106,615
Creditors: amounts falling due after more than one year	14		(19,388)		(23,395)
Net assets			81,180		83,220
The funds of the charity					
Restricted income funds	16		80,177		84,408
Unrestricted funds	17		1,003		(1,188)
			81,180		83,220

The financial statements were approved by the trustees on 30 June 2025


 Mr S Langton
 Trustee

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

South Cave Kids Club is an unincorporated charity registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	5% reducing balance
Fixtures and fittings	15% reducing balance
Computers	straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable income		
Parents' fees	167,115	133,432

3 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	53	12

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

4 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Direct costs		
Staff costs	128,581	107,374
Depreciation and impairment	5,046	5,120
Equipment, toys, craft	3,476	1,702
Food costs	6,919	6,834
Holiday club	5,906	4,949
Rates, electric etc	3,748	4,451
Repairs and maintenance	2,807	6,985
Insurance	977	910
Telephone	764	822
Postage and stationery	436	463
Bank charges	60	60
Other running costs and licenses	7,843	4,057
Payroll processing	1,101	952
Interest payable	626	705
	<u>168,290</u>	<u>145,384</u>
Share of support and governance costs (see note 5)		
Governance	918	882
	<u>169,208</u>	<u>146,266</u>
Analysis by fund		
Unrestricted funds	164,977	141,816
Restricted funds	4,231	4,450
	<u>169,208</u>	<u>146,266</u>

5 Support costs allocated to activities

	2024 £	2023 £
Governance costs	918	882
Analysed between:		
Charitable expenditure	918	882

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

6	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	918	882
Depreciation of owned tangible fixed assets	5,046	5,120
	<u> </u>	<u> </u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Administration	1	1
Non-administration	11	10
	<u> </u>	<u> </u>
Total	12	11
	<u> </u>	<u> </u>

Employment costs	2024	2023
	£	£
Wages and salaries	125,542	104,932
Social security costs	464	300
Other pension costs	2,131	2,142
	<u> </u>	<u> </u>
	128,137	107,374
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 September 2023	139,666	15,079	1,023	155,768
Additions	-	-	499	499
At 31 August 2024	139,666	15,079	1,522	156,267
Depreciation and impairment				
At 1 September 2023	55,259	11,760	1,023	68,042
Depreciation charged in the year	4,231	649	166	5,046
At 31 August 2024	59,490	12,409	1,189	73,088
Carrying amount				
At 31 August 2024	80,176	2,670	333	83,179
At 31 August 2023	84,407	3,319	-	87,726

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	7,060	4,220
Other debtors	510	-
Prepayments and accrued income	622	1,219
	8,192	5,439

12 Loans and overdrafts

	2024 £	2023 £
Bank loans	22,903	26,395
Payable within one year	3,515	3,000
Payable after one year	19,388	23,395

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

13 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	12	3,515	3,000
Other taxation and social security		941	606
Other creditors		3,234	2,752
Accruals and deferred income		1,656	1,222
		<u>9,346</u>	<u>7,580</u>

14 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	12	19,388	23,395
		<u>19,388</u>	<u>23,395</u>

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,131	2,142
	<u>2,131</u>	<u>2,142</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023 £	Resources expended £	At 31 August 2024 £
New build fund	84,408	(4,231)	80,177
	<u>84,408</u>	<u>(4,231)</u>	<u>80,177</u>
Previous year:	At 1 September 2022 £	Resources expended £	At 31 August 2023 £
New build fund	88,858	(4,450)	84,408
	<u>88,858</u>	<u>(4,450)</u>	<u>84,408</u>

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Unrestricted equipment	3,320	-	(816)	499	3,003
General funds	(4,508)	167,168	(164,161)	(499)	(2,000)
	<u>(1,188)</u>	<u>167,168</u>	<u>(164,977)</u>	<u>-</u>	<u>1,003</u>
Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
Unrestricted equipment	3,641	-	(670)	349	3,320
General funds	3,543	133,444	(141,146)	(349)	(4,508)
	<u>7,184</u>	<u>133,444</u>	<u>(141,816)</u>	<u>-</u>	<u>(1,188)</u>

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Tangible assets	3,002	80,177	83,179
Current assets/(liabilities)	17,389	-	17,389
Long term liabilities	(19,388)	-	(19,388)
	<u>1,003</u>	<u>80,177</u>	<u>81,180</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Tangible assets	3,318	84,408	87,726
Current assets/(liabilities)	18,889	-	18,889
Long term liabilities	(23,395)	-	(23,395)
	<u>(1,188)</u>	<u>84,408</u>	<u>83,220</u>

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

SOUTH CAVE KIDS CLUB

England & Wales - Charity number 1052384

Accounts

SOUTH CAVE KIDS CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

SOUTH CAVE KIDS CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S Langton W Peers
Charity number	1052384
Principal address	South Cave C E Primary School Church Street South Cave East Yorkshire HU15 2EP
Independent examiner	Trevor Rackham Rackham's Accountants Limited 3 Melton Enterprise Park Redcliff Road Melton East Yorkshire HU14 3RS

SOUTH CAVE KIDS CLUB

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SOUTH CAVE KIDS CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's principle activity continues to be that of providing the necessary facilities for the daily care, recreation and education of childcare during out of school hours and holidays; the charity has been mindful of the Public Benefit requirements as set out by the Charities Commission when setting their objectives.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The club continued to provide their out of school hours childcare facility to enable parents to take up paid employment, both in term time and school holidays.

Financial review

It is the policy of the charity to:

- a. maintain liquid unrestricted funds, which are free reserves of the society, at a level sufficient to cover the costs for a period of at least three months.
- b. maintain additional reserves, which are free or restricted reserves of the charity, at a level sufficient to cover the current and future needs for maintaining and replacing the charities building.

The charity now has £83,220 (£96,041 : 2022) in total funds including the value of the building. There was £19,755 in the bank as compared to £31,134 in the previous year. There was also £1,275 (£1,841 : 2022) held in cash accounts.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is constituted by a Trust Deed dated 13th March 1995.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Langton
W Peers

Recruitment and appointment of trustees

Appointment of trustees is governed by the Trust Deed of the charity and the Board of the Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

SOUTH CAVE KIDS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees' report was approved by the Board of Trustees.

Mr S Langton
Trustee

30 June 2024

SOUTH CAVE KIDS CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH CAVE KIDS CLUB

I report to the trustees on my examination of the financial statements of South Cave Kids Club (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Trevor Rackham

Rackham's Accountants Limited
3 Melton Enterprise Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

Dated: 30 June 2024

SOUTH CAVE KIDS CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	2	-	-	-	-	1,005	1,005
Charitable activities	3	133,432	-	133,432	145,711	-	145,711
Investments	4	12	-	12	18	-	18
Total income		<u>133,444</u>	<u>-</u>	<u>133,444</u>	<u>145,729</u>	<u>1,005</u>	<u>146,734</u>
Charitable activities	5	<u>141,816</u>	<u>4,450</u>	<u>146,266</u>	<u>148,247</u>	<u>5,686</u>	<u>153,933</u>
Net expenditure and movement in funds		(8,372)	(4,450)	(12,822)	(2,518)	(4,681)	(7,199)
Reconciliation of funds:							
Fund balances at 1 September 2022		<u>7,184</u>	<u>88,858</u>	<u>96,042</u>	<u>9,702</u>	<u>93,538</u>	<u>103,240</u>
Fund balances at 31 August 2023		<u>(1,188)</u>	<u>84,408</u>	<u>83,220</u>	<u>7,184</u>	<u>88,857</u>	<u>96,041</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SOUTH CAVE KIDS CLUB

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		87,726		92,498
Current assets					
Debtors	12	5,439		3,963	
Cash at bank and in hand		21,030		32,973	
		26,469		36,936	
Creditors: amounts falling due within one year	14	(7,580)		(6,870)	
Net current assets			18,889		30,066
Total assets less current liabilities			106,615		122,564
Creditors: amounts falling due after more than one year	15		(23,395)		(26,523)
Net assets excluding pension liability			83,220		96,041
Net assets			83,220		96,041
The funds of the charity					
Restricted income funds	17		84,408		88,857
Unrestricted funds			(1,188)		7,184
			83,220		96,041

The financial statements were approved by the trustees on 30 June 2024

Mr S Langton
Trustee

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

South Cave Kids Club is an unincorporated charity registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	5% reducing balance
Fixtures and fittings	15% reducing balance
Computers	straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Restricted funds 2023 £	Restricted funds 2022 £
Government grants	-	1,005

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Charitable income		
Parents' fees	133,432	145,711

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	12	18

5 Expenditure on charitable activities

	Charitable expenditure 2023 £	Charitable expenditure 2022 £
Direct costs		
Staff costs	107,374	121,818
Depreciation and impairment	5,120	5,323
Equipment/ toys/ craft	1,702	2,597
Food costs	6,834	5,866
Holiday club	4,949	4,586
Rent cleaning and maintenance	4,451	4,056
Repairs and renewals	6,985	-
Insurance	910	831
Telephone	822	825
PSA	463	233
Bank charges	60	50
Sundry expenses	4,057	5,231
Bookkeeping and payroll	952	939
Interest payable	705	744
	<u>145,384</u>	<u>153,099</u>
Share of support and governance costs (see note 6)		
Governance	882	834
	<u>146,266</u>	<u>153,933</u>
Analysis by fund		
Unrestricted funds	141,816	148,247
Restricted funds	4,450	5,686
	<u>146,266</u>	<u>153,933</u>

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

6 Support costs allocated to activities

	2023 £	2022 £
Governance costs	882	834
Analysed between:		
Charitable expenditure	882	834

7 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	5,120	5,323

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	1	1
Non-administration	10	10
Total	11	11

Employment costs

	2023 £	2022 £
Wages and salaries	104,932	117,942
Social security costs	300	-
Other pension costs	2,142	3,042
	107,374	120,984

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 September 2022	139,666	14,730	1,023	155,419
Additions	-	349	-	349
	<u>139,666</u>	<u>15,079</u>	<u>1,023</u>	<u>155,768</u>
At 31 August 2023	139,666	15,079	1,023	155,768
Depreciation and impairment				
At 1 September 2022	50,809	11,090	1,023	62,922
Depreciation charged in the year	4,450	670	-	5,120
	<u>55,259</u>	<u>11,760</u>	<u>1,023</u>	<u>68,042</u>
At 31 August 2023	55,259	11,760	1,023	68,042
Carrying amount				
At 31 August 2023	<u>84,407</u>	<u>3,319</u>	<u>-</u>	<u>87,726</u>
At 31 August 2022	<u>88,857</u>	<u>3,641</u>	<u>-</u>	<u>92,498</u>

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	4,220	3,872
Prepayments and accrued income	1,219	91
	<u>5,439</u>	<u>3,963</u>

13 Loans and overdrafts

	2023 £	2022 £
Bank loans	<u>26,395</u>	<u>29,523</u>
Payable within one year	3,000	3,000
Payable after one year	<u>23,395</u>	<u>26,523</u>

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	13	3,000	3,000
Other taxation and social security		606	456
Other creditors		2,752	2,418
Accruals and deferred income		1,222	996
		<u>7,580</u>	<u>6,870</u>

15 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	13	<u>23,395</u>	<u>26,523</u>

16 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>2,142</u>	<u>3,042</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
New Build Fund	<u>88,858</u>	<u>-</u>	<u>(4,450)</u>	<u>84,408</u>
Previous year:				
	At 1 September 2021 £	Incoming resources £	Resources expended £	At 31 August 2022 £
New Build Fund	93,538	-	(4,681)	88,857
Coronavirus Job Retention Scheme	-	1,005	(1,005)	-
	<u>93,538</u>	<u>1,005</u>	<u>(5,686)</u>	<u>88,857</u>

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2023 £
Unrestricted equipment	3,641	-	(670)	349	3,320
General funds	3,543	133,444	(141,146)	(349)	(4,508)
	<u>7,184</u>	<u>133,444</u>	<u>(141,816)</u>	<u>-</u>	<u>(1,188)</u>
Previous year:	At 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2022 £
Unrestricted equipment	1,103	-	(642)	3,180	3,641
General funds	8,599	145,729	(147,605)	(3,180)	3,543
	<u>9,702</u>	<u>145,729</u>	<u>(148,247)</u>	<u>-</u>	<u>7,184</u>

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Tangible assets	3,318	84,408	87,726
Current assets/(liabilities)	18,889	-	18,889
Long term liabilities	(23,395)	-	(23,395)
	<u>(1,188)</u>	<u>84,408</u>	<u>83,220</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 August 2022:			
Tangible assets	3,640	88,858	92,498
Current assets/(liabilities)	30,067	(1)	30,066
Long term liabilities	(26,523)	-	(26,523)
	<u>7,184</u>	<u>88,857</u>	<u>96,041</u>

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 AUGUST 2023***

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

SOUTH CAVE KIDS CLUB

England & Wales - Charity number 1052384

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
SOUTH CAVE KIDS CLUB**

Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

SOUTH CAVE KIDS CLUB

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

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SOUTH CAVE KIDS CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's principle activity continues to be that of providing the necessary facilities for the daily care, recreation and education of childcare during out of school hours and holidays; the charity has been mindful of the Public Benefit requirements as set out by the Charity Commission when setting their objectives..

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This has been another year of significant change for the committee of the club with three members resigning and one new member joining. The current team are confident that they can govern the club adequately until further new members are recruited.

FINANCIAL REVIEW

Reserves policy

It is the policy of the society to:

- a. maintain liquid unrestricted funds, which are free reserves of the society, at a level sufficient to cover the costs for a period of at least three months.
- b. maintain additional reserves, which are free or restricted reserves of the society, at a level sufficient to cover the current and future needs for maintaining and replacing the charities building.

The charity now has £96,042 (£103,240 : 2021) in total funds including the value of the building. There was £31,133 in the bank as compared to £33,947 in the previous year. There was also £1,842 (£2,558 : 2021) held in cash accounts.

The reserves policy of the club states that the club must retain enough unrestricted liquid funds to cover 3 months operating costs (estimated £19,000), and also build up additional reserves to eventually replace the building when it comes to the end of its useful life. It is the opinion of the committee that these objectives are being met.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted by a Trust Deed dated 13th March 1995.

Recruitment and appointment of new trustees

Appointment of trustees is governed by the Trust Deed of the Charity and the Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1052384

Principal address

South Cave C E Primary School
Church Street
South Cave
East Yorkshire
HU15 2EP

SOUTH CAVE KIDS CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

Trustees

W Peers

S Langton Chair

M Parker Secretary (resigned 30.4.2022)

Independent Examiner

T M Rackham

Rackham's

Chartered Certified Accountants

3 Melton Park

Redcliff Road

Melton

East Yorkshire

HU14 3RS

Bankers

HSBC

63 Market Place

Beverley

East Yorkshire

HU17 8AL

Approved by order of the board of trustees on 30 June 2023 and signed on its behalf by:

S Langton - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH CAVE KIDS CLUB

Independent examiner's report to the trustees of South Cave Kids Club

I report to the charity trustees on my examination of the accounts of South Cave Kids Club (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust 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.

T M Rackham

Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

30 June 2023

SOUTH CAVE KIDS CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

		Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	13,706
Charitable activities					
Charitable Activity Income	4	145,711	1,005	146,716	137,550
Investment income	3	18	1	19	7
Total		<u>145,729</u>	<u>1,006</u>	<u>146,735</u>	<u>151,263</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activity Costs	5	147,413	5,686	153,099	158,274
Charity support costs		834	-	834	795
Total		<u>148,247</u>	<u>5,686</u>	<u>153,933</u>	<u>159,069</u>
NET INCOME/(EXPENDITURE)		(2,518)	(4,680)	(7,198)	(7,806)
RECONCILIATION OF FUNDS					
Total funds brought forward		9,702	93,538	103,240	111,046
TOTAL FUNDS CARRIED FORWARD		<u><u>7,184</u></u>	<u><u>88,858</u></u>	<u><u>96,042</u></u>	<u><u>103,240</u></u>

The notes form part of these financial statements

SOUTH CAVE KIDS CLUB**BALANCE SHEET
31 AUGUST 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	3,640	88,857	92,497	94,641
CURRENT ASSETS					
Debtors	11	3,963	-	3,963	6,578
Cash at bank and in hand		32,974	1	32,975	36,505
		<u>36,937</u>	<u>1</u>	<u>36,938</u>	<u>43,083</u>
CREDITORS					
Amounts falling due within one year	12	(6,870)	-	(6,870)	(7,484)
NET CURRENT ASSETS		<u>30,067</u>	<u>1</u>	<u>30,068</u>	<u>35,599</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		33,707	88,858	122,565	130,240
CREDITORS					
Amounts falling due after more than one year	13	(26,523)	-	(26,523)	(27,000)
NET ASSETS		<u>7,184</u>	<u>88,858</u>	<u>96,042</u>	<u>103,240</u>
FUNDS	15				
Unrestricted funds				7,184	9,702
Restricted funds				88,858	93,538
TOTAL FUNDS				<u>96,042</u>	<u>103,240</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2023 and were signed on its behalf by:

S Langton - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Grants	-	13,706
	<u> </u>	<u> </u>

Voluntary income and donations are accounted for as received by the charity.

Grants received, included in the above, are as follows:

	2022	2021
	£	£
ERYC Additional Restrictions Grant	-	10,956
ERYC Discretionary Restart Grant	-	2,000
BBL Business Interruption Payment	-	750
	<u> </u>	<u> </u>
	-	13,706
	<u> </u>	<u> </u>

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

3. INVESTMENT INCOME

	2022 £	2021 £
Interest received	19	7
	<u>19</u>	<u>7</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Parent fees	Charitable Activity Income	145,711	103,823
Government grants	Charitable Activity Income	1,005	33,727
		<u>146,716</u>	<u>137,550</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable Activity Costs	153,099	-	153,099
Charity support costs	-	834	834
	<u>153,099</u>	<u>834</u>	<u>153,933</u>

6. SUPPORT COSTS

	Governance costs £
Charity support costs	834
	<u>834</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

8. STAFF COSTS

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

	2022	2021
Administration	1	1
Non - Administration	10	11
	<u>11</u>	<u>12</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,706	-	13,706
Charitable activities			
Charitable Activity Income	103,823	33,727	137,550
Investment income	7	-	7
Total	<u>117,536</u>	<u>33,727</u>	<u>151,263</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activity Costs	119,624	38,650	158,274
Charity support costs	795	-	795
Total	<u>120,419</u>	<u>38,650</u>	<u>159,069</u>
NET INCOME/(EXPENDITURE)	(2,883)	(4,923)	(7,806)
Transfers between funds	<u>(1,441)</u>	<u>1,441</u>	<u>-</u>
Net movement in funds	(4,324)	(3,482)	(7,806)
RECONCILIATION OF FUNDS			
Total funds brought forward	14,026	97,020	111,046
TOTAL FUNDS CARRIED FORWARD	<u>9,702</u>	<u>93,538</u>	<u>103,240</u>

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

10. TANGIBLE FIXED ASSETS

	New Building £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2021	139,666	11,550	1,023	152,239
Additions	-	3,180	-	3,180
At 31 August 2022	139,666	14,730	1,023	155,419
DEPRECIATION				
At 1 September 2021	46,128	10,447	1,023	57,598
Charge for year	4,681	643	-	5,324
At 31 August 2022	50,809	11,090	1,023	62,922
NET BOOK VALUE				
At 31 August 2022	88,857	3,640	-	92,497
At 31 August 2021	93,538	1,103	-	94,641

Items costing below £250 individually are not usually capitalised. An annual impairment review is carried out to ensure that all fixed assets still have a useful life.

Capital grants received are credited to a restricted fund against which the depreciation of the relevant asset will be charged.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	3,872	5,765
Prepayments	91	813
	3,963	6,578

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 14)	3,000	3,000
Trade creditors	-	(70)
Taxation and social security	456	624
Other creditors	3,414	3,930
	<u>6,870</u>	<u>7,484</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 14)	<u>26,523</u>	<u>27,000</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>3,000</u>	<u>3,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>3,000</u>	<u>3,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>9,000</u>	<u>9,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	14,523	15,000

15. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	Transfers between funds	At 31.8.22
	£	£	£	£
Unrestricted funds				
General fund	8,599	(1,876)	(3,180)	3,543
Unrestricted equipment	1,103	(642)	3,180	3,641
	<u>9,702</u>	<u>(2,518)</u>	<u>-</u>	<u>7,184</u>
Restricted funds				
New Build Fund	93,538	(4,680)	-	88,858
	<u>103,240</u>	<u>(7,198)</u>	<u>-</u>	<u>96,042</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

15. 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	145,729	(147,605)	(1,876)
Unrestricted equipment	-	(642)	(642)
	145,729	(148,247)	(2,518)
Restricted funds			
New Build Fund	1	(4,681)	(4,680)
Coronavirus Job Retention Scheme	1,005	(1,005)	-
	1,006	(5,686)	(4,680)
TOTAL FUNDS	<u>146,735</u>	<u>(153,933)</u>	<u>(7,198)</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	12,728	(2,688)	(1,441)	8,599
Unrestricted equipment	1,298	(195)	-	1,103
	14,026	(2,883)	(1,441)	9,702
Restricted funds				
New Build Fund	97,020	(4,923)	1,441	93,538
TOTAL FUNDS	<u>111,046</u>	<u>(7,806)</u>	<u>-</u>	<u>103,240</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,536	(120,224)	(2,688)
Unrestricted equipment	-	(195)	(195)
	<u>117,536</u>	<u>(120,419)</u>	<u>(2,883)</u>
Restricted funds			
New Build Fund	-	(4,923)	(4,923)
Coronavirus Job Retention Scheme	33,727	(33,727)	-
	<u>33,727</u>	<u>(38,650)</u>	<u>(4,923)</u>
TOTAL FUNDS	<u><u>151,263</u></u>	<u><u>(159,069)</u></u>	<u><u>(7,806)</u></u>

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

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	12,728	(4,564)	(4,621)	3,543
Unrestricted equipment	1,298	(837)	3,180	3,641
	<u>14,026</u>	<u>(5,401)</u>	<u>(1,441)</u>	<u>7,184</u>
Restricted funds				
New Build Fund	97,020	(9,603)	1,441	88,858
	<u>111,046</u>	<u>(15,004)</u>	<u>-</u>	<u>96,042</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

15. 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	263,265	(267,829)	(4,564)
Unrestricted equipment	-	(837)	(837)
	<u>263,265</u>	<u>(268,666)</u>	<u>(5,401)</u>
Restricted funds			
New Build Fund	1	(9,604)	(9,603)
Coronavirus Job Retention Scheme	34,732	(34,732)	-
	<u>34,733</u>	<u>(44,336)</u>	<u>(9,603)</u>
TOTAL FUNDS	<u><u>297,998</u></u>	<u><u>(313,002)</u></u>	<u><u>(15,004)</u></u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

SOUTH CAVE KIDS CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	-	13,706
Investment income		
Interest received	19	7
Charitable activities		
Parent fees	145,711	103,823
Government grants	1,005	33,727
	146,716	137,550
Total incoming resources		
	146,735	151,263
EXPENDITURE		
Charitable activities		
Wages	117,942	119,136
Pensions	3,042	3,103
Rent, cleaning and maintenance	4,056	11,663
Equipment/toys/craft	2,597	2,527
PSA	233	432
Bookkeeping & payroll costs	939	1,215
Repairs and Renewals	-	647
Training and Other Staff Costs	834	255
Mileage and travel costs	-	113
Bank charges	50	-
Sundry expenses	5,231	5,143
Insurance	831	770
Telephone	825	890
Food Costs	5,866	4,963
Holiday club	4,586	1,549
Depreciation	5,323	5,118
Bank loan interest	744	750
	153,099	158,274
Support costs		
Governance costs		
Independent examiner's fee	834	795
Total resources expended	153,933	159,069
Net expenditure	(7,198)	(7,806)

This page does not form part of the statutory financial statements

SOUTH CAVE KIDS CLUB

England & Wales - Charity number 1052384

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
SOUTH CAVE KIDS CLUB**

Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

SOUTH CAVE KIDS CLUB

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

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SOUTH CAVE KIDS CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's principle activity continues to be that of providing the necessary facilities for the daily care, recreation and education of childcare during out of school hours and holidays; the charity has been mindful of the Public Benefit requirements as set out by the Charity Commission when setting their objectives..

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This has been another year of significant change for the committee of the club with three members resigning and one new member joining. The current team are confident that they can govern the club adequately until further new members are recruited.

FINANCIAL REVIEW

Reserves policy

It is the policy of the society to:

- a. maintain liquid unrestricted funds, which are free reserves of the society, at a level sufficient to cover the costs for a period of at least three months.
- b. maintain additional reserves, which are free or restricted reserves of the society, at a level sufficient to cover the current and future needs for maintaining and replacing the charities building.

The charity now has £103,240 (£111,046 : 2020) in total funds including the value of the building. There was £33,947 in the bank as compared to £45,142 in the previous year. There was also £2,559 (£1,486 : 2020) held in cash accounts.

The reserves policy of the club states that the club must retain enough unrestricted liquid funds to cover 3 months operating costs (estimated £19,000), and also build up additional reserves to eventually replace the building when it comes to the end of its useful life. It is the opinion of the committee that these objectives are being met.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted by a Trust Deed dated 13th March 1995.

Recruitment and appointment of new trustees

Appointment of trustees is governed by the Trust Deed of the Charity and the Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1052384

Principal address

South Cave C E Primary School
Church Street
South Cave
East Yorkshire
HU15 2EP

SOUTH CAVE KIDS CLUB

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

Trustees

W Peers

S Langton Chair

M Parker Secretary

Independent Examiner

T M Rackham

FCCA

Rackham's

Chartered Certified Accountants

3 Melton Park

Redcliff Road

Melton

East Yorkshire

HU14 3RS

Bankers

HSBC

79 Market Place

South Cave

East Yorkshire

HU15 2AS

Approved by order of the board of trustees on 30 June 2022 and signed on its behalf by:

S Langton - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH CAVE KIDS CLUB

Independent examiner's report to the trustees of South Cave Kids Club

I report to the charity trustees on my examination of the accounts of South Cave Kids Club (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust 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.

T M Rackham
FCCA
Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

30 June 2022

SOUTH CAVE KIDS CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

		Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,706	-	13,706	-
Charitable activities	4				
Charitable Activity Income		103,823	33,727	137,550	143,134
Investment income	3	7	-	7	130
Total		117,536	33,727	151,263	143,264
EXPENDITURE ON					
Charitable activities	5				
Charitable Activity Costs		119,624	38,650	158,274	156,482
Charity support costs		795	-	795	758
Total		120,419	38,650	159,069	157,240
NET INCOME/(EXPENDITURE)		(2,883)	(4,923)	(7,806)	(13,976)
Transfers between funds	15	(1,441)	1,441	-	-
Net movement in funds		(4,324)	(3,482)	(7,806)	(13,976)
RECONCILIATION OF FUNDS					
Total funds brought forward		14,026	97,020	111,046	125,022
TOTAL FUNDS CARRIED FORWARD		9,702	93,538	103,240	111,046

The notes form part of these financial statements

SOUTH CAVE KIDS CLUB

BALANCE SHEET 31 AUGUST 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	1,103	93,538	94,641	98,317
CURRENT ASSETS					
Debtors	11	6,578	-	6,578	7,163
Cash at bank and in hand		36,505	-	36,505	46,626
		<u>43,083</u>	<u>-</u>	<u>43,083</u>	<u>53,789</u>
CREDITORS					
Amounts falling due within one year	12	(7,484)	-	(7,484)	(11,060)
NET CURRENT ASSETS		<u>35,599</u>	<u>-</u>	<u>35,599</u>	<u>42,729</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		36,702	93,538	130,240	141,046
CREDITORS					
Amounts falling due after more than one year	13	(27,000)	-	(27,000)	(30,000)
NET ASSETS		<u>9,702</u>	<u>93,538</u>	<u>103,240</u>	<u>111,046</u>
FUNDS	15				
Unrestricted funds				9,702	14,026
Restricted funds				93,538	97,020
TOTAL FUNDS				<u>103,240</u>	<u>111,046</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2022 and were signed on its behalf by:

S Langton - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Grants	13,706	-

Voluntary income and donations are accounted for as received by the charity.

Grants received, included in the above, are as follows:

	2021	2020
	£	£
ERYC Additional Restrictions Grant	10,956	-
ERYC Discretionary Restart Grant	2,000	-
BBL Business Interruption Payment	750	-
	13,706	-

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

3. INVESTMENT INCOME

	2021	2020
	£	£
Interest received	7	130
	<u>7</u>	<u>130</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Parent fees	Charitable Activity Income	103,823	109,752
Government grants	Charitable Activity Income	33,727	30,882
Insurance claims	Charitable Activity Income	-	2,500
		<u>137,550</u>	<u>143,134</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable Activity Costs	158,274	-	158,274
Charity support costs	-	795	795
	<u>158,274</u>	<u>795</u>	<u>159,069</u>

6. SUPPORT COSTS

	Governance costs
	£
Charity support costs	795
	<u>795</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

8. STAFF COSTS

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

	2021	2020
Administration	1	1
Non - Administration	11	11
	<u>12</u>	<u>12</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable Activity Income	112,252	30,882	143,134
Investment income	130	-	130
Total	<u>112,382</u>	<u>30,882</u>	<u>143,264</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activity Costs	120,494	35,988	156,482
Charity support costs	758	-	758
Total	<u>121,252</u>	<u>35,988</u>	<u>157,240</u>
NET INCOME/(EXPENDITURE)	<u>(8,870)</u>	<u>(5,106)</u>	<u>(13,976)</u>
Transfers between funds	<u>(28,576)</u>	<u>28,576</u>	<u>-</u>
Net movement in funds	<u>(37,446)</u>	<u>23,470</u>	<u>(13,976)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>51,472</u>	<u>73,550</u>	<u>125,022</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>14,026</u></u>	<u><u>97,020</u></u>	<u><u>111,046</u></u>

SOUTH CAVE KIDS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

10. TANGIBLE FIXED ASSETS

	New Building £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2020	138,225	11,550	1,023	150,798
Additions	1,441	-	-	1,441
	<u>139,666</u>	<u>11,550</u>	<u>1,023</u>	<u>152,239</u>
At 31 August 2021				
DEPRECIATION				
At 1 September 2020	41,205	10,253	1,023	52,481
Charge for year	4,923	194	-	5,117
	<u>46,128</u>	<u>10,447</u>	<u>1,023</u>	<u>57,598</u>
At 31 August 2021				
NET BOOK VALUE				
At 31 August 2021	<u>93,538</u>	<u>1,103</u>	<u>-</u>	<u>94,641</u>
At 31 August 2020	<u>97,020</u>	<u>1,297</u>	<u>-</u>	<u>98,317</u>

Items costing below £250 individually are not usually capitalised. An annual impairment review is carried out to ensure that all fixed assets still have a useful life.

Capital grants received are credited to a restricted fund against which the depreciation of the relevant asset will be charged.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	5,765	6,393
Prepayments	813	770
	<u>6,578</u>	<u>7,163</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 14)	3,000	-
Trade creditors	(70)	(215)
Taxation and social security	624	1,152
Other creditors	3,930	10,123
	<u>7,484</u>	<u>11,060</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 14)	<u>27,000</u>	<u>30,000</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>3,000</u>	<u>-</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>3,000</u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>9,000</u>	<u>30,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	15,000	-

15. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	Transfers between funds	At 31.8.21
	£	£	£	£
Unrestricted funds				
General fund	12,728	(2,688)	(1,441)	8,599
Unrestricted equipment	1,298	(195)	-	1,103
	<u>14,026</u>	<u>(2,883)</u>	<u>(1,441)</u>	<u>9,702</u>
Restricted funds				
New Build Fund	97,020	(4,923)	1,441	93,538
	<u>111,046</u>	<u>(7,806)</u>	<u>-</u>	<u>103,240</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

15. 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	117,536	(120,224)	(2,688)
Unrestricted equipment	-	(195)	(195)
	<u>117,536</u>	<u>(120,419)</u>	<u>(2,883)</u>
Restricted funds			
New Build Fund	-	(4,923)	(4,923)
Coronavirus Job Retention Scheme	33,727	(33,727)	-
	<u>33,727</u>	<u>(38,650)</u>	<u>(4,923)</u>
TOTAL FUNDS	<u><u>151,263</u></u>	<u><u>(159,069)</u></u>	<u><u>(7,806)</u></u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	49,779	(8,475)	(28,576)	12,728
Unrestricted equipment	1,693	(395)	-	1,298
	<u>51,472</u>	<u>(8,870)</u>	<u>(28,576)</u>	<u>14,026</u>
Restricted funds				
New Build Fund	73,550	(5,106)	28,576	97,020
	<u>73,550</u>	<u>(5,106)</u>	<u>28,576</u>	<u>97,020</u>
TOTAL FUNDS	<u><u>125,022</u></u>	<u><u>(13,976)</u></u>	<u><u>-</u></u>	<u><u>111,046</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,382	(120,857)	(8,475)
Unrestricted equipment	-	(395)	(395)
	112,382	(121,252)	(8,870)
Restricted funds			
New Build Fund	-	(5,106)	(5,106)
Coronavirus Job Retention Scheme	30,882	(30,882)	-
	30,882	(35,988)	(5,106)
TOTAL FUNDS	<u>143,264</u>	<u>(157,240)</u>	<u>(13,976)</u>

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

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	49,779	(11,163)	(30,017)	8,599
Unrestricted equipment	1,693	(590)	-	1,103
	51,472	(11,753)	(30,017)	9,702
Restricted funds				
New Build Fund	73,550	(10,029)	30,017	93,538
TOTAL FUNDS	<u>125,022</u>	<u>(21,782)</u>	<u>-</u>	<u>103,240</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

15. 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	229,918	(241,081)	(11,163)
Unrestricted equipment	-	(590)	(590)
	<u>229,918</u>	<u>(241,671)</u>	<u>(11,753)</u>
Restricted funds			
New Build Fund	-	(10,029)	(10,029)
Coronavirus Job Retention Scheme	64,609	(64,609)	-
	<u>64,609</u>	<u>(74,638)</u>	<u>(10,029)</u>
TOTAL FUNDS	<u><u>294,527</u></u>	<u><u>(316,309)</u></u>	<u><u>(21,782)</u></u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

SOUTH CAVE KIDS CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	13,706	-
Investment income		
Interest received	7	130
Charitable activities		
Parent fees	103,823	109,752
Government grants	33,727	30,882
Insurance claims	-	2,500
	<u>137,550</u>	<u>143,134</u>
Total incoming resources	151,263	143,264
EXPENDITURE		
Charitable activities		
Wages	119,136	124,892
Pensions	3,103	3,070
Rent, cleaning and maintenance	11,663	1,429
Equipment/toys/craft	2,527	2,351
PSA	432	344
Bookkeeping & payroll costs	1,215	669
Repairs and Renewals	647	1,536
Training and Other Staff Costs	255	300
Mileage and travel costs	113	214
Sundry expenses	5,143	5,393
Insurance	770	806
Telephone	890	921
Food Costs	4,963	4,702
Holiday club	1,549	4,354
Depreciation	5,118	5,501
Bank loan interest	750	-
HMRC late payment interest	-	2
	<u>158,274</u>	<u>156,484</u>
Support costs		
Governance costs		
Independent examiner's fee	795	756
Total resources expended	<u>159,069</u>	<u>157,240</u>
Net expenditure	<u>(7,806)</u>	<u>(13,976)</u>

This page does not form part of the statutory financial statements

SOUTH CAVE KIDS CLUB

England & Wales - Charity number 1052384

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
SOUTH CAVE KIDS CLUB**

Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

SOUTH CAVE KIDS CLUB

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

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SOUTH CAVE KIDS CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's principle activity continues to be that of providing the necessary facilities for the daily care, recreation and education of childcare during out of school hours and holidays; the charity has been mindful of the Public Benefit requirements as set out by the Charity Commission when setting their objectives..

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This has been another year of significant change for the committee of the club with three members resigning and one new member joining. The current team are confident that they can govern the club adequately until further new members are recruited.

FINANCIAL REVIEW

Reserves policy

It is the policy of the society to:

- a. maintain liquid unrestricted funds, which are free reserves of the society, at a level sufficient to cover the costs for a period of at least three months.
- b. maintain additional reserves, which are free or restricted reserves of the society, at a level sufficient to cover the current and future needs for maintaining and replacing the charities building.

The charity now has £111,046 (£125,022:2019) in total funds including the value of the building. There was £45,142 in the bank as compared to £47,235 in the previous year. There was also £1,486 held in cash accounts.

The reserves policy of the club states that the club must retain enough unrestricted liquid funds to cover 3 months operating costs (estimated £19,000), and also build up additional reserves to eventually replace the building when it comes to the end of its useful life. It is the opinion of the committee that these objectives are being met.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted by a Trust Deed dated 13th March 1995.

Recruitment and appointment of new trustees

Appointment of trustees is governed by the Trust Deed of the Charity and the Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1052384

Principal address

South Cave C E Primary School
Church Street
South Cave
East Yorkshire
HU15 2EP

SOUTH CAVE KIDS CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

Trustees

W Peers
S Langton Chair
M Parker Secretary

Independent Examiner

T M Rackham
FCCA
Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

Bankers

HSBC
79 Market Place
South Cave
East Yorkshire
HU15 2AS

Approved by order of the board of trustees on 30 September 2021 and signed on its behalf by:

S Langton - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH CAVE KIDS CLUB

Independent examiner's report to the trustees of South Cave Kids Club

I report to the charity trustees on my examination of the accounts of South Cave Kids Club (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust 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.

T M Rackham
FCCA
Rackham's
Chartered Certified Accountants
3 Melton Park
Redcliff Road
Melton
East Yorkshire
HU14 3RS

30 September 2021

SOUTH CAVE KIDS CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

		Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Charitable Activity Income		112,252	30,882	143,134	172,294
Investment income	2	130	-	130	250
Total		112,382	30,882	143,264	172,544
EXPENDITURE ON					
Charitable activities	4				
Charitable Activity Costs		120,494	35,988	156,482	171,551
Charity support costs		758	-	758	902
Total		121,252	35,988	157,240	172,453
NET INCOME/(EXPENDITURE)		(8,870)	(5,106)	(13,976)	91
Transfers between funds	14	(28,576)	28,576	-	-
Net movement in funds		(37,446)	23,470	(13,976)	91
RECONCILIATION OF FUNDS					
Total funds brought forward		51,472	73,550	125,022	124,931
TOTAL FUNDS CARRIED FORWARD		14,026	97,020	111,046	125,022

The notes form part of these financial statements

SOUTH CAVE KIDS CLUB

BALANCE SHEET 31 AUGUST 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	9	1,297	97,020	98,317	75,242
CURRENT ASSETS					
Debtors	10	7,163	-	7,163	1,201
Cash at bank and in hand		46,626	-	46,626	49,561
		<u>53,789</u>	<u>-</u>	<u>53,789</u>	<u>50,762</u>
CREDITORS					
Amounts falling due within one year	11	(11,060)	-	(11,060)	(982)
NET CURRENT ASSETS		<u>42,729</u>	<u>-</u>	<u>42,729</u>	<u>49,780</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		44,026	97,020	141,046	125,022
CREDITORS					
Amounts falling due after more than one year	12	(30,000)	-	(30,000)	-
NET ASSETS		<u>14,026</u>	<u>97,020</u>	<u>111,046</u>	<u>125,022</u>
FUNDS	14				
Unrestricted funds				14,026	51,472
Restricted funds				97,020	73,550
TOTAL FUNDS				<u>111,046</u>	<u>125,022</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2021 and were signed on its behalf by:

S Langton - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2020	2019
	£	£
Interest received	130	250
	<u>130</u>	<u>250</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

3. INCOME FROM CHARITABLE ACTIVITIES

		2020 £	2019 £
Parent fees	Activity Charitable Activity Income	109,752	172,294
Government grants	Charitable Activity Income	30,882	-
Insurance claims	Charitable Activity Income	2,500	-
		<u>143,134</u>	<u>172,294</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable Activity Costs	156,482	-	156,482
Charity support costs	2	756	758
	<u>156,484</u>	<u>756</u>	<u>157,240</u>

5. SUPPORT COSTS

	Governance costs £
Charity support costs	<u>756</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

7. STAFF COSTS

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

	2020	2019
Administration	1	1
Non - Administration	11	10
	<u>12</u>	<u>11</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable Activity Income	172,294	-	172,294
Investment income	251	(1)	250
Total	172,545	(1)	172,544
 EXPENDITURE ON			
Charitable activities			
Charitable Activity Costs	167,680	3,871	171,551
Charity support costs	902	-	902
Total	168,582	3,871	172,453
 NET INCOME/(EXPENDITURE)	3,963	(3,872)	91
 Transfers between funds	(14,590)	14,590	-
 Net movement in funds	(10,627)	10,718	91
 RECONCILIATION OF FUNDS			
 Total funds brought forward	62,099	62,832	124,931
 TOTAL FUNDS CARRIED FORWARD	51,472	73,550	125,022

SOUTH CAVE KIDS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

9. TANGIBLE FIXED ASSETS

	New Building £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2019	109,649	11,550	1,023	122,222
Additions	28,576	-	-	28,576
At 31 August 2020	138,225	11,550	1,023	150,798
DEPRECIATION				
At 1 September 2019	36,099	10,024	857	46,980
Charge for year	5,106	229	166	5,501
At 31 August 2020	41,205	10,253	1,023	52,481
NET BOOK VALUE				
At 31 August 2020	97,020	1,297	-	98,317
At 31 August 2019	73,550	1,526	166	75,242

Items costing below £250 individually are not usually capitalised. An annual impairment review is carried out to ensure that all fixed assets still have a useful life.

Capital grants received are credited to a restricted fund against which the depreciation of the relevant asset will be charged.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	6,393	395
Prepayments	770	806
	7,163	1,201

SOUTH CAVE KIDS CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	(215)	(573)
Taxation and social security	1,152	-
Other creditors	10,123	1,555
	<u>11,060</u>	<u>982</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Bank loans (see note 13)	<u>30,000</u>	<u>-</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>30,000</u>	<u>-</u>

14. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	Transfers between funds	At 31.8.20
	£	£	£	£
Unrestricted funds				
General fund	49,779	(8,475)	(28,576)	12,728
Unrestricted equipment	1,693	(395)	-	1,298
	<u>51,472</u>	<u>(8,870)</u>	<u>(28,576)</u>	<u>14,026</u>
Restricted funds				
New Build Fund	73,550	(5,106)	28,576	97,020
	<u>125,022</u>	<u>(13,976)</u>	<u>-</u>	<u>111,046</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

14. 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	112,382	(120,857)	(8,475)
Unrestricted equipment	-	(395)	(395)
	112,382	(121,252)	(8,870)
Restricted funds			
New Build Fund	-	(5,106)	(5,106)
Coronavirus Job Retention Scheme	30,882	(30,882)	-
	30,882	(35,988)	(5,106)
TOTAL FUNDS	<u>143,264</u>	<u>(157,240)</u>	<u>(13,976)</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.19 £
Unrestricted funds				
General fund	59,971	4,398	(14,590)	49,779
Unrestricted equipment	2,128	(435)	-	1,693
	62,099	3,963	(14,590)	51,472
Restricted funds				
New Build Fund	62,832	(3,872)	14,590	73,550
TOTAL FUNDS	<u>124,931</u>	<u>91</u>	<u>-</u>	<u>125,022</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,545	(168,147)	4,398
Unrestricted equipment	-	(435)	(435)
	172,545	(168,582)	3,963
Restricted funds			
New Build Fund	(1)	(3,871)	(3,872)
TOTAL FUNDS	<u>172,544</u>	<u>(172,453)</u>	<u>91</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

14. MOVEMENT IN FUNDS - continued

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

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	59,971	(4,077)	(43,166)	12,728
Unrestricted equipment	2,128	(830)	-	1,298
	62,099	(4,907)	(43,166)	14,026
Restricted funds				
New Build Fund	62,832	(8,978)	43,166	97,020
TOTAL FUNDS	<u>124,931</u>	<u>(13,885)</u>	<u>-</u>	<u>111,046</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	284,927	(289,004)	(4,077)
Unrestricted equipment	-	(830)	(830)
	284,927	(289,834)	(4,907)
Restricted funds			
New Build Fund	(1)	(8,977)	(8,978)
Coronavirus Job Retention Scheme	30,882	(30,882)	-
	30,881	(39,859)	(8,978)
TOTAL FUNDS	<u>315,808</u>	<u>(329,693)</u>	<u>(13,885)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

SOUTH CAVE KIDS CLUB**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Investment income		
Interest received	130	250
Charitable activities		
Parent fees	109,752	172,294
Government grants	30,882	-
Insurance claims	2,500	-
	<u>143,134</u>	<u>172,294</u>
Total incoming resources	143,264	172,544
EXPENDITURE		
Charitable activities		
Wages	124,892	125,107
Pensions	3,070	2,040
Rent, cleaning and maintenance	1,429	7,091
Equipment/toys/craft	2,351	3,903
PSA	344	636
Bookkeeping & payroll costs	669	840
Repairs and Renewals	1,536	2,285
Training and Other Staff Costs	300	1,364
Mileage and travel costs	214	80
Sundry expenses	5,393	6,697
Insurance	806	806
Telephone	921	1,185
Food Costs	4,702	8,662
Holiday club	4,354	6,549
Depreciation	5,501	4,306
HMRC late payment interest	2	-
	<u>156,484</u>	<u>171,551</u>
Support costs		
Governance costs		
Legal fees	-	146
Independent examiner's fee	756	756
	<u>756</u>	<u>902</u>
Total resources expended	<u>157,240</u>	<u>172,453</u>
Net (expenditure)/income	<u>(13,976)</u>	<u>91</u>

This page does not form part of the statutory financial statements