

**REGISTERED COMPANY NUMBER: 05212617 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1107885**

Report of the Trustees and  
Financial Statements for the Year Ended 31 August 2023  
for  
The Glynne School Club

Lewis Smith & Co.  
Chartered Certified Accountants  
The Old Doctor's House  
74 Grange Road  
Dudley  
West Midlands  
DY1 2AW

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for the Year Ended 31 August 2023

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The Glynne School Club

Reference and Administrative Details  
for the Year Ended 31 August 2023

**TRUSTEES**

Mr J Bennett  
Ms D Tranter (Treasurer)  
Ms N Swingewood  
Mrs D Tomkins (Chair)  
Mrs C L Jukes-Jones  
Mr D M Goodman  
Mr S Hurley (appointed 1.9.22)

**REGISTERED OFFICE**

The Glynne Primary School  
Cot Lane  
Kingswinford  
West Midlands  
DY6 9TH

**REGISTERED COMPANY  
NUMBER**

05212617 (England and Wales)

**REGISTERED CHARITY NUMBER 1107885**

**INDEPENDENT EXAMINER**

Lewis Smith & Co.  
Chartered Certified Accountants  
The Old Doctor's House  
74 Grange Road  
Dudley  
West Midlands  
DY1 2AW

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. 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 principal object of the charity is to provide necessary facilities for the daily care and recreation of children during out of school hours and school holidays.

### **Significant activities**

The club provides care for children before and after school and during school holidays. The children can take part in a range of activities whilst in the club. The children have use of the playing fields of the school and so can partake in physical or sporting activity. They have use of the library where they can sit and read or do homework. In addition there are various games, toys and crafts which they can play with.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

We have reported a deficit for the year of £1,755 (2022 - surplus of £6,977). Unrestricted reserves at 31st August 2023 were £34,420 (2022 - £36,175) and so it is considered by the Trustees that the club is still in a stable financial position. A maximum of 24 children aged from 5 to 8 years may attend the club at any one time, with the maximum allowed in the club is 46, but due to staffing the number of children is normally 40. With the admissions policy allowing the attendance of children up to the age of 11. The club works on a ratio of 1 adult to every 8 children. There are currently around 100 children on the roll. The club also operates in the school holidays and have now included children outside of children attending Glynne Primary School. Children from the age of 5 are included in the holiday club. The club is run on behalf of the committee by two managers who share managerial responsibility. There have been no substantial increases to the workforce. We have continued to work well with the School Wrap - Around Care arrangements. The Head Teacher Miss Powell has continued her much appreciated support.

## **FINANCIAL REVIEW**

### **Reserves policy**

The trustees would prefer to run the club with reserves in the region of £10,000 to £20,000 and therefore consider that the current level of reserves are too high at present. In order to reduce the surplus they are continuing with additional trips and activities during Holiday Club as soon as it is able without restrictions, also. Committee is reviewing other options of more entertainment programmes to benefit the children. The aim is to keep reserves at a level to cover any exceptional expenditure or an unexpected fall in child places.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. The number of Trustees shall not be less than three but shall not be subject to a maximum.

### **Organisational structure**

The business of the Charity is managed by the Trustees who may exercise all the powers of the Charity. The Trustees delegate the day to day running of the charity to the club staff.

The Glynne School Club

Report of the Trustees  
for the Year Ended 31 August 2023

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Related parties**

The Glynne School Club has an agreement with the Glynne School to use certain facilities of the School. The Glynne School charges the club a rent for this use.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs D Tomkins - Trustee

Independent Examiner's Report to the Trustees of  
The Glynne School Club

**Independent examiner's report to the trustees of The Glynne School Club ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

**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.

Mr Craig Alan Beale

Lewis Smith & Co.  
Chartered Certified Accountants  
The Old Doctor's House  
74 Grange Road  
Dudley  
West Midlands  
DY1 2AW

Date: .....

The Glynne School Club

Statement of Financial Activities  
for the Year Ended 31 August 2023

		31.8.23 Unrestricted fund £	31.8.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Other trading activities	2	80,098	86,455
Investment income	3	63	2
<b>Total</b>		<u>80,161</u>	<u>86,457</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Other trading activities		<u>81,916</u>	<u>79,480</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,755)	6,977
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		36,175	29,198
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>34,420</u></u>	<u><u>36,175</u></u>

The notes form part of these financial statements

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	699	1,001
<b>CURRENT ASSETS</b>			
Debtors	9	1,947	6,815
Cash at bank and in hand		33,321	39,506
		<hr/> 35,268	<hr/> 46,321
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,547)	(11,147)
<b>NET CURRENT ASSETS</b>		<hr/> 33,721	<hr/> 35,174
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 34,420	<hr/> 36,175
<b>NET ASSETS</b>		<hr/> 34,420	<hr/> 36,175
<b>FUNDS</b>	11		
Unrestricted funds		<hr/> 34,420	<hr/> 36,175
<b>TOTAL FUNDS</b>		<hr/> 34,420	<hr/> 36,175

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.



The Glynne School Club

Balance Sheet - continued

31 August 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
Mrs D Tomkins - Trustee

.....  
Ms D Tranter - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) and the figures are rounded to the nearest round pound.

The financial statements have been prepared on a going concern basis.

### **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.

### **Government Grants**

Government grants are recognised at the point that they are receivable and there is reasonable assurance that the company will comply with the conditions attached to them. They are valued at the consideration received or to be received.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

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

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

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

### **Pension costs and other post-retirement benefits**

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

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**2. OTHER TRADING ACTIVITIES**

	31.8.23	31.8.22
	£	£
Out of school care fees	80,098	86,455

**3. INVESTMENT INCOME**

	31.8.23	31.8.22
	£	£
Deposit account interest	63	2

**4. NET INCOME/(EXPENDITURE)**

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

	31.8.23	31.8.22
	£	£
Depreciation - owned assets	528	447

**5. TRUSTEES' REMUNERATION AND BENEFITS**

	31.8.23	31.8.22
	£	£
Trustees' salaries	21,047	21,646

The following trustees received remuneration for the year as detailed below:

	31.8.23	31.8.22
	£	£
Ms N Swingewood	10,342	10,284
Ms D Tomkins	8,773	8,925
Ms D Tranter	1,932	2,437
	21,047	21,646

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**6. STAFF COSTS**

	31.8.23	31.8.22
	£	£
Wages and salaries	66,844	64,993
Social security costs	216	72
Other pension costs	364	353
	<u>67,424</u>	<u>65,418</u>

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

	31.8.23	31.8.22
Average number of employees	<u>10</u>	<u>11</u>

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	86,455
Investment income	<u>2</u>
<b>Total</b>	<u>86,457</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Other trading activities	<u>79,480</u>
<b>NET INCOME</b>	6,977
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	29,198
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>36,175</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**8. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2022	1,758	1,049	2,807
Additions	226	-	226
	<hr/>	<hr/>	<hr/>
At 31 August 2023	1,984	1,049	3,033
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 September 2022	1,460	346	1,806
Charge for year	181	347	528
	<hr/>	<hr/>	<hr/>
At 31 August 2023	1,641	693	2,334
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 August 2023	343	356	699
	<hr/>	<hr/>	<hr/>
At 31 August 2022	298	703	1,001
	<hr/>	<hr/>	<hr/>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.23	31.8.22
	£	£
Trade debtors	944	6,031
PAYE debtor	180	-
Prepayments	823	784
	<hr/>	<hr/>
	1,947	6,815
	<hr/>	<hr/>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.23	31.8.22
	£	£
Trade creditors	-	25
Social security and other taxes	-	603
Credit card account	89	388
Accruals and deferred income	1,458	10,131
	<hr/>	<hr/>
	1,547	11,147
	<hr/>	<hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**11. MOVEMENT IN FUNDS**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	36,175	(1,755)	34,420
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>36,175</u>	<u>(1,755)</u>	<u>34,420</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	80,161	(81,916)	(1,755)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>80,161</u>	<u>(81,916)</u>	<u>(1,755)</u>

**Comparatives for movement in funds**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	29,198	6,977	36,175
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>29,198</u>	<u>6,977</u>	<u>36,175</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	86,457	(79,480)	6,977
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>86,457</u>	<u>(79,480)</u>	<u>6,977</u>

**12. RELATED PARTY DISCLOSURES**

During the year, one trustee had children attending the club and their total fees were £956 (2022 - two trustees, fees £124).

The Glynne School Club

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2023

	31.8.23 £	31.8.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Out of school care fees	80,098	86,455
<b>Investment income</b>		
Deposit account interest	63	2
<b>Total incoming resources</b>	80,161	86,457
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Trustees' salaries	21,047	21,646
Wages	45,797	43,347
Social security	216	72
Pensions	364	353
Insurance	376	340
Telephone	606	669
Postage and stationery	468	239
Computer costs	135	267
Childrens activities	473	282
Toys, equipment & consumables	903	1,125
Staff entertaining and gifts	438	747
Rent	4,462	4,383
Repairs and maintenance	21	35
Licences and subscriptions	903	1,092
Training costs	310	306
Refreshments	1,823	1,923
Childrens gifts	414	408
Clothing costs	11	283
Bank and credit card charges	32	32
Legal and professional fees	941	86
Accountancy	1,538	1,266
Bad debts	4	-
PAYE interest	2	-
Cleaning	104	132
Depreciation on fixtures and fittings	181	101
Depreciation on computer equipment	347	346
	81,916	79,480
Total resources expended	81,916	79,480
<b>Net (expenditure)/income</b>	(1,755)	6,977

This page does not form part of the statutory financial statements