

**DUNNINGTON CHILDREN**  
**A company limited by guarantee**  
**and**  
**a registered charity number 1093097**

**ANNUAL REPORT AND ACCOUNTS**

**for the year ended**

**31 March 2021**

**UNAUDITED**



**HPH**  
**Chartered Accountants**  
**54 Bootham**  
**York**  
**YO30 7XZ**

## **DUNNINGTON CHILDREN**

### **DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021**

The Directors, who are also the Charity's Trustees and form the Management Committee, have pleasure in presenting their Report and the Accounts for the year ended 31 March 2021.

The Accounts have been prepared in accordance with the Charitable Company's governing document, the 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) and all other statutory requirements.

#### **REFERENCE AND ADMINISTRATIVE INFORMATION**

The charity's registered name is Dunnington Children, registration number 1093097.

The Charity's Trustees, who are also known as the Management Committee and are also the Charitable Company's directors, in office during the year were:

Chairperson:	Rebecca Oldfield
Committee members:	Sam Magee
	Sarah Murch

The Charitable Company's agents and advisors were:

Bankers:	HSBC Bank plc Parliament Street York YO1 8XS
Independent Examiner:	Sarah Wearing FCA, DChA HPH Chartered Accountants 54 Bootham York YO30 7XZ

## **DUNNINGTON CHILDREN**

### **DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Company was incorporated on 28 May 2002 as a Company Limited by Guarantee, company number 04448939. The Company was registered as a charity on 23 July 2002, registration number 1093097. The Company's registered office is Dunnington Primary School, Church Lane, Dunnington, York, North Yorkshire, YO19 5QG. The Charity's governing document is its Memorandum and Articles of Association dated 28 May 2002, as amended by special resolutions dated 27 November 2003 and 31 March 2006.

The Company changed its name on 16 December 2003 from Dunnington Playgroup and Tiddlers to Dunnington Children (trading as Over The Rainbow) and extended its charity objects to include the provision of out of school care in the morning and afternoon to children of primary school age.

On 22 December 2003 the company then merged the activities and funds of the Dunnington Out of School Club into its charitable objectives and results.

An Extraordinary General Meeting was held on 31 March 2006 at which, following the approval of the Charity Commission, the Articles of Association were changed so that two classes of members could be formed; one for parents and carers of children and one for more formal members, who would have voting rights at General Meetings.

No remuneration or benefits were received by any of the Directors or Trustees who held posts during the year in respect of their services to the Charitable Company.

Appointments and re-appointments of Directors and Trustees were made by the members of the Company at the Committee Meetings of the Charitable Company. Attempts to recruit trustees are made via newsletters, the AGM and information included on invoices.

The Directors and Trustees have assessed the major risks to which the Charitable Company is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate the exposure to the major risks.

#### **ACTIVITIES AND OBJECTIVES**

The principal activities and objectives of the Charitable Company are:

1. To provide care for children aged 2 to 4 years term time only.
2. To provide wrap around care for children aged 2 to 12 years providing Breakfast, After School and Holiday Club.
3. To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children, regardless of race, culture, religion or means.

## **DUNNINGTON CHILDREN**

### **DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED**

#### **ACTIVITIES AND OBJECTIVES - continued**

4. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas. Investigating, adhering to and furthering the aim of the Pre-School Learning Alliance.
5. To provide the necessary facilities for the daily care, recreation and creative play of children initially out of school hours and eventually during school holidays, and to advance the education and training of the persons involved in the provision of such care, education and recreational facilities.

We believe that our main activities further our charitable purposes for the public benefit.

#### **ACHIEVEMENTS AND PERFORMANCE**

As Trustees and Directors of Dunnington Children we believe that we have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Dunnington Children provides early education for 2, 3 and 4-year-olds. The setting also provides wrap around care for children up to 12 years of age. The Manager and staff work in partnership with parents and where possible offer flexibility around sessions to support working parents.

In the year to 31 March 2021 we provided this service to a total of 53 families of 2, 3 and 4-year-olds. Breakfast, After School and Holiday occupancy remains high but varied throughout the year due to covid.

The club room has a square footage to permit 40 children. Under Ofsted regulations there are no registered place numbers anymore.

The last Ofsted inspection took place in July 2018 and the club was judged to be Outstanding, which trustees believe was well deserved and reflects the high quality of education and care offered by staff under Lucy Perkin's leadership.

In a challenging year the setting is proud to have maintained provision for parents and children throughout the pandemic and have only been closed when mandated to do so. Whilst opening during the pandemic the management have worked within robust and dynamic risk assessments ensuring maximum safety to staff, children and parents at all times, whilst still making sure children feel safe, happy and confident.

## **DUNNINGTON CHILDREN**

### **DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED**

#### **FINANCIAL REVIEW**

Incoming resources for the year decreased by 22% to £183,594 (2020 - £236,121). Outgoing resources decreased by 24% to £162,790 (2020 - £214,544). The net result for the year was a surplus of £20,804 (2020 - £21,577).

It is the policy of the charity to hold reserves to provide working capital for its continued operation. At the year end the total reserves held in unrestricted funds amounted to £71,934 (2020 - £51,130) with £nil (2020 - £nil) of restricted funds. These funds are held in accordance with the charitable objectives of the company.

#### **RESERVES POLICY**

The Trustees consider the level of reserves needed to sustain the charitable activities to be the equivalent of three months staff costs, this equates to £35,000. Any additional spare reserves would be reinvested in improving current facilities.

#### **PLANS FOR FUTURE PERIODS**

We will continue to maintain an outstanding quality of childcare. The setting hopes to make some internal and external improvements as part of ongoing work to maintain our current Ofsted rating.

We continue to work co-operatively with the school.

We will continue to work in partnership with the Shared Foundation Partnership within the local community.

We will continue to monitor changing guidance and policy around the Covid-19 pandemic ensuring that robust and dynamic risk assessments remain in place. Safety of children, parents and staff remain the highest priority.

The whole management team will continue to closely monitor the potential financial impact of the pandemic and occupancy numbers, staffing levels and potential areas for savings or increased revenue will remain under regular review.

## **DUNNINGTON CHILDREN**

### **DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED**

#### **RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE**

##### **Statement of Directors' and Trustees' Responsibilities**

The purpose of this statement is to distinguish the Directors' and Trustees' responsibilities for the accounts from those of the Independent Examiner as stated in his report.

Company and charity law require the Directors and Trustees respectively to prepare accounts for each financial year which give a true and fair view of the Charitable Company's state of affairs at the end of the year and of its financial activities for that year. In preparing those accounts the Directors and Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charitable Company will continue in operation.

#### **RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE**

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the accounts comply with the Companies Act 2006 and applicable charity law. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

#### **EXEMPTION**

This report has been prepared in accordance with the small company's regime under the Companies Act 2006.

By Order of the Management Committee,

Rebecca Oldfield  
Director and Trustee

17 December 2021

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNNINGTON CHILDREN**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Sarah Wearing FCA, DChA  
HPH, Chartered Accountants  
54 Bootham  
York  
YO30 7XZ

17 December 2021

**DUNNINGTON CHILDREN  
STATEMENT OF FINANCIAL ACTIVITIES  
AND INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2021**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>Income and endowments from:</b>					
Charitable activities	2	132,851	-	<b>132,851</b>	233,111
Other		4,029	-	<b>4,029</b>	3,000
Investments		2	-	<b>2</b>	10
Grants - COVID		46,712	-	<b>46,712</b>	-
<b>Total Income</b>		<b>183,594</b>	<b>-</b>	<b>183,594</b>	236,121
<b>Expenditure on:</b>					
Charitable activities		162,790	-	<b>162,790</b>	214,544
<b>Total Expenditure</b>	4	<b>162,790</b>	<b>-</b>	<b>162,790</b>	214,544
<b>Net income / (expenditure)</b>	3	<b>20,804</b>	<b>-</b>	<b>20,804</b>	21,577
<b>Net movement in funds</b>		<b>20,804</b>	<b>-</b>	<b>20,804</b>	21,577
<b>Reconciliation of funds:</b>					
Total funds brought forward		51,130	-	<b>51,130</b>	55,802
<b>Total funds carried forward</b>		<b>£ 71,934</b>	<b>£ -</b>	<b>£ 71,934</b>	£ 77,379

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

*The notes on pages 9 to 16 form part of these accounts.*



**DUNNINGTON CHILDREN**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2021**  
Company Number: 04448939

	Note	2021	2020
		£	£
<b>Fixed assets:</b>			
Tangible assets	6	<u>1,404</u>	<u>2,302</u>
Total Fixed Assets		<u>1,404</u>	<u>2,302</u>
<b>Current assets:</b>			
Debtors	7	16,700	15,138
Cash at bank and in hand		<u>63,512</u>	<u>44,504</u>
Total Current Assets		<u>80,212</u>	<u>59,642</u>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	8	<u>(9,682)</u>	<u>(10,814)</u>
Net current assets		<u>70,530</u>	<u>48,828</u>
Total assets less current liabilities		<u>71,934</u>	<u>51,130</u>
<b>Total Net Assets</b>		<u><u>£ 71,934</u></u>	<u><u>£ 51,130</u></u>
<b>The funds of the charity:</b>			
Unrestricted funds	9	71,934	51,130
Restricted funds	11	-	-
<b>Total Charity Funds</b>		<u><u>£ 71,934</u></u>	<u><u>£ 51,130</u></u>

In the Directors' and Trustees' opinion the charitable company was entitled under section 477 of the Companies Act 2006 ('the Act') to exemption from the audit of its accounts for the year ended 31 March 2021. No notice from members requiring an audit has been deposited under section 476 of the Act in relation to its accounts for the financial period. The Directors and Trustees are responsible for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its incoming resources and its application of resources for each period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with its requirements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

*Approved by the Board on 17 December 2021  
and signed on its behalf by:*

*Rebecca Oldfield*  
- Director and Trustee

*The notes on pages 9 to 16 form part of these accounts.*

**DUNNINGTON CHILDREN  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation**

The accounts have been prepared in accordance with 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 accounts are drawn up on the historical cost basis of accounting.

Dunnington Children meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charitable company is a private company limited by guarantee, incorporated in England. The address of the registered office is: Church Lane, Dunnington, York, North Yorkshire, YO19 5QG.

**b) Preparation of the accounts on a going concern basis**

The charity has cash resources and has no requirement for external funding. The directors and trustees have assessed the impact of Covid-19 and they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements.

**c) Tangible fixed assets**

All assets costing more than £500 are capitalised at cost.

Depreciation is provided on all tangible fixed assets in use at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment – Straight line over 5 and 10 years

**DUNNINGTON CHILDREN  
NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES - continued**

**d) Income**

Charges for childcare services are accounted for in the year in which the service is provided.

Funding grants and Government Support Grants relating to Covid-19 are accounted for as receivable in the period they are awarded.

Gifts and donations are accounted for when received.

Investment income is accounted for in the year on a receivable basis.

**e) Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

Governance costs include those costs associated with meeting the constitutional requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Certain expenditure is directly attributable to specific activities and has been included in those categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

All expenditure is accounted for on an accruals basis and includes the irrecoverable element of Value Added Tax.

**f) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**DUNNINGTON CHILDREN  
NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES - continued**

**g) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**h) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**i) Fund Accounting**

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the directors/trustees. Designations of unrestricted funds are made at the directors'/trustees' discretion in order to make allocations for anticipated future expenditure.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a particular purpose.

Restricted funds are funds which are subject to specific trusts, either declared by the donor when making the donation or grant conditions, or accepted by the donor in responding to a specific appeal.

**j) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**k) Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**DUNNINGTON CHILDREN**  
**NOTES TO THE ACCOUNTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. INCOME FROM CHARITABLE ACTIVITIES**

	Total 2021 £	Total 2020 £
Fee income	56,725	155,266
Government Early Years/Pathfinder funding	76,126	77,845
	<u>£ 132,851</u>	<u>£ 233,111</u>

All income relates to unrestricted funds.

**3. NET INCOME/EXPENDITURE FOR THE YEAR**

	2021 £	2020 £
<b>The surplus for the year is stated after charging:</b>		
Depreciation	898	1,306
Independent Examiner's remuneration	1,500	1,500
Other fees paid to Examiner	2,021	948
	<u>2,021</u>	<u>948</u>

**4. TOTAL EXPENDITURE**

	Staff Costs £	Support Costs	Total 2021 £	Total 2020 £
<b>Charitable activities</b>				
Cost of childcare provision	114,836	46,454	161,290	213,006
Governance costs	-	1,500	1,500	1,538
	<u>£ 114,836</u>	<u>£ 47,954</u>	<u>£ 162,790</u>	<u>£ 214,544</u>

In 2021 all expenditure related to unrestricted funds (2020 - £467 related to restricted funds)

**5. STAFF COSTS AND TRUSTEES' REMUNERATION**

	2021 £	2020 £
Gross salaries and wages	106,269	125,635
Employer's NIC	6,620	7,895
Employer's pension contributions	1,885	2,229
Supply staff	62	1,248
	<u>£ 114,836</u>	<u>£ 137,007</u>

The average number of employees in the year was 8 (2020 - 10), all involved with the provision of childcare. There were no employees with emoluments above £60,000 in the year.

No remuneration, benefits or expenses were received by any of the Directors or Trustees who held posts during the year in respect of their services to the Charitable Company.

The key management personnel of the charity comprise the Directors/Trustees, the Executive Director/Company Secretary and the Club Manager. The total employee benefits of the key management personnel were £21,628 (2020 - £23,475).

**DUNNINGTON CHILDREN**  
**NOTES TO THE ACCOUNTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6. FIXED ASSETS**

	Fixtures, fittings & equipment £	Total £
<i>Cost:</i>		
At 1 April 2020	53,720	53,720
Additions	-	-
At 31 March 2021	<u>53,720</u>	<u>53,720</u>
 <i>Depreciation:</i>		
At 1 April 2020	51,418	51,418
Charge for the year	898	898
At 31 March 2021	<u>52,316</u>	<u>52,316</u>
 <i>Net book values</i>		
31 March 2021	<u>£ 1,404</u>	<u>£ 1,404</u>
31 March 2020	<u>£ 2,302</u>	<u>£ 2,302</u>

**7. DEBTORS**

	Total 2021 £	Total 2020 £
Trade debtors	15,715	12,988
Prepayments and accrued income	985	2,150
	<u>£ 16,700</u>	<u>£ 15,138</u>

All debtors relate to unrestricted funds.

**DUNNINGTON CHILDREN**  
**NOTES TO THE ACCOUNTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**8. CREDITORS: amounts falling due within one year**

	Total 2021 £	Total 2020 £
Trade creditors	5,067	4,641
Accruals and deferred income	4,615	6,173
	<u>£ 9,682</u>	<u>£ 10,814</u>

All creditors falling due within one year relate to unrestricted funds.

**9. ACCUMULATED FUNDS**

<i><b>Current year</b></i>	Balance b/f 01/04/2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2021 £
Unrestricted funds	51,130	183,594	(162,790)	-	71,934
Restricted funds	-	-	-	-	-
	<u>£ 51,130</u>	<u>£ 183,594</u>	<u>£ (162,790)</u>	<u>£ -</u>	<u>£ 71,934</u>

  

<i><b>Comparative year</b></i>	Balance b/f 01/04/2019 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2020 £
Unrestricted funds	29,086	236,121	(214,077)	-	51,130
Restricted funds	467	-	(467)	-	-
	<u>£ 29,553</u>	<u>£ 236,121</u>	<u>£ (214,544)</u>	<u>£ -</u>	<u>£ 51,130</u>

**10. ANALYSIS OF THE CHARITY'S NET ASSETS BY FUND**

<i><b>Current year</b></i>	Fixed assets £	Net current assets £	Total 2021 £
Unrestricted funds	1,404	70,530	71,934
Restricted funds	-	-	-
	<u>£ 1,404</u>	<u>£ 70,530</u>	<u>£ 71,934</u>

  

<i><b>Comparative year</b></i>	Fixed assets £	Net current assets £	Total 2020 £
Unrestricted funds	2,302	48,828	51,130
Restricted funds	-	-	-
	<u>£ 2,302</u>	<u>£ 48,828</u>	<u>£ 51,130</u>

**DUNNINGTON CHILDREN**  
**NOTES TO THE ACCOUNTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**11. SUMMARY OF RESTRICTED FUNDS**

<b>Current year</b>	Balance b/f 01/04/2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2021 £
CAS Outside Play Area	-	-	-	-	-
	£ -	£ -	£ -	£ -	£ -
<b>Comparative year</b>	Balance b/f 01/04/2019 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2020 £
CAS Outside Play Area	467	-	(467)	-	-
	£ 467	£ -	£ (467)	£ -	£ -

CAS Outside Play Area - This fund relates to Capital Access funds for the outside classroom, gates etc.

**12. TRANSACTIONS WITH RELATED PARTIES**

The Charitable Company has a Transfer of Control Agreement with the Governors of Dunnington Primary School in respect of the use of premises at the school site. The agreement stipulates that the rent will remain fixed at £8,000 for the first five years, commencing March 2004, after which it will be subject to increases in line with the "Harmonised Consumer Price Index". The agreed annual rent has not changed since the initial period ended, however, a reduction in rent was agreed in the year due to low occupancy as a result of COVID-19 measures.

The Charitable Company has taken out indemnity insurance on behalf of the Trustees. This cover is part of the general insurance provision and the cost is not separately identifiable.

A management contract exists between the Charitable Company and York Childcare Limited. Management charges of £14,067 (2020 - £24,533) were paid to York Childcare Limited for services provided to the Charitable Company. At the year end the Charitable Company was owed £Nil (2020 - £1,170) from York Childcare Limited.

There were no other related party transactions.

**13. TAX STATUS**

As a registered charity (number 1093097), Dunnington Children is exempt from the payment of income and corporation tax on its income falling within sections 466 to 493 of the Corporation Tax Act 2010.

**14. COMPANY STATUS**

The Charitable Company is incorporated under the Companies Acts as a private company limited by guarantee and not having a share capital. Each member is liable, if the Charitable Company is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charitable Company while the contributor was a member.



**DUNNINGTON CHILDREN**  
**NOTES TO THE ACCOUNTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**15. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>Income and endowments from:</b>				
Charitable activities	233,111	-	<b>233,111</b>	177,339
Other	3,000	-	<b>3,000</b>	3,210
Investments	10	-	<b>10</b>	7
<b>Total Income</b>	<b>236,121</b>	<b>-</b>	<b>236,121</b>	<b>180,556</b>
<b>Expenditure on:</b>				
Charitable activities	214,077	-	<b>214,077</b>	206,805
<b>Total Expenditure</b>	<b>214,077</b>	<b>-</b>	<b>214,077</b>	<b>206,805</b>
<b>Net (expenditure) / income</b>	<b>22,044</b>	<b>-</b>	<b>22,044</b>	<b>(26,249)</b>
<b>Net movement in funds</b>	<b>22,044</b>	<b>-</b>	<b>22,044</b>	<b>(26,249)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	29,086	-	<b>29,086</b>	55,802
<b>Total funds carried forward</b>	<b>£ 51,130</b>	<b>£ -</b>	<b>£ 51,130</b>	<b>£ 29,553</b>

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