

Registered Charity
Number: 1075221

THE HEAD ON IN KIDS CLUB

FINANCIAL STATEMENTS

Period ended

31 AUGUST 2023

**Contents to the Financial Statements
For the period ended 31 August 2023**

	Page
Trustees Annual Report	3
Independent Examiners' Report	9
Receipts and Payments Account	10
Statement of Assets and Liabilities	11
Notes to the Financial Statements	12

Trustees Annual Report For the year ending 31 August 2023

The Trustees present their report with the Independently examined financial statements of Head On In Kids Club, a registered Charity, for the year ending 31 August 2023.

Reference and Administrative Details of the Charity, its Trustees and Advisers

<u>Name of charity:</u>	Head On In Kids Club
<u>Charity Registration Number:</u>	1075221
<u>Principal Operating Address:</u>	Head On In Kids Club Inmans County Primary School Inmans Road Hedon East Yorkshire HU12 8NL

Trustees:

Names of Trustees who served during the year were as follows:

Emma Regan	Chair	Appointed 26.10.22
Becki Rosser	Treasurer	Resigned 26.10.22
Craig Spence	Treasurer	Appointed 24.10.23
Katherine Smith	Secretary	Resigned 26.10.22
Rebecca Darvig	Secretary	Appointed 26.10.22
Jo Layfield	Safeguarding Rep.	Appointed 26.10.22
Andrea Vickers	Play worker	Resigned 24.10.23
 Non Trustee Roles		
Diane Hockless	Co-ordinator	
Karen Westfield	Minute Taker	

**Trustees Annual Report
For the year ending 31 August 2023**

Independent Examiner:

Rebecca Triffitt, MAAT
Practice Accountant
Employee of:
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley
East Yorkshire
HU17 9BY

Bankers:

HSBC
3-4 Jameson Street
Hull
East Yorkshire
HU1 3JX

Virgin Money PLC
Jubilee House
Gosforth
Newcastle-upon-Tyne
NE3 4PL

Structure, Governance and Management

Governing Document:

The Head On In Kids Club is a registered charity, registered with the Charity Commission on 23rd April 1999 and governed by its Constitution adopted on 15th July 1998 as amended 8th February 1999, 15th November 1999, 8th May 2000 and 3rd June 2019.

Trustees Annual Report

For the year ending 31st August 2023

Recruitment and appointment of Trustees

The Trustees form the Executive Committee of the charity. The members of the Executive Committee are elected at the Annual General Meeting by the members of the Charity. All members are circulated with invitations to nominate Trustees in advance of the AGM.

The Constitution states that the Executive Committee shall consist of the Honorary Officers (Chairperson, Secretary and Treasurer) and not less than two nor more than eight members of the Kids Club elected by the Annual General Meeting.

The Executive Committee may co-opt new charity Trustees at any time. Co-opted members are not entitled to vote.

At every AGM, all of the Trustees must retire from office but shall be eligible for re-election or re-co-option.

Trustee Induction and Training:

New Trustees undergo induction training. The induction includes a discussion about the role and responsibilities of Trustees, the activities, aims and objectives of the charity, the structure of the organisation, board of Trustees, general procedures of the organisation. New Trustees are introduced to volunteers and other Trustees, and are provided with the Charity Commissions 'Roles and Responsibilities of Trustees', the Constitution, the business plan, the latest statutory financial statements, Annual Report, and financial reports provided to the board of Trustees. Any additional training required by the new Trustees will be identified during induction, and may be requested at any point by new and existing Trustees, where it is considered useful to their role as Trustee.

Organisational Structure:

The board of Trustees manages the Charity, and aims to consider only strategic decisions at its meetings. Trustees are aware that any conflict of interest is declared and minuted. The board holds a meeting quarterly.

**Trustees Annual Report
For the year ending 31st August 2023****Risk Management:**

The major risks, to which the charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to mitigate those risks. All systems and procedures are reviewed regularly to ensure they meet charity law and our own organisations aims and objectives.

Objectives and Activities

Head On In Kids Club objects are:

1. To provide the necessary care, recreation and learning during out of school hours and school holidays
2. To advance the education and training of the persons in the provision of such care, education and recreational facilities.

Main objectives for the following year:

In shaping our objectives for the following year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The main objectives for 2023/24 are:

- to continue to provide the same high quality child care provision as we have done for the past 25 years
- to further enhance the excellent reputation the club has built up over the years
- to plan for and oversee all snags that come with good club

Review of Activities 2022/23

The Head On In Kids Club board of Trustees is satisfied that in 2022/23:

- Our work reflected our aims.
- Our resources were well managed.

**Trustees Annual Report
For the year ending 31st August 2023**

Review of Activities 2022/23 (continued)

During the accounting period we have undertaken the following activities:

- Bouncy Castle
- Magician
- Sports day
- Water Play day
- Circus Skills day
- Park Visits
- Arts & Crafts days
- Summer Faye (25 year anniversary)

Financial Review

Reserves Policy

As a non-profit making charity the Committee of Head on-in Kids Club have reviewed the need for reserves in line with guidance issued by the Charity Commission. The reserves policy requires the charity to maintain a level of reserves that will ensure:

- the charity is able to operate during periods of lower income covering at least a full 12 months
- money is reserved for unexpected events, redundancies or any emergencies
- ensure money is reserved for unexpected events, redundancies or any emergencies

Principal Funding Sources

The Charity's principal funding source is from fees charged to parents of the children attending the Head On In Kids Club.

**Trustees Annual Report
For the year ending 31st August 2023**

Plans for Future periods

Please see main objectives for the following year.

Statement of disclosure of information to Independent Examiner

We, the Trustees of the charity who held office at the date of approval of these financial statements, each confirm so far as we are aware, that:

- there is no relevant information of which the charity's Independent Examiner is unaware; and
- we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant information and to establish that the charity's independent examiners are aware of that information.

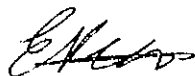
Statement of Trustees responsibilities

The Trustees are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. Head On In Kids Club has income below £250,000 and has therefore elected to prepare the financial statements on a Receipts and Payments basis in line with the Charities Act 2011.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustee Declaration

The Trustees declare that they have approved the Trustees Annual Report.
Signed on behalf of the charity's Trustees



Emma Regan
Chair of the board of Trustees

Date: 13/12/23

Independent Examiner's Report to the Members of The Head On In Kids Club

I report on the accounts of The Head On Kids Club for the year ending 31 August 2023, which are set out on pages 10 to 13.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

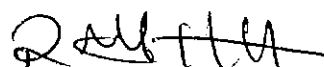
In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - a. to keep accounting records in accordance with section 130 and 131 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Rebecca Triffitt, MAAT
Practice Accountant
Employee of Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage, Morley's Yard
Walkergate
Beverley
HU17 9BY

20/12/23

Date:



Receipts and Payments Account For the year ended 31 August 2023

	Notes	2023 Unrestricted Total £	2023 Unrestricted Total £	2023 Unrestricted Total £	2022 Unrestricted Total £	2022 Restricted Total £	2022 Total £
RECEIPTS							
Fees	1	123,917	-	123,917	108,691	-	108,691
Coronavirus Job Retention Scheme		-	-	-	-	-	-
Fundraising		149	-	149	274	-	274
Donations		-	-	-	-	-	-
Bank Interest		762	-	762	85	-	85
		124,828	-	124,828	109,050	-	109,050
PAYMENTS							
Staffing	2 & 3	96,028	-	96,028	88,431	-	88,431
Equipment		403	-	403	383	-	383
Food and Refreshments		1,349	-	1,349	902	-	902
Insurance		451	-	451	468	-	468
Rent		10,863	-	10,863	1,870	-	1,870
Utilities		2,867	-	2,867	2,626	-	2,626
Telephone & Internet		954	-	954	1,004	-	1,004
Outings and Activity Expenses		1,650	-	1,650	1,948	-	1,948
Repairs, Maintenance and Cleaning		1,608	-	1,608	1,696	-	1,696
Stationery and Materials		860	-	860	828	-	828
Subscriptions		409	-	409	228	-	228
Professional Fees		1,614	-	1,614	1,223	-	1,223
Bank Charges		55	-	55	-	-	-
Other		377	-	377	165	-	165
		119,488	-	119,488	101,772	-	101,772
Net Surplus/(Deficit) for the period		5,340		5,340	7,278		7,278
Cash & Bank Balances brought forward		136,218	-	136,218	128,940	-	128,940
Cash and Bank Balances carried forward		141,558	-	141,558	136,218	-	136,218

The notes on pages 12 to 13 form part of these financial statements

Statement of Assets and Liabilities
As at 31 August 2023

	Notes	2023 £	2022 £
Monetary Assets			
HSBC Current Account		36,852	32,279
HSBC Savings Account		51,638	51,083
Virgin Savings Account		53,068	52,856
Total Monetary Assets		141,558	136,218
Comprising:			
Unrestricted Funds		141,558	136,218
Restricted Funds		-	-
		<u>141,558</u>	<u>136,218</u>
Non-Monetary Assets and Liabilities			
Fixed Assets for the Charity's use			
Equipment		No value provided	No value provided
Debtors			
Trade Debtors		<u>3,095</u>	<u>3,011</u>
		<u>3,095</u>	<u>3,011</u>
Creditors			
Trade Creditors		(1,832)	(2,700)
Rent		-	(3,740)
Accounts Fees (Current Year)		(839)	(744)
Accounts Fees (Prior Year)		-	-
		<u>(2,671)</u>	<u>(7,184)</u>

These financial statements were approved by the committee on date 13/12/23 and signed on its behalf by:

 Emma Regan, Chair

The notes on pages 12 to 13 form part of these financial statements.

Notes to the Financial Statements For the year ended 31 August 2023

Notes

1 Basis of Preparation

These accounts have been prepared on a receipts and payments (R&P) basis in line with Charity Commission guidance for a charity of this size.

The Head On In Kids Club was registered as a Charity on 23rd April 1999.

The comparative figures are for the year 1st September 2020 to 31 August 2022.

2 Staffing Costs

	2023 Total £	2022 Total £
Salaries	85,555	78,660
Tax and NI	11,547	11,282
Employers NI Rebate	(4,241)	(3,060)
Pension	2,303	1,482
Staff Training	864	67
	<u>96,028</u>	<u>88,431</u>

3 Payments to Trustees

During the year remuneration was paid to two Trustees out of the funds of the Charity as follows:

Name	Gross Payment
Diane Hockless	27,413
Andrea Vickers	14,716

These two Trustees are paid employees of the Charity. There are no prohibitions in the Constitution in relation to making Payments to Trustees.

There was no reimbursement of travel expenses to Trustees in respect of the year or the prior year.

Notes to the Financial Statements
For the year ended 31 August 2023

Notes

4 Related Party Transactions (continued)

During the year the Charity had no related party transactions with its Trustees/Senior Officers and the organisations they represent on the Board of The Head On In Kids Club.

5 Taxation

Head On In Kids Club is a registered charity. All the Charities' income is applied to its charitable objectives and the association is therefore exempt under current legislation from most forms of taxation.

The charity is not VAT registered and all expenditure includes irrecoverable VAT.