



Trustees Report to August 2025
Registration No. 107528

What has happened over the last year?

It has been another difficult year with numbers not increasing for morning and afternoon sessions, but as holiday club has a great reputation, numbers are ever increasing and children come from the surrounding schools. The rent has continued to have an effect on funds

Food prices

NI contributions

Tax free childcare

Staffing

Training – Forest school, NPQ

Reception children increase in numbers and not many siblings, only a few leaving from year 6

Price increases for September 2025 which can't be helped.

New committee members

Changes to the EYFS for September Amendments made to policies for the EYFS changes – safer recruitment, child absence for long periods of time, safer eating, safeguarding training, paediatric first aid, whistleblowing, children's privacy in nappy changing amongst other minor changes.

Sustainability and climate action plan.

Food policy

Sarah Heyes

Manager

TAXAL & FERNILEE OUT OF SCHOOL CLUB
REGISTERED CHARITY NUMBER: 1075281
INDEPENDENT EXAMINER'S REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

Leathley & Co - Whaley Bridge Office
1 Market Street
Whaley Bridge
High Peak
Derbyshire
SK23 7AA

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**Enter trade name
Business Details
For The Year Ended 31 August 2025**

Proprietor

Taxal & Fernilee Out Of School Club

Accountants

Leathley & Co - Whaley Bridge Office
AAT Member in Practice
1 Market Street
Whaley Bridge
High Peak
Derbyshire
SK23 7AA

**Taxal and Fernilee Out Of School Club
Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).



Sarah Heyes
Manager

Approved by the board on 28th May 2026

TAXAL AND FERNILEE OUT OF SCHOOL CLUB
Independent Examiner's Report
For The Year Ended 31 August 2025

Independent Examiner's Report to the trustees of Taxal and Fernilee Out Of School Club

I report to the charity trustees on my examination of the accounts of Taxal and Fernilee Out Of School Club 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 accounts in accordance with the requirements of the Charities Act 2011 ('The 2011 Act').

I report in respect of my examination of your charity's accounts as 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 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material aspect:

- accounting records were not kept in accordance with section 130 of the 2011 Act ; or
- the accounts did not accord with those records; or
- the accounts did 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Amy Carter

TAXAL AND FERNILEE OUT OF SCHOOL CLUB
Profit and Loss Account
For The Year Ended 31 August 2025

	2025		2024	
	£	£	£	£
Turnover				
Sales		46,649		56,168
Streetgames - HAF Funding		1,729		5,009
		<u>48,378</u>		<u>61,177</u>
Other Income				
Bank interest receivable		123		175
		<u>48,501</u>		<u>61,352</u>
Expenditure				
Wages and salaries	42,188		46,096	
Staff training	-		607	
Staff entertaining	240		98	
Rent	2,609		2,465	
Repairs and maintenance	28		1,256	
Cleaning	-		30	
Food	3,196		5,213	
Activities	497		1,543	
Gifts and Hampers	56		748	
Uniform	-		42	
Kitchen Equipment	-		293	
Vehicle fuel costs	222		487	
Computer and IT consumables	85		80	
Insurance	482		471	
Telecommunications	433		412	
External Services	220		440	
Accountancy fees	600		480	
Legal fees	-		5	
Subscriptions	564		624	
Sundry expenses	144		-	
		<u>51,564</u>		<u>61,390</u>
		(3,063)		(38)
Depreciation				
Depreciation of fixtures and fittings	52		61	
		<u>52</u>		<u>61</u>
NET LOSS		<u>(3,115)</u>		<u>(99)</u>

TAXAL AND FERNILEE OUT OF SCHOOL CLUB
Balance Sheet
As At 31 August 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		296		349
CURRENT ASSETS					
Cash at bank and in hand		10,228		12,690	
CURRENT LIABILITIES					
Trade creditors		1		-	
NET CURRENT ASSETS			10,227		12,690
TOTAL ASSETS LESS CURRENT LIABILITIES			10,523		13,039
LIABILITIES DUE AFTER 1 YEAR					
Accruals and deferred income		600		-	
			600		-
NET ASSETS			9,923		13,039
CAPITAL ACCOUNT					
Balance at 1 September 2024			13,038		13,138
Profit/(Loss) for the period/year			(3,115)		(99)
Balance Carried Forward			9,923		13,039

TAXAL AND FERNILEE OUT OF SCHOOL CLUB
Notes to the Accounts
For The Year Ended 31 August 2025

1. Accounting Policy

These unaudited accounts have been completed in accordance with UK Generally Accepted Accounting Practice guidelines and provides sufficient and relevant information to enable completion of a tax return.

2. Tangible Assets

	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 September 2024	300	1,056	1,356
As at 31 August 2025	300	1,056	1,356
Depreciation			
As at 1 September 2024	300	707	1,007
Provided during the period	-	53	53
As at 31 August 2025	300	760	1,060
Net Book Value			
As at 31 August 2025	-	296	296
As at 1 September 2024	-	349	349

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