

# THE KOOL KIDS CLUB

England & Wales · Charity number 1111227

## Details

---

Other names	KOOL KIDS CLUB
Status	Registered
Legal form	Other
Registered	2005-09-08
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Clifton With Rawcliffe School Eastholme Drive York YO30 5TA
Phone	01904409764
Email	<a href="mailto:koolkids@koolkidsoosc.co.uk">koolkids@koolkidsoosc.co.uk</a>
Website	<a href="https://koolkidsoosc.co.uk/">https://koolkidsoosc.co.uk/</a>

## Activities

---

**Objects:** A) TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE AND RECREATION OF CHILDREN OUT OF SCHOOL HOURS. B) TO ADVANCE THE EDUCATION AND TRAINING OF THE STAFF IN THIS PROVISION.

**Activities:** TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE AND RECREATION OF CHILDREN OUT OF SCHOOL HOURS AND TO ADVANCE THE EDUCATION AND TRAINING OF THE STAFF IN THIS PROVISION.

## Classification

---

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE RAWCLIFFE AND CLIFTON WITHOUT PARISHES, NORTH YORKSHIRE.
- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£225,509	£232,563	-	-
2024-04-30	£201,856	£186,048	-	-
2023-04-30	£199,073	£162,561	-	-
2022-04-30	£183,442	£162,094	-	-
2021-04-30	£138,549	£144,149	-	-

## Trustees

Name	Role	Appointed
Claire McCormick		2018-05-17
Craig Austin Robert Vincent		2023-05-17
Dr Josephine Louise Armistead		2018-02-22
Paul Michael Jackson		2025-04-02

**THE KOOL KIDS CLUB**

England & Wales - Charity number 1111227

---

# Accounts

---

Charity Number: 1111227

**THE KOOL KIDS CLUB**  
**REPORT AND ACCOUNTS**  
for the year ended  
**30 April 2025**



HPH  
Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ

**THE KOOL KIDS CLUB**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

CONTENTS	Page
Trustees' Annual Report	1 – 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10-15

**THE KOOL KIDS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2025**  
**Charity number 1111227**

The Trustees have pleasure in presenting their Report and the Accounts for the year ended 30 April 2025.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1<sup>st</sup> April 2005 which has since been withdrawn.

The Charity is a Public Benefit Entity.

**OBJECTIVES AND ACTIVITIES**

The objects of the club are to provide the necessary facilities for the daily care, recreation, and education of children during out of school hours, and to advance the education and training of the persons in the provision of such care, education, and recreational facilities.

The club provides childcare provision before and after school for families who attend Clifton with Rawcliffe Primary School. The holiday club provides childcare for families across the City of York. The school itself does not provide such care and the club provides this public benefit. The club operates a breakfast club and an after-school club every day of the week. We provide holiday care each school holiday and open for teacher training days.

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

**THE KOOL KIDS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2025**  
**Charity number 1111227**

**ACHIEVEMENTS AND PERFORMANCE**

**Ofsted**

The most recent Ofsted inspection was on 18<sup>th</sup> September 2024 and the Trustees are pleased to report the outcome was 'Met'.

The inspector praised the overall management of the club and the care for the children. It was recognised staff safeguarding knowledge and understanding was strong.

**Management**

In 2025, the most significant development for The Kool Kids Club, an unincorporated charity, has been an application to the Charity Commission to become a Charitable Incorporated Organisation. The Kool Kids Club CIO (Charity number 1213344, Company number CE039964) was established on 19 May 2025. As a new entity, the CIO needed to apply to Ofsted to become a registered childcare provider. Once Ofsted registers the CIO, the Trustees will apply to close the unincorporated charity, and all operational activities will transfer to the new CIO. The new registration will increase places to 100.

The Managers and Trustees continue to work co-operatively with the school to ensure that the space and facilities available to the club at the school are appropriate and secure.

Kool Kids has continued to maintain high occupancy levels with a constant demand for places. The club aims to meet most requests for places but from time to time there is a waiting list. The Manager reviews the allocation of places regularly to respond to change in demand and to ensure any family waiting for a place is allocated one as soon as possible.

In response to the unmet demand for places, Kool Kids Club had the opportunity to apply for grant support to create an additional 10 places for primary aged children, under the Government's Wraparound Childcare Expansion scheme. The application was successful and the club intends to offer the 10 additional places to children on the waiting list. One additional play worker post has been created to meet the additional places.

Occupancy levels during this year went from 89% to 92% in After School Club (ASC); and 77% to 66% in Breakfast Club (BC), with a maximum occupancy of 70 children. Going forward maximum occupancy will increase to 100. Club numbers continue to be closely monitored as places are in constant demand.

Following the successful Ofsted inspection in September 2024, Kool Kids Club is offering Early Years Foundation Stage (EYFS) places. Demand for EYFS places is high and this is an area for expansion for the club.

The robust policy to keep a tighter and quicker control on those falling into debt has continued to be successfully administered through the Business Support role. Debt is consistently being monitored, and initiatives put in place to prevent, manage and claw back debt.

In addition, good relationships, and half-termly meetings with school have meant that the club continues to be able to monitor and respond rapidly to the need for assisted places.

**THE KOOL KIDS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2025**  
**Charity number 1111227**

**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

As part of its charitable purpose and public benefit, through the assisted place scheme, the club continues to subsidise childcare fees for parents who have experienced a sudden and usually temporary change in circumstance and whose children benefit from attending the club. These requests are considered on a case-by-case basis. This year the Trustees agreed to allocate £982 (2024 £1,643) of funds to continue this support within the club. The Trustees felt that reflected and recognised the continuing cost of living difficulties being experienced by families.

The club's marketing strategy continues to work well, publicising the club and its offer very successfully alongside the new club website.

**Staffing and training**

The Trustees restructured the senior management team (SMT) during the year, to recognise the skills and experience offered by the post holders. When the manager and deputy manager returned from maternity leave, in early 2025, three new roles were created - operational manager, under eights manager and over eights manager, replacing the manager and deputy manager roles and including the acting manager role. This strengthens the leadership within the club and distributes responsibilities across the most qualified members of staff.

In order to maintain a high quality of childcare, Kool Kids Club aims to offer child:adult ratios of 8:1. The staff team, working under the SMT, has remained stable over the past year, and now consists of five full-time playworkers. Two part-time playworkers and one additional full-time have been employed to replace those who resigned during the past year. Advertising for playworkers has continued throughout the remainder of the financial year.

Staff all complete the required first aid, safeguarding and food hygiene training. Trustees maintain an annual training budget and encourage staff to develop their skills, knowledge and understanding of playwork and childcare, supporting staff to gain qualifications. This year two members of staff are completing Level 3 in EYFS and another has registered to start the same qualification. The over eights manager is enrolled on a Level 5 Early Years Lead Practitioner course.

**FINANCIAL REVIEW**

Income picked up this year, totaling £225,509 (2024 - £201,856), fees from childcare provision amounted to £225,145 (2024 - £201,537). The associated expenditure was £232,563 (2024 - £186,048), principally in payroll, management and premises costs.

**STRUCTURE. GOVERNANCE AND MANAGEMENT**

The governing document is a constitution dated 10th May 2005 and it is an Out of School Club.

A new governing document and constitution has been created for The Kool Kids Club CIO, which will become operational when Ofsted approves the registration to provide childcare to this new entity.

The Trustees are appointed by nomination. To ensure managed succession, applications to become a trustee are welcomed and advertising through school and social media occurs regularly.

**THE KOOL KIDS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2025**  
**Charity number 1111227**

**STRUCTURE. GOVERNANCE AND MANAGEMENT (CONTINUED)**

The Trustees have considered the major risks for the Charity and are satisfied that there are systems and procedures in place to manage them.

The accounting records are maintained on accounting software including the use of Fee and Purchase ledgers.

**STATEMENT OF THE CHARITY'S POLICY ON RESERVES**

The club continues to expand and the Trustees have reviewed the reserves policy, which now states that unrestricted reserves should be held at such a level that would cover costs in the event of sudden and unforeseen closure. This level has been calculated to include payroll, utilities and rent for one month, plus redundancy costs. Based on current levels, this amounts to approximately £40,000 and the Trustees are satisfied the club remains in a financially sound position.

**PLANS FOR FUTURE PERIODS**

Trustees at Kool Kids continue to be dedicated and aware of changing circumstances, responding swiftly to issues that arise. The aims and objectives to navigate changes remains as follows:

- Continuing with the excellent relationship with Clifton with Rawcliffe Primary and the Pathfinder Trust to ensure changes in local and national advice are shared and acted upon.
- Using our collated service data to help anticipate future demand.
- Ensuring any debt from club fees is managed and recuperated, whilst recognising the difficult challenges faced by families.
- Continuing to listen to and support families in need with assisted places, where possible.
- Seeking government, local authority, and other available organisational grants to help fund assisted places and other budget areas.
- Building an understanding of parental concerns in order to respond positively to create confidence and build resilience during this difficult time.
- Continuing to take advantage of government schemes that support staff.

**THE KOOL KIDS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2025**  
**Charity number 1111227**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

The Charity's registered name is The Kool Kids Club, registration number 1111227, with a working name of Kool Kids Club.

The principal address of the Charity is:

Clifton With Rawcliffe Junior School  
Eastholme Drive  
YORK  
YO30 5TA

The names of the Charity Trustees who manage the Charity are:

Claire McCormick	Chair
Jo Armistead	
Craig Vincent	
Paul Jackson	(Appointed 02 April 2025)

The Operational Manager of the setting who is registered with Ofsted is Lauren Pierse.

The advisers to the Charity are:

S B Wearing HPH, Chartered Accountants 54 Bootham YORK YO30 7XZ	Independent Examiner
---	----------------------

HPH, Chartered Accountants 54 Bootham YORK YO30 7XZ	Payroll Bureau
--	----------------

HSBC Bank plc Parliament Street YORK YO1 8XS	Bankers
---	---------

The Club has an agreement with York Childcare Support Hub who provide financial services and Trustee support.

**THE KOOL KIDS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2025**  
**Charity number 1111227**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's state of affairs at the end of the year and of its financial activities for that year. In preparing those accounts the 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 Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**DECLARATION**

The trustees declare that they have approved the Trustees' Annual Report above.

Signed on behalf of the Charity's Trustees on 19 February 2026

*Jo Armistead*  
..... Jo Armistead                      - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KOOL KIDS CLUB**

I report to the Trustees on my examination of the accounts of The Kool Kids Club ('the Charity') for the year ended 30 April 2025.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity'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 Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

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

As the Charity Trustees 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 Charity's accounts carried out under section 145 of the 2011 Act and 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.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has since been withdrawn.

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

### **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 Charity 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.

Sarah Wearing FCA, DChA  
HPH, Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ  
19 February 2026

## THE KOOL KIDS CLUB

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2025

	<i>Notes</i>	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income and endowments from:</b>					
Charitable activities	2	225,145	364	<b>225,509</b>	201,537
Donations		-	-	-	319
<b>Total income</b>		<b>225,145</b>	<b>364</b>	<b>225,509</b>	<b>201,856</b>
<b>Expenditure on:</b>					
Charitable activities	4	232,199	364	<b>232,563</b>	186,048
<b>Total expenditure</b>		<b>232,199</b>	<b>364</b>	<b>232,563</b>	<b>186,048</b>
<b>Net movement in funds:</b>					
<b>Net (expenditure) / income</b>	3	<b>(7,054)</b>	-	<b>(7,054)</b>	15,808
<b>Reconciliation of funds:</b>					
Total funds brought forward		150,927	-	<b>150,927</b>	135,119
<b>Total funds carried forward</b>		<b>£ 143,873</b>	<b>£ -</b>	<b>£ 143,873</b>	<b>£ 150,927</b>

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 10 to 15 form part of these accounts

**THE KOOL KIDS CLUB**

**BALANCE SHEET  
AS AT 30 APRIL 2025  
Charity number 1111227**

		2025		2024	
	Notes	£	£	£	£
<b>Current assets:</b>					
Debtors	6	14,335		11,003	
Cash at bank and in hand		146,423		150,885	
Total current assets		160,758		161,888	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	7	16,885		10,961	
Net current assets		143,873		150,927	
<b>Total net assets</b>		<b>£ 143,873</b>		<b>£ 150,927</b>	
<b>The funds of the charity:</b>					
Unrestricted funds	8	143,873		150,927	
Restricted funds	8	-		-	
<b>Total Funds</b>		<b>£ 143,873</b>		<b>£ 150,927</b>	

Approved by the Trustees on 19 February 2026 and signed on their behalf by:

*Jo Armistead*

.....  
Jo Armistead  
Trustee

The notes on pages 10 to 15 form part of these accounts

## THE KOOL KIDS CLUB

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025

#### 1. ACCOUNTING POLICIES

##### a) Basis of Accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Kool Kids Club 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 Kool Kids Club is a registered charity number 1111227. Its registered address is: Clifton with Rawcliffe Primary School, Eastholme Drive, YORK, YO30 5TA.

In 2025, The Kool Kids Club, an unincorporated charity, has applied to the Charity Commission to become a Charitable Incorporated Organisation. The Kool Kids Club CIO (Charity number 1213344, Company number CE039964) was established on 19 May 2025. Its registered address remains at Clifton with Rawcliffe Primary School, Eastholme Drive, YORK, YO30 5TA.

##### b) Preparation of accounts on a going concern basis

The Charity has cash resources and has no requirement for external funding. The Trustees 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) Income

Charges for childcare services are accounted for in the year in which the service is provided. Funding grants are accounted for as receivable in the period they are awarded. Gifts, donations, and other income are accounted for when received. Investment income is accounted for in the year on a receivable basis.

##### d) Expenditure

All expenditure is accounted for on an accruals basis and includes the irrecoverable element of Value Added Tax. Expenditure has been allocated to the "cost of charitable activities" where they are direct costs which are associated with the provision of childcare. "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.

##### e) 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.

## THE KOOL KIDS CLUB

### NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR ENDED 30 APRIL 2025

#### 1. ACCOUNTING POLICIES - CONTINUED

**f) 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.

**g) 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.

**h) Fund Accounting**

Unrestricted funds are funds which are available for use or retention at the discretion of the Trustees, in accordance with the Charity's objects. Designated funds comprise unrestricted funds that have been set aside by the Trustees for a particular purpose. Restricted funds are funds that 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.

**i) 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.

**THE KOOL KIDS CLUB**  
**NOTES TO THE ACCOUNTS - CONTINUED**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**2. INCOME FROM CHARITABLE ACTIVITIES**

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Fee income - childcare provision	225,145	-	225,145	201,537
Fundraising	-	364	364	-
	<u>£ 225,145</u>	<u>£ 364</u>	<u>£ 225,509</u>	<u>£ 201,537</u>

In 2024 no income from charitable activities related to restricted funds.

**3. NET EXPENDITURE/INCOME**

	<i>2025 £</i>	<i>2024 £</i>
Net expenditure stated after charging:		
Independent examiner's fee		
Statutory accounts production and external review	2,844	857
Other services	1,561	2,084
	<u>1,561</u>	<u>2,084</u>

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Cost of childcare provision				
-Staff Costs	160,477	-	160,477	122,029
-Support Costs	64,846	-	64,846	61,078
Governance costs				
-Staff Costs	-	-	-	-
-Support Costs	6,876	364	7,240	2,941
	<u>£ 232,199</u>	<u>£ 364</u>	<u>£ 232,563</u>	<u>£ 186,048</u>

In 2024 no expenditure related to restricted funds.

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

	<i>2025 £</i>	<i>2024 £</i>
Gross salaries and wages	151,813	117,406
Employer's NIC	4,850	2,076
Pension costs	2,866	1,936
Supply staff	948	611
	<u>£ 160,477</u>	<u>£ 122,029</u>

The average number of employees in the year was 12 (2024 - 11), 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 Trustees who held posts during the year in respect of their services to the Charity.

The key management personnel of the Charity comprise of the two Setting Managers and Trustees. The total employee benefits of the key management personnel were £56,847 (2024: The key management of the Charity comprise of the Setting Manager and Trustees. The total employee benefits of the key management personnel were £32,259).

**THE KOOL KIDS CLUB**

**NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2025**

**6. DEBTORS**

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2025</i>	<i>Total 2024</i>
	£	£	£	£
Trade debtors	9,608	-	9,608	7,625
Other debtors	3,216	364	3,580	3,363
Prepayments	1,147	-	1,147	15
	<u>£ 13,971</u>	<u>£ 364</u>	<u>£ 14,335</u>	<u>£ 11,003</u>

In 2024 no debtors related to restricted funds.

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

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2025</i>	<i>Total 2024</i>
	£	£	£	£
Trade creditors	12,163	-	12,163	9,473
Accruals and deferred income	1,863	364	2,227	1,488
Other creditors	2,495	-	2,495	-
	<u>£ 16,521</u>	<u>£ 364</u>	<u>£ 16,885</u>	<u>£ 10,961</u>

In 2024 no creditors related to restricted funds.

**8. SUMMARY OF FUNDS**

	<i>Balance b/f 01/05/2024</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance c/f 30/04/2025</i>
	£	£	£	£	£
Unrestricted funds	150,927	225,145	(232,199)	-	143,873
Restricted funds					
-Support - Accountancy fund	-	364	(364)	-	-
	<u>£ 150,927</u>	<u>£ 225,509</u>	<u>£(232,563)</u>	<u>£ -</u>	<u>£ 143,873</u>
	<i>Balance b/f 01/05/2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance c/f 30/04/2024</i>
	£	£	£	£	£
Unrestricted funds	135,119	201,856	(186,048)	-	150,927
	<u>£ 135,119</u>	<u>£ 201,856</u>	<u>£(186,048)</u>	<u>£ -</u>	<u>£ 150,927</u>

Restricted funds

Fund raised to share with Kool Kids Club and Oscar's Brain Charity Tumor to be restricted for accountancy purposes.

**THE KOOL KIDS CLUB**

**NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2025**

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

<i>Current year</i>	<i>Net current assets</i>	<i>Total 2025</i>
	£	£
Unrestricted funds	143,873	143,873
	<u>£ 143,873</u>	<u>£ 143,873</u>
	<u><u>£ 143,873</u></u>	<u><u>£ 143,873</u></u>
<i>Prior year</i>	<i>Net current assets</i>	<i>Total 2024</i>
	£	£
Unrestricted funds	150,927	150,927
	<u>£ 150,927</u>	<u>£ 150,927</u>
	<u><u>£ 150,927</u></u>	<u><u>£ 150,927</u></u>

**10. OPERATING LEASE COMMITMENTS**

The total future value of minimum lease payments is	2025	2024
	£	£
Within one year	12,800	11,400
Within two to five years	4,400	17,200
	<u>£ 17,200</u>	<u>£ 28,600</u>
	<u><u>£ 17,200</u></u>	<u><u>£ 28,600</u></u>

The amount of non-cancellable operating lease payments recognised as an expense during the period was £11,400 (2024 - £9,800).

**11. TRANSACTIONS WITH RELATED PARTIES**

A management contract exists between the Charity and York Childcare Support Hub. Management charges of £26,646 (2024 - £24,075) were paid to York Childcare Support Hub for services provided to the Charity. At the year end the Charity owed York Childcare Support Hub £2,807 (2024 - £2,752). At the year end monies held by York Childcare Limited for payroll payments was £nil (2024 - £14).

There were no other related party transactions.

**THE KOOL KIDS CLUB**

**NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2025**

**12. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
Income and endowments from:			
Charitable activities	201,537	-	201,537
Donations	319	-	319
	<hr/>	<hr/>	<hr/>
Total income	201,856	-	201,856
	<hr/>	<hr/>	<hr/>
Expenditure on:			
Charitable activities	186,048	-	186,048
	<hr/>	<hr/>	<hr/>
Total expenditure	186,048	-	186,048
	<hr/>	<hr/>	<hr/>
Net movement in funds - net income	15,808	-	15,808
	<hr/>	<hr/>	<hr/>
Reconciliation of funds:			
Total funds brought forward	135,119	-	135,119
	<hr/>	<hr/>	<hr/>
Total funds carried forward	<u>£ 150,927</u>	<u>£ -</u>	<u>£ 150,927</u>

**THE KOOL KIDS CLUB**

England & Wales - Charity number 1111227

---

# Accounts

---

Charity Number: 1111227

**THE KOOL KIDS CLUB**  
**REPORT AND ACCOUNTS**  
**for the year ended**  
**30 April 2024**



HPH  
Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ

**THE KOOL KIDS CLUB**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

CONTENTS	Page
Trustees' Annual Report	1 – 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10-14

## **THE KOOL KIDS CLUB**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2024 Charity number 1111227**

The Trustees have pleasure in presenting their Report and the Accounts for the year ended 30 April 2024.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1<sup>st</sup> April 2005 which has since been withdrawn.

The Charity is a Public Benefit Entity.

#### **OBJECTIVES AND ACTIVITIES**

The objects of the club are to provide the necessary facilities for the daily care, recreation, and education of children during out of school hours, and to advance the education and training of the persons in the provision of such care, education, and recreational facilities.

The club provides childcare provision before and after school for families who attend Clifton with Rawcliffe Primary School. The holiday club provides childcare for families across the City of York. The school itself does not provide such care and the club provides this public benefit. The club operates a breakfast club and an after-school club every day of the week. We provide holiday care each school holiday and open for teacher training days.

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

## **THE KOOL KIDS CLUB**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2024 Charity number 1111227**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Ofsted**

The most recent Ofsted inspection was on 18<sup>th</sup> September 2024 and the Trustees are pleased to report the outcome was 'Met'.

The inspector praised the overall management of the club and the care for the children. It was recognized staff safeguarding knowledge and understanding was strong.

##### **Management**

The Manager, Deputy Manager and Trustees continue to work co-operatively with the school to ensure that the space and facilities available to the club at the school are appropriate and secure.

Kool Kids occupancy levels have now returned to pre-pandemic numbers, and demand for places remains very high. The club aims to meet most requests for places but from time to time there is a waiting list. The Manager reviews the allocation of places regularly to respond to change in demand and to ensure any family waiting for a place is allocated one as soon as possible.

Occupancy levels during this year went from under 8s 104%, and over 8s 79% in ASC and, under 8s 70% and over 8s 95% in BC with a maximum occupancy of 70 children to ASC – under 8s 99%, over 8s 78%; and BC – under 8s 73%, over 8s 80%. Due to staffing, registration continued with maximum of 40 under 8s and 30 over 8s. Club numbers continue to be closely monitored as places are in constant demand.

The robust policy to keep a tighter and quicker track on those falling into debt has continued to be successfully administered through the Business Support role. Debt is consistently being monitored and initiatives put in place to prevent, manage and claw back debt.

In addition, good relationships, and half termly meetings with school have meant that the club continues to be able to monitor and respond rapidly to the need for assisted places.

As part of its charitable purpose and public benefit, through the assisted place scheme, the club continues to subsidise childcare fees for parents who have experienced a sudden and usually temporary change in circumstance and whose children benefit from attending the club. These requests are considered on a case-by-case basis. This year the Trustees agreed to allocate £1,643 (2023 £1,328) of funds to continue this support within the club. The Trustees felt that reflected and recognised the continuing cost of living difficulties being experienced by families.

The club's marketing strategy continues to work well, publicising the club and its offer very successfully alongside the new club website.

## **THE KOOL KIDS CLUB**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2024 Charity number 1111227**

#### **Staffing and training**

In March, the Manager and Deputy Manager went on maternity leave. Despite a difficult recruitment climate in the sector, the club has recruited a replacement Manager and a temporary Deputy Manager.

In order to maintain a high quality of childcare, Kool Kids Club aims to offer child:adult ratios of 8:1. With three full-time playworkers, one additional full-time and two additional part-time playworkers have been employed to replace those who resigned during the past year. Advertising for playworkers has continued throughout the remainder of the financial year.

Staff all complete the required first aid, safeguarding and food hygiene training. Trustees maintain an annual training budget and encourage staff to develop their skills, knowledge and understanding of playwork and childcare, supporting staff to gain qualifications. This year one member of staff is completing a Level 3 in EYFS and another has registered to start the same qualification.

There were some significant challenges to navigate during 2023/2024; however, the Trustees and staff are pleased to have been able to work in partnership with the school to keep the club open for eligible children and families.

#### **FINANCIAL REVIEW**

Income picked up this year, totaling £201,856 (2023 - £199,073), fees from childcare provision amounted to £201,537 (2023 - £198,828). The associated expenditure was £186,048 (2023 - £162,561), principally in payroll, management and premises costs.

#### **STRUCTURE. GOVERNANCE AND MANAGEMENT**

The governing document is a constitution dated 10th May 2005 and it is an Out of School Club.

The Trustees are appointed by nomination. New Trustees are always welcome and advertising through school and social media occurs regularly.

The Trustees have considered the major risks for the Charity and are satisfied that there are systems and procedures in place to manage them.

The accounting records are maintained on accounting software including the use of Fee and Purchase ledgers.

#### **STATEMENT OF THE CHARITY'S POLICY ON RESERVES**

The club continues to expand and the Trustees believe that it needs to keep reserves of £40,000 to allow for unexpected expenditure. It has now exceeded that level of reserves and the Trustees are satisfied with the financially sound position.

## **THE KOOL KIDS CLUB**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2024 Charity number 1111227**

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

Following on from the end of COVID-19, Trustees at Kool Kids continue to be dedicated and aware of changing circumstances, responding swiftly to issues that arise. The aims and objectives to navigate changes remains as follows:

- Continuing with the excellent relationship with Clifton with Rawcliffe Primary and the Pathfinder Trust to ensure changes in local and national advice are shared and acted upon.
- Using our collated service data to help anticipate future demand.
- Ensuring any debt from club fees is managed and recuperated, whilst recognising the difficult challenges faced by families.
- Continuing to listen to and support families in need with assisted places, where possible.
- Seeking government, local authority, and other available organisational grants to help fund assisted places and other budget areas.
- Building an understanding of parental concerns in order to respond positively to create confidence and build resilience during this difficult time.
- Continuing to take advantage of government schemes that support staff.

## THE KOOL KIDS CLUB

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2024 Charity number 1111227

#### REFERENCE AND ADMINISTRATIVE INFORMATION

The Charity's registered name is The Kool Kids Club, registration number 1111227, with a working name of Kool Kids Club.

The principal address of the Charity is:

Clifton With Rawcliffe Junior School  
Eastholme Drive  
YORK  
YO30 5TA

The names of the Charity Trustees who manage the Charity are:

Claire McCormick	Chair
Jo Armistead	
Craig Vincent	(Appointed 17 <sup>th</sup> May 2023)

The Manager of the setting who is registered with Ofsted is Lauren Pierse.

The advisers to the Charity are:

S B Wearing HPH, Chartered Accountants 54 Bootham YORK YO30 7XZ	Independent Examiner
---	----------------------

HPH, Chartered Accountants 54 Bootham YORK YO30 7XZ	Payroll Bureau
--	----------------

HSBC Bank plc Parliament Street YORK YO1 8XS	Bankers
---	---------

An updated Out of School Club Support Service Agreement was signed on 11<sup>th</sup> May 2023 which clarifies the relationship between the Club and York Childcare Ltd to ensure the continued success of the partnership.

**THE KOOL KIDS CLUB**

**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 30 APRIL 2024  
Charity number 1111227**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's state of affairs at the end of the year and of its financial activities for that year. In preparing those accounts the 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 Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**DECLARATION**

The trustees declare that they have approved the Trustees' Annual Report above.

Signed on behalf of the Charity's Trustees on 25 February 2025

*Jo Armistead*

..... Jo Armistead - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KOOL KIDS CLUB**

I report to the Trustees on my examination of the accounts of The Kool Kids Club ('the Charity') for the year ended 30 April 2024.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity'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 Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

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

As the Charity Trustees 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 Charity's accounts carried out under section 145 of the 2011 Act and 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.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has since been withdrawn.

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

### **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 Charity 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.

*Sarah Wearing*

Sarah Wearing FCA, DChA  
HPH, Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ  
25 February 2025

**THE KOOL KIDS CLUB**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	<i>Notes</i>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and endowments from:</b>					
Charitable activities	2	201,537	-	<b>201,537</b>	198,828
Donations		319	-	<b>319</b>	245
<b>Total income</b>		<b>201,856</b>	<b>-</b>	<b>201,856</b>	<b>199,073</b>
<b>Expenditure on:</b>					
Charitable activities	4	186,048	-	<b>186,048</b>	162,561
<b>Total expenditure</b>		<b>186,048</b>	<b>-</b>	<b>186,048</b>	<b>162,561</b>
<b>Net movement in funds:</b>					
<b>Net income</b>	3	15,808	-	<b>15,808</b>	36,512
<b>Reconciliation of funds:</b>					
Total funds brought forward		135,119	-	<b>135,119</b>	98,607
<b>Total funds carried forward</b>		<b>£ 150,927</b>	<b>£ -</b>	<b>£ 150,927</b>	<b>£ 135,119</b>

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 10 to 14 form part of these accounts

**THE KOOL KIDS CLUB**

**BALANCE SHEET  
AS AT 30 APRIL 2024  
Charity number 1111227**

		2024		2023	
	Notes	£	£	£	£
<b>Current assets:</b>					
Debtors	6	11,003		17,213	
Cash at bank and in hand		<u>150,885</u>		<u>123,413</u>	
Total current assets		<b>161,888</b>		<b>140,626</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	7	<u>10,961</u>		<u>5,507</u>	
Net current assets			<b>150,927</b>		<b>135,119</b>
<b>Total net assets</b>			<b><u>£ 150,927</u></b>		<b><u>£ 135,119</u></b>
<b>The funds of the charity:</b>					
Unrestricted funds	8		<u>150,927</u>		<u>135,119</u>
			<b><u>£ 150,927</u></b>		<b><u>£ 135,119</u></b>

Approved by the Trustees on 25 February 2025 and signed on their behalf by:

*Jo Armistead*

.....

Jo Armistead

*Trustee*

The notes on pages 10 to 14 form part of these accounts

**THE KOOL KIDS CLUB**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**1. ACCOUNTING POLICIES**

**a) Basis of Accounting**

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Kool Kids Club 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 Kool Kids Club is a registered charity number 1111227. Its registered address is: Clifton with Rawcliffe Primary School, Eastholme Drive, YORK, YO30 5TA.

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

The Charity has cash resources and has no requirement for external funding. The Trustees 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) Income**

Charges for childcare services are accounted for in the year in which the service is provided. Funding grants are accounted for as receivable in the period they are awarded. Gifts, donations, and other income are accounted for when received. Investment income is accounted for in the year on a receivable basis.

**d) Expenditure**

All expenditure is accounted for on an accruals basis and includes the irrecoverable element of Value Added Tax. Expenditure has been allocated to the "cost of charitable activities" where they are direct costs which are associated with the provision of childcare. "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.

**e) 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.

## THE KOOL KIDS CLUB

### NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR ENDED 30 APRIL 2024

#### 1. ACCOUNTING POLICIES - CONTINUED

**f) 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.

**g) 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.

**h) Fund Accounting**

Unrestricted funds are funds which are available for use or retention at the discretion of the Trustees, in accordance with the Charity's objects. Designated funds comprise unrestricted funds that have been set aside by the Trustees for a particular purpose. Restricted funds are funds that 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.

**i) 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.

**THE KOOL KIDS CLUB**

**NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2024**

**2. INCOME FROM CHARITABLE ACTIVITIES**

	<i>Unrestricted Funds</i>	<i>Total 2024</i>	<i>Total 2023</i>
	£	£	£
Fee income - childcare provision	201,537	201,537	198,828
	<u>£ 201,537</u>	<u>£ 201,537</u>	<u>£ 198,828</u>

All income in both 2024 and 2023 related to unrestricted funds.

**3. NET EXPENDITURE/INCOME**

	<i>2024</i>	<i>2023</i>
	£	£
Net income is stated after charging:		
Independent examiner's fee		
Statutory accounts production and external review	857	763
Other services	2,084	1,461
	<u>2,084</u>	<u>1,461</u>

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<i>Staff Costs</i>	<i>Support Costs</i>	<i>Total 2024</i>	<i>Total 2023</i>
	£	£	£	£
Cost of childcare provision	122,029	61,078	183,107	160,337
Governance costs	-	2,941	2,941	2,224
	<u>£ 122,029</u>	<u>£ 64,019</u>	<u>£ 186,048</u>	<u>£ 162,561</u>

All expenditure in 2024 and 2023 related to unrestricted funds.

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

	<i>2024</i>	<i>2023</i>
	£	£
Gross salaries and wages	117,406	109,938
Employer's NIC	2,076	1,031
Pension costs	1,936	1,675
Supply staff	611	0
	<u>£ 122,029</u>	<u>£ 112,644</u>

The average number of employees in the year was 11 (2023 - 12), 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 Trustees who held posts during the year in respect of their services to the Charity.

The key management personnel of the Charity comprise of the Setting Manager and Trustees. The total employee benefits of the key management personnel were £32,259 (2023: £24,698).

**THE KOOL KIDS CLUB**

**NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2024**

**6. DEBTORS**

	<i>Unrestricted Funds</i>	<i>Total 2024</i>	<i>Total 2023</i>
	£	£	£
Trade debtors	7,625	7,625	16,386
Other debtors	3,363	3,363	14
Prepayments	15	15	813
	<u>£ 11,003</u>	<u>£ 11,003</u>	<u>£ 17,213</u>

All debtors in both 2024 and 2023 relate to unrestricted funds.

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

	<i>Unrestricted Funds</i>	<i>Total 2024</i>	<i>Total 2023</i>
	£	£	£
Trade creditors	9,473	9,473	4,220
Accruals and deferred income	1,488	1,488	1,287
	<u>£ 10,961</u>	<u>£ 10,961</u>	<u>£ 5,507</u>

All creditors in both 2024 and 2023 related to unrestricted funds.

**8. ACCUMULATED FUNDS**

	<i>Balance b/f 01/05/2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance c/f 30/04/2024</i>
	£	£	£	£	£
Unrestricted funds	135,119	201,856	(186,048)	-	150,927
	<u>£ 135,119</u>	<u>£ 201,856</u>	<u>£ (186,048)</u>	<u>£ -</u>	<u>£ 150,927</u>

	<i>Balance b/f 01/05/2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance c/f 30/04/2023</i>
	£	£	£	£	£
Unrestricted funds	98,607	199,073	(162,561)	-	135,119
	<u>£ 98,607</u>	<u>£ 199,073</u>	<u>£ (162,561)</u>	<u>£ -</u>	<u>£ 135,119</u>

**THE KOOL KIDS CLUB**

**NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2024**

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

<i>Current year</i>	<i>Net current assets</i>	<i>Total 2024</i>
	£	£
Unrestricted funds	150,927	150,927
	£ 150,927	£ 150,927
	£ 150,927	£ 150,927
<i>Prior year</i>	<i>Net current assets</i>	<i>Total 2023</i>
	£	£
Unrestricted funds	135,119	135,119
	£ 135,119	£ 135,119
	£ 135,119	£ 135,119

**10. TRANSACTIONS WITH RELATED PARTIES**

A management contract exists between the Charity and York Childcare Out of School Support Service Ltd. Management charges of £24,075 (2023 - £19,590) were paid to York Childcare Out of School Support Service Ltd for services provided to the Charity. At the year end the Charity owed York Childcare Out of School Support Service Ltd £2,752 (2023 - £1,899). At the year end monies held by York Childcare Limited for payroll payments was £14 (2023 - £14).

There were no other related party transactions.

**11. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>
	£	£	£
Income and endowments from:			
Charitable activities	198,828	-	198,828
Other	-	-	-
Donations	245	-	245
	199,073	-	199,073
Total income	199,073	-	199,073
Expenditure on:			
Charitable activities	162,561	-	162,561
	162,561	-	162,561
Total expenditure	162,561	-	162,561
Net movement in funds - net income	36,512	-	36,512
Reconciliation of funds:			
Total funds brought forward	98,607	-	98,607
	£ 135,119	£ -	£ 135,119
Total funds carried forward	£ 135,119	£ -	£ 135,119

**THE KOOL KIDS CLUB**

England & Wales - Charity number 1111227

---

# Accounts

---

Charity Number: 1111227

**THE KOOL KIDS CLUB**  
**REPORT AND ACCOUNTS**  
**for the year ended**  
**30 April 2023**



HPH  
Chartered Accountants  
54 Bootham  
York  
YO30 7XZ

**THE KOOL KIDS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2023**  
**Charity number 1111227**

The Trustees have pleasure in presenting their Report and the Accounts for the year ended 30 April 2023.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1<sup>st</sup> April 2005 which has since been withdrawn.

The Charity is a Public Benefit Entity.

## **OBJECTIVES AND ACTIVITIES**

The objects of the club are to provide the necessary facilities for the daily care, recreation, and education of children during out of school hours, and to advance the education and training of the persons in the provision of such care, education, and recreational facilities.

The club provides childcare provision before and after school for families who attend Clifton with Rawcliffe Primary School. The holiday club provides childcare for families across the City of York. The school itself does not provide such care and the club provides this public benefit. The club operates a breakfast club and an after-school club every day of the week. We provide holiday care each school holiday and open for teacher training days.

Since the introduction of 30 hours of funded childcare for 3- and 4-year-olds for eligible working families in September 2016, the club continues to work in partnership with the school's nursery to provide the required hours of early education and childcare under the funding arrangements.

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

**THE KOOL KIDS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2023**  
**Charity number 1111227**

**ACHIEVEMENTS AND PERFORMANCE**

The most recent Ofsted inspection was on 3<sup>rd</sup> October 2018 and the outcome was 'Good'.

The Manager, Deputy Manager and Trustees continue to work co-operatively with the school to ensure that the space and facilities available to the club at the school are appropriate and secure.

From 1<sup>st</sup> April 2022, the club's occupancy levels showed signs of recovery and by June 2022 had increased to almost pre pandemic levels with parents also keen to secure a place at the club for their child/children from September 2022.

A recruitment drive remained in place from April 2022 onwards, entailing the re-advertising of posts consistently and widely. In June 2022, Trustees successfully appointed a Deputy Manager, who, alongside the newly appointed Manager have created a solid and supportive management team for Kool Kids. In tandem, Trustees also appointed to the new post of Business Support. This appointment too has proven to be highly successful for Kool Kids, to administratively support the Manager and Deputy Manager across a wide range of duties. A Playworker was also temporarily appointed during this period. Advertising for Playworkers continued throughout the remainder of the financial year.

The robust policy to keep a tighter and quicker track on those falling into debt has been very successfully administered through the new Business Support role. Debt is consistently being monitored and initiatives put in place to prevent, manage and claw back debt. In addition, good relationships, and half termly meetings with school have meant that the club continues to be able to monitor and respond rapidly to the need for assisted places.

The club's marketing strategy continues to work well, publicising the club and its offer very successfully alongside the new club website.

Occupancy levels during this year went from 64% ASC and 58% BC of 90 children to ASC - under 8s 104%, over 8s 79%, and BC - under 8s 70% over 8s 95% by 27<sup>th</sup> March 2023. Due to staffing, registration reduced to a maximum of 40 under 8s and 30 over 8s. Club numbers continue to be closely monitored.

The club continued to subsidise childcare fees for parents who experienced a change in circumstance and whose children benefit from attending the club. These requests are considered on a case-by-case basis. During this year, the trustees decided to allocate £1,328 (2022 £1,655) of funds to continue this support within the club. The trustees felt that reflected and recognised the continuing cost of living difficulties being experienced.

There were some significant challenges to navigate during 2022/2023; however, the trustees and staff are pleased to have been able to work in partnership with the school to keep the club open for eligible children and families.

# THE KOOL KIDS CLUB

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2023 Charity number 1111227

### FINANCIAL REVIEW

Income picked up again this year, totaling £199,073 (2022 - £183,442), fees from childcare provision amounted to £198,828 (2022 - £178,485). The associated expenditure was £162,561 (2022 - £162,094), principally in payroll, management and premises costs.

### STRUCTURE. GOVERNANCE AND MANAGEMENT

The governing document is a constitution dated 10th May 2005 and it is an Out of School Club.

The trustees are appointed by nomination. New trustees are always welcome and advertising through school and social media occurs regularly.

The trustees have considered the major risks for the charity and are satisfied that there are systems and procedures in place to manage them.

The accounting records are maintained on accounting software including the use of Fee and Purchase ledgers.

### STATEMENT OF THE CHARITY'S POLICY ON RESERVES

The club continues to expand and the Trustees believe that it needs to keep reserves of £10,000 to allow for unexpected expenditure. It has now reached that level of reserves and the Trustees are satisfied with the financially sound position.

### PLANS FOR FUTURE PERIODS

Following on from the end of COVID-19, trustees at Kool Kids continue to be dedicated and aware of changing circumstances, responding swiftly to issues that arise. The aims and objectives to navigate changes remains as follows:

- Keeping abreast and responding to government and NHS advice.
- Continuing with the excellent relationship with Clifton with Rawcliffe Primary and the Pathfinder Trust to ensure changes in local and national advice are shared and acted upon..
- Using our collated service data to help anticipate future demand.
- Ensuring any debt from club fees is managed and recuperated, whilst recognising the difficult challenges faced by families.
- Continuing to listen to and support families in need with assisted places, where possible.
- Seeking government, local authority, and other available organisational grants to help fund assisted places and other budget areas.
- Building an understanding of parental concerns in order to respond positively to create confidence and build resilience during this difficult time.
- Continuing to take advantage of government schemes that support staff.

**THE KOOL KIDS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2023**  
**Charity number 1111227**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

The charity's registered name is The Kool Kids Club, registration number 1111227, with a working name of Kool Kids Club.

The principal address of the charity is:

Clifton With Rawcliffe Junior School  
Eastholme Drive  
YORK  
YO30 5TA

The names of the charity trustees who manage the charity are:

Claire McCormick	Chair
Jo Armistead	
Craig Vincent	(Appointed 17 <sup>th</sup> May 2023)

The manager of the setting who is registered with Ofsted is Lauren Pierse.

The advisers to the charity are:

S B Wearing HPH, Chartered Accountants 54 Bootham YORK YO30 7XZ	Independent Examiner
---	----------------------

HPH, Chartered Accountants 54 Bootham YORK YO30 7XZ	Payroll Bureau
--	----------------

HSBC Bank plc Parliament Street YORK YO1 8XS	Bankers
---	---------

An updated Out of School Club Support Service Agreement was signed on 11<sup>th</sup> May 2023 which clarifies the relationship between the Club and York Childcare Ltd to ensure the continued success of the partnership.

**THE KOOL KIDS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2023**  
**Charity number 1111227**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's state of affairs at the end of the year and of its financial activities for that year. In preparing those accounts the 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 Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**DECLARATION**

The trustees declare that they have approved the Trustees' Annual Report above.

Signed on behalf of the charity's trustees on 19 February 2024

..... Claire McCormick - Chair

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KOOL KIDS CLUB**

I report to the Trustees on my examination of the accounts of The Kool Kids Club ('the Charity') for the year ended 30 April 2023.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity'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 Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

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

As the Charity Trustees 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 Charity's accounts carried out under section 145 of the 2011 Act and 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.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has since been withdrawn.

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

### **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 Charity 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.

Sarah Wearing FCA, DChA  
HPH, Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ  
19 February 2024

**THE KOOL KIDS CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2023**

	<i>Notes</i>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and endowments from:</b>					
Charitable activities	2	198,828	-	<b>198,828</b>	178,485
Other income - ARG/CJRS government grants		-	-	-	4,929
Donations		245	-	<b>245</b>	28
<b>Total income</b>		<b>199,073</b>	<b>-</b>	<b>199,073</b>	<b>183,442</b>
<b>Expenditure on:</b>					
Charitable activities	4	162,561	-	<b>162,561</b>	162,094
<b>Total expenditure</b>		<b>162,561</b>	<b>-</b>	<b>162,561</b>	<b>162,094</b>
<b>Net movement in funds:</b>					
<b>Net income</b>	3	<b>36,512</b>	<b>-</b>	<b>36,512</b>	<b>21,348</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		98,607	-	<b>98,607</b>	77,259
<b>Total funds carried forward</b>		<b>£ 135,119</b>	<b>£ -</b>	<b>£ 135,119</b>	<b>£ 98,607</b>

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 13 form part of these accounts

**THE KOOL KIDS CLUB**

**BALANCE SHEET  
AS AT 30 APRIL 2023  
Charity number 1111227**

		2023		2022	
	Notes	£	£	£	£
<b>Current assets:</b>					
Debtors	6	17,213		13,904	
Cash at bank and in hand		123,413		92,859	
Total current assets		140,626		106,763	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	7	5,507		8,156	
Net current assets		135,119		98,607	
<b>Total net assets</b>		<b>£ 135,119</b>		<b>£ 98,607</b>	
<b>The funds of the charity:</b>					
Unrestricted funds	8	135,119		98,607	
		<b>£ 135,119</b>		<b>£ 98,607</b>	

Approved by the Trustees on 19 February 2024 and signed on their behalf by:

.....  
 Claire McCormick  
*Trustee - Chair*

The notes on pages 9 to 13 form part of these accounts

**THE KOOL KIDS CLUB**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

**1. ACCOUNTING POLICIES**

**a) Basis of Accounting**

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Kool Kids Club 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 Kool Kids Club is a registered charity number 1111227. Its registered address is: Clifton with Rawcliffe Primary School, Eastholme Drive, York, YO30 5TA.

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

The Charity has cash resources and has no requirement for external funding. The Trustees 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) Income**

Charges for childcare services are accounted for in the year in which the service is provided. Funding grants are accounted for as receivable in the period they are awarded. Gifts, donations, and other income are accounted for when received. Investment income is accounted for in the year on a receivable basis.

**d) Expenditure**

All expenditure is accounted for on an accruals basis and includes the irrecoverable element of Value Added Tax. Expenditure has been allocated to the "cost of charitable activities" where they are direct costs which are associated with the provision of childcare. "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.

**e) 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.

## THE KOOL KIDS CLUB

### NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR ENDED 30 APRIL 2023

#### 1. ACCOUNTING POLICIES - CONTINUED

**f) 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.

**g) 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.

**h) Fund Accounting**

Unrestricted funds are funds which are available for use or retention at the discretion of the Trustees, in accordance with the Charity's objects. Designated funds comprise unrestricted funds that have been set aside by the Trustees for a particular purpose. Restricted funds are funds that 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.

**i) 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.

**THE KOOL KIDS CLUB**

**NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2023**

**2. INCOME FROM CHARITABLE ACTIVITIES**

	<i>Unrestricted Funds</i>	<i>Total 2023</i>	<i>Total 2022</i>
	£	£	£
Fee income - childcare provision	198,828	198,828	178,485
	£ 198,828	£ 198,828	£ 178,485
	£ 198,828	£ 198,828	£ 178,485

All income in both 2023 and 2022 related to unrestricted funds.

**3. NET EXPENDITURE/INCOME**

	<i>2023</i>	<i>2022</i>
	£	£
Net income is stated after charging:		
Independent examiner's fee		
Statutory accounts production and external review	763	763
Other services	1,461	1,871
	1,461	1,871

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<i>Staff Costs</i>	<i>Support Costs</i>	<i>Total 2023</i>	<i>Total 2022</i>
	£	£	£	£
Cost of childcare provision	112,644	47,693	160,337	159,460
Governance costs	-	2,224	2,224	2,634
	£ 112,644	£ 49,917	£ 162,561	£ 162,094
	£ 112,644	£ 49,917	£ 162,561	£ 162,094

All expenditure in 2023 and 2022 related to unrestricted funds.

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

	<i>2023</i>	<i>2022</i>
	£	£
Gross salaries and wages	109,938	113,685
Employer's NIC	1,031	3,359
Pension costs	1,675	1,638
Supply staff	-	77
	£ 112,644	£ 118,759
	£ 112,644	£ 118,759

The average number of employees in the year was 12 (2022 - 12), 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 Trustees who held posts during the year in respect of their services to the Charity.

The key management personnel of the Charity comprise of the Setting Manager and Trustees. The total employee benefits of the key management personnel were £24,698 (2022: £21,944).

**THE KOOL KIDS CLUB**

**NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2023**

**6. DEBTORS**

	<i>Unrestricted Funds</i>	<i>Total 2023</i>	<i>Total 2022</i>
	£	£	£
Trade debtors	16,386	16,386	12,239
Other debtors	14	14	856
Prepayments	813	813	809
	£ 17,213	£ 17,213	£ 13,904

All debtors in both 2023 and 2022 relate to unrestricted funds.

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

	<i>Unrestricted Funds</i>	<i>Total 2023</i>	<i>Total 2022</i>
	£	£	£
Trade creditors	4,220	4,220	7,115
Accruals and deferred income	1,287	1,287	1,041
	£ 5,507	£ 5,507	£ 8,156

All creditors in both 2023 and 2022 related to unrestricted funds.

**8. ACCUMULATED FUNDS**

	<i>Balance b/f 01/05/2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance c/f 30/04/2023</i>
	£	£	£	£	£
Unrestricted funds	98,607	199,073	(162,561)	-	135,119
	£ 98,607	£ 199,073	£ (162,561)	£ -	£ 135,119
	<i>Balance b/f 01/05/2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance c/f 30/04/2022</i>
	£	£	£	£	£
Unrestricted funds	77,259	183,442	(162,094)	-	98,607
	£ 77,259	£ 183,442	£ (162,094)	£ -	£ 98,607

**THE KOOL KIDS CLUB**

**NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2023**

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

<i>Current year</i>	<i>Net current assets</i>	<i>Total 2023</i>
	£	£
Unrestricted funds	135,119	135,119
	£ 135,119	£ 135,119
	£ 135,119	£ 135,119
 <i>Prior year</i>	 <i>Net current assets</i>	 <i>Total 2022</i>
	£	£
Unrestricted funds	98,607	98,607
	£ 98,607	£ 98,607
	£ 98,607	£ 98,607

**10. TRANSACTIONS WITH RELATED PARTIES**

A management contract exists between the charity and York Childcare Out of School Support Service Ltd. Management charges of £19,590 (2022 - £18,030) were paid to York Childcare Out of School Support Service Ltd for services provided to the charity. At the year end the Charity owed York Childcare Out of School Support Service Ltd £1,899 (2022 - £4,117). At the year end monies held by York Childcare Limited for payroll payments was £14 (2022 - £856).

There were no other related party transactions.

**11. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2022</b>
	£	£	£
Income and endowments from:			
Charitable activities	178,485	-	178,485
Other	4,929	-	4,929
Donations	28	-	28
	183,442	-	183,442
Total income	183,442	-	183,442
Expenditure on:			
Charitable activities	162,094	-	162,094
	162,094	-	162,094
Total expenditure	162,094	-	162,094
Net movement in funds - net income	21,348	-	21,348
Reconciliation of funds:			
Total funds brought forward	77,259		77,259
	£ 98,607	£ -	£ 98,607
Total funds carried forward	£ 98,607	£ -	£ 98,607

**THE KOOL KIDS CLUB**

England & Wales - Charity number 1111227

---

# Accounts

---

Charity Number: 1111227

**THE KOOL KIDS CLUB**  
**REPORT AND ACCOUNTS**  
**for the year ended**  
**30 April 2022**



HPH  
Chartered Accountants  
54 Bootham  
York  
YO30 7XZ

**THE KOOL KIDS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2022**  
**Charity number 1111227**

The Trustees have pleasure in presenting their Report and the Accounts for the year ended 30 April 2022.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity is a Public Benefit Entity.

## **OBJECTIVES AND ACTIVITIES**

The objects of the club are to provide the necessary facilities for the daily care, recreation and education of children during out of school hours, and to advance the education and training of the persons in the provision of such care, education and recreational facilities.

The club provides childcare provision before and after school for families who attend Clifton with Rawcliffe Primary School. The holiday club provides childcare for families across the City of York. The school itself does not provide such care and the club provides this public benefit. The club operates a breakfast club and an after-school club every day of the week. We provide holiday care each school holiday and open for Teacher Training Days.

Since the introduction of 30 hours of funded childcare for 3- and 4-year-olds, for eligible working families, in September 2016, the club works in partnership with the school nursery to provide the required hours of early education and childcare under the funding arrangements.

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

**THE KOOL KIDS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2022**  
**Charity number 1111227**

**ACHIEVEMENTS AND PERFORMANCE**

The most recent Ofsted inspection was on 3<sup>rd</sup> October 2018 and the outcome was 'Good'.

The Manager, Deputy Manager and Trustees continue to work co-operatively with the school to ensure that the space and facilities available to the club at the school are appropriate and secure.

Until 1<sup>st</sup> April 2022, the club was still operating under the changing COVID guidance, however from April to June 2021, occupancy levels at the club were beginning to pick up and there was an increasing amount of interest for places from parents for September 2021.

As the club began to change back to normal operational procedures from 1<sup>st</sup> April 2022, occupancy during this month were good but not yet at pre COVID levels. It was also during April 2022 that after a recruitment drive, which had entailed re-advertising for posts several times and more widely, that the club were able to request interviews for a Deputy Manager, Business Support and a Playworker.

Whilst the club remained financially secure during this period, there was some success in applying for and being awarded SEND funding from City of York Council. At the same time a more robust debt policy was developed to keep a tighter and quicker track on those falling into debt. Good relationships and half termly meetings with school have meant that the club is able to monitor if a child may need an assisted place and can provide a rapid response.

The club's marketing strategy was discussed and improved during this year, which led to a greater demand for holiday club places especially during the summer. A new club website also began to be developed.

Occupancy levels recovered during this year from a position of 46% ASC and 35% BC to 64% of a maximum 90 children at after school club and 58% at breakfast club by 26<sup>th</sup> April 2022. Club numbers continue to be closely monitored as the COVID 19 restrictions continue to affect lives.

The Club has continued to subsidise the childcare fees for certain parents who experience a change in circumstance but whose children benefit from attendance. In the year the Trustees decided to allocate £1,655 (2021 £1,872) of funds to continue that support within the club. There was a clear increase in the funds allocated to assisted places that reflected and recognised the effect COVID had on parents during 2021/2022, and the beginnings of a cost-of-living crisis in early 2022.

There have been some significant challenges to navigate during 2021/2022; however, the trustees and staff are pleased to have been able to work in partnership with the school to keep the club open for eligible children and families.

**FINANCIAL REVIEW**

Income picked up this year, totaling £183,442 (2021 - £138,549), fees from childcare provision amounted to £178,485 (2021 - £84,865). The associated expenditure was £162,094 (2021 - £144,149), principally in payroll, management and premises costs.

# **THE KOOL KIDS CLUB**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2022 Charity number 1111227**

### **STRUCTURE. GOVERNANCE AND MANAGEMENT**

The governing document is a constitution dated 10th May 2005 and it is an Out of School Club.

The trustees are appointed by nomination. New trustees are always welcome and advertising through school and social media occurs regularly.

The trustees have considered the major risks for the charity and are satisfied that there are systems and procedures in place to manage them.

The accounting records are maintained on accounting software including the use of Fee and Purchase ledgers.

### **STATEMENT OF THE CHARITY'S POLICY ON RESERVES**

The club continues to expand and the Trustees believe that it needs to keep reserves of £10,000 to allow for unexpected expenditure. It has exceeded that level of reserves (in 2022 – £98,607 and in 2021 - £77,259) and the Trustees are satisfied with the financially sound position.

### **PLANS FOR FUTURE PERIODS**

Coronavirus has shocked global demand and supply across all services and industries. No organisation has been untouched. This is specifically true for charitable organisations such as Kool Kids Club, whose survival under normal circumstances is dependent upon parental confidence. The dramatic changes currently being experienced directly affect the lives of parents and children, the host school and most importantly, the ability of Kool Kids Club to act quickly and respond effectively to change. Trustees aim to continue navigating through these changes by:

- Keeping abreast and responding to government and NHS advice.
- Continuing with the excellent relationship with Clifton with Rawcliffe Primary to ensure changes in local and national advice are shared and acted upon.
- Using our collated service data to help anticipate future demand.
- Ensuring any debt from club fees is managed and recuperated, whilst recognising the difficult challenges faced by families.
- Continuing to listen to and support families in need with assisted places, where possible.
- Seeking government, local authority, and other available organisational grants to help fund assisted places and other budget areas.
- Building an understanding of parental concerns in order to respond positively to create confidence and build resilience during this difficult time.
- Continuing to take advantage of government schemes that support staff.

**THE KOOL KIDS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2022**  
**Charity number 1111227**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

The charity's registered name is The Kool Kids Club, registration number 1111227, with a working name of Kool Kids Club.

The principal address of the charity is:

Clifton With Rawcliffe Junior School  
Eastholme Drive  
YORK  
YO30 5TA

The names of the charity trustees who manage the charity are:

Claire McCormick	Chair
Jo Armistead	
Donna Cowell	(Resigned October 2022)

The manager of the setting who is registered with Ofsted is Lauren Pierse.

The advisers to the charity are:

S B Wearing HPH, Chartered Accountants 54 Bootham YORK YO30 7XZ	Independent Examiner
---	----------------------

HPH, Chartered Accountants 54 Bootham YORK YO30 7XZ	Payroll Bureau
--	----------------

HSBC Bank plc Parliament Street YORK YO1 8XS	Bankers
---	---------

An updated Out of School Club Support Service Agreement was signed on 17<sup>th</sup> October 2018 which clarifies the relationship between the Club and York Childcare Ltd to ensure the continued success of the partnership.

**THE KOOL KIDS CLUB**

**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 30 APRIL 2022  
Charity number 1111227**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's state of affairs at the end of the year and of its financial activities for that year. In preparing those accounts the 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 Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**DECLARATION**

The trustees declare that they have approved the Trustees' Annual Report above.

Signed on behalf of the charity's trustees on 21 February 2023

..... Claire McCormick - Chair

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KOOL KIDS CLUB**

I report to the Trustees on my examination of the accounts of The Kool Kids Club ('the Charity') for the year ended 30 April 2022.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity'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 Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

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

As the Charity Trustees 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 Charity's accounts carried out under section 145 of the 2011 Act and 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.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has since been withdrawn.

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

### **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 Charity 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.

Sarah Wearing FCA, DChA  
HPH, Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ  
21 February 2023

**THE KOOL KIDS CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2022**

	<i>Notes</i>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2022 £</b>	Total 2021 £
<b>Income and endowments from:</b>					
Charitable activities	2	178,485	-	<b>178,485</b>	84,865
Other income - ARG/CJRS government grants		4,929	-	<b>4,929</b>	53,684
Donations		28	-	<b>28</b>	-
<b>Total income</b>		<u>183,442</u>	<u>-</u>	<u><b>183,442</b></u>	<u>138,549</u>
<b>Expenditure on:</b>					
Charitable activities	4	162,094	-	<b>162,094</b>	144,149
<b>Total expenditure</b>		<u>162,094</u>	<u>-</u>	<u><b>162,094</b></u>	<u>144,149</u>
<b>Net movement in funds:</b>					
<b>Net income/(expenditure)</b>	3	<u>21,348</u>	<u>-</u>	<u><b>21,348</b></u>	<u>(5,600)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>77,259</u>	<u>-</u>	<u><b>77,259</b></u>	<u>82,859</u>
<b>Total funds carried forward</b>		<u>£ 98,607</u>	<u>£ -</u>	<u><b>£ 98,607</b></u>	<u>£ 77,259</u>

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 13 form part of these accounts

THE KOOL KIDS CLUB

BALANCE SHEET  
AS AT 30 APRIL 2022  
Charity number 1111227

	Notes	2022		2021	
		£	£	£	£
<b>Current assets:</b>					
Debtors	6	13,904		5,882	
Cash at bank and in hand		92,859		75,040	
		<u>106,763</u>		<u>80,922</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	7	8,156		3,663	
		<u>98,607</u>		<u>77,259</u>	
<b>Total net assets</b>		<u><b>£ 98,607</b></u>		<u><b>£ 77,259</b></u>	
<b>The funds of the charity:</b>					
Unrestricted funds	8	98,607		77,259	
		<u><b>£ 98,607</b></u>		<u><b>£ 77,259</b></u>	

Approved by the Trustees on 21 February 2023 and signed on their behalf by:

.....  
Claire McCormick  
Trustee - Chair

The notes on pages 9 to 13 form part of these accounts

**THE KOOL KIDS CLUB**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**1. ACCOUNTING POLICIES**

**a) Basis of Accounting**

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Kool Kids Club 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 Kool Kids Club is a registered charity number 1111227. Its registered address is: Clifton with Rawcliffe Primary School, Eastholme Drive, York, YO30 5TA.

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

The Charity has cash resources and has no requirement for external funding. The Trustees 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) Income**

Charges for childcare services are accounted for in the year in which the service is provided. Funding grants are accounted for as receivable in the period they are awarded. Gifts, donations and other income are accounted for when received. Investment income is accounted for in the year on a receivable basis.

**d) Expenditure**

All expenditure is accounted for on an accruals basis and includes the irrecoverable element of Value Added Tax. Expenditure has been allocated to the "cost of charitable activities" where they are direct costs which are associated with the provision of childcare. "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.

**e) 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.

## THE KOOL KIDS CLUB

### NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR ENDED 30 APRIL 2022

#### 1. ACCOUNTING POLICIES - CONTINUED

**f) 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.

**g) 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.

**h) Fund Accounting**

Unrestricted funds are funds which are available for use or retention at the discretion of the Trustees, in accordance with the Charity's objects. Designated funds comprise unrestricted funds that have been set aside by the Trustees for a particular purpose. Restricted funds are funds that 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.

**i) 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.

**THE KOOL KIDS CLUB**

**NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2022**

**2. INCOME FROM CHARITABLE ACTIVITIES**

	<i>Unrestricted Funds</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£
Fee income - childcare provision	178,485	178,485	84,865
	£ 178,485	£ 178,485	£ 84,865
	£ 178,485	£ 178,485	£ 84,865

All income in both 2022 and 2021 related to unrestricted funds.

**3. NET EXPENDITURE/INCOME**

	<i>2022</i>	<i>2021</i>
	£	£
Net income/(expenditure) is stated after charging:		
Independent examiner's fee		
Statutory accounts production and external review	763	720
Other services	1,871	2,860
	1,871	2,860
	1,871	2,860

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<i>Staff Costs</i>	<i>Support Costs</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£	£
Cost of childcare provision	118,759	40,701	159,460	140,569
Governance costs	-	2,634	2,634	3,580
	£ 118,759	£ 43,335	£ 162,094	£ 144,149
	£ 118,759	£ 43,335	£ 162,094	£ 144,149

All expenditure in 2022 and 2021 related to unrestricted funds.

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

	<i>2022</i>	<i>2021</i>
	£	£
Gross salaries and wages	113,685	101,570
Employer's NIC	3,359	4,462
Pension costs	1,638	3,387
Supply staff	77	101
	£ 118,759	£ 109,520
	£ 118,759	£ 109,520

The average number of employees in the year was 12 (2021 - 13), 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 Trustees who held posts during the year in respect of their services to the Charity.

The key management personnel of the Charity comprise of the Setting Manager and Trustees. The total employee benefits of the key management personnel were £21,944 (2021: £19,138).

**THE KOOL KIDS CLUB**

**NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2022**

**6. DEBTORS**

	<i>Unrestricted Funds</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£
Trade debtors	12,239	12,239	4,282
Other debtors	856	856	1,600
Prepayments	809	809	-
	<b>£ 13,904</b>	<b>£ 13,904</b>	<b>£ 5,882</b>

All debtors in both 2022 and 2021 relate to unrestricted funds.

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

	<i>Unrestricted Funds</i>	<i>Total 2022</i>	<i>Total 2021</i>
	£	£	£
Trade creditors	7,115	7,115	3,333
Accruals and deferred income	1,041	1,041	330
	<b>£ 8,156</b>	<b>£ 8,156</b>	<b>£ 3,663</b>

All creditors in both 2022 and 2021 related to unrestricted funds.

**8. ACCUMULATED FUNDS**

	<i>Balance b/f 01/05/2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance c/f 30/04/2022</i>
	£	£	£	£	£
Unrestricted funds	77,259	183,442	(162,094)	-	98,607
	<b>£ 77,259</b>	<b>£ 183,442</b>	<b>£ (162,094)</b>	<b>£ -</b>	<b>£ 98,607</b>
	<i>Balance b/f 01/05/2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance c/f 30/04/2021</i>
	£	£	£	£	£
Unrestricted funds	82,859	138,549	(144,149)	-	77,259
	<b>£ 82,859</b>	<b>£ 138,549</b>	<b>£ (144,149)</b>	<b>£ -</b>	<b>£ 77,259</b>

**THE KOOL KIDS CLUB**

**NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2022**

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

*Current year*

	<i>Net current assets</i>	<i>Total 2022</i>
	£	£
Unrestricted funds	98,607	98,607
	£ 98,607	£ 98,607
	£ 98,607	£ 98,607

*Prior year*

	<i>Net current assets</i>	<i>Total 2021</i>
	£	£
Unrestricted funds	77,259	77,259
	£ 77,259	£ 77,259
	£ 77,259	£ 77,259

**10. TRANSACTIONS WITH RELATED PARTIES**

A management contract exists between the charity and York Childcare Limited. Management charges of £18,030 (2021 - £12,521) were paid to York Childcare Limited for services provided to the charity. At the year end the Charity owed York Childcare Limited £4,117 (2021 - £2,703). At the year end monies held by York Childcare Limited for payroll payments was £856 (2021 - £1,600).

There were no other related party transactions.

**11. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2021</b>
	£	£	£
Income and endowments from:			
Charitable activities	84,865	-	84,865
Other	53,684	-	53,684
Total income	138,549	-	138,549
Expenditure on:			
Charitable activities	144,149	-	144,149
Total expenditure	144,149	-	144,149
Net movement in funds - net expenditure	(5,600)	-	(5,600)
Reconciliation of funds:			
Total funds brought forward	82,859		82,859
Total funds carried forward	£ 77,259	£ -	£ 77,259

**THE KOOL KIDS CLUB**

England & Wales - Charity number 1111227

---

# Accounts

---

Charity Number: 1111227

**THE KOOL KIDS CLUB**  
**REPORT AND ACCOUNTS**  
**for the year ended**  
**30 April 2021**



HPH  
Chartered Accountants  
54 Bootham  
York  
YO30 7XZ

**THE KOOL KIDS CLUB**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2021**

CONTENTS	Page
Trustees' Annual Report	1 – 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9-13
<i>The following page does not form part of the statutory accounts</i>	
Detailed Income and Expenditure Account	14

THE KOOL KIDS CLUB  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 30 APRIL 2021  
Charity number 1111227

The Trustees have pleasure in presenting their Report and the Accounts for the year ended 30 April 2021.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity is a Public Benefit Entity.

## **OBJECTIVES AND ACTIVITIES**

The objects of the club are to provide the necessary facilities for the daily care, recreation and education of children during out of school hours, and to advance the education and training of the persons in the provision of such care, education and recreational facilities.

The club provides childcare provision before and after school for families who attend Clifton with Rawcliffe Primary School. The holiday club provides childcare for families across the City of York. The school itself does not provide such care and the club provides this public benefit. The club operates a breakfast club and an after-school club every day of the week. We provide holiday care each school holiday and open for Teacher Training Days.

Since the introduction of 30 hours of funded childcare for 3- and 4-year-olds, for eligible working families, in September 2016, the club works in partnership with the school nursery to provide the required hours of early education and childcare under the funding arrangements.

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

THE KOOL KIDS CLUB  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 30 APRIL 2021  
Charity number 1111227

## **ACHIEVEMENTS AND PERFORMANCE**

The most recent Ofsted inspection was on 3<sup>rd</sup> October 2018 and the outcome was 'Good'.

The manager and Trustees continue to work co-operatively with the school to ensure that the space and facilities available to the club at the school are appropriate and secure.

Occupancy levels were lower during 2020 due to COVID 19. The club took the decision to temporarily close on 23<sup>rd</sup> March 2020 for a few months in response to national guidance and the closure of schools. During that time staff were accessing the furlough scheme and the Service Manager and Trustees met frequently to assess the club and its finances. During this period applications for funding were increased for which there was some success.

The club reopened on 20 July 2020, working with Clifton with Rawcliffe Primary to offer sessions to vulnerable and key worker children throughout the remainder of the national lockdown period, so that occupancy, and income, were much reduced. Staff responded and performed both admirably and commendably throughout this very difficult time. The club was able to use the furlough arrangements to deploy staff flexibly and efficiently, which offset some loss of income.

Through regular meetings, Trustees, the service manager and the clubs then deputy and manager planned the club's re-opening strategy which involved building confidence with parents and excellent marketing of club activities.

From September 2020, numbers began to rise as the need for parents to return to work became apparent. To comply with COVID 19 requirements, to reduce the risk of transmission, the children were allocated to and cared for in 'bubbles', with their own designated staff. These arrangements reduced the number of places available, while requiring the same number of staff. The extension of the furlough scheme continued to provide some relief from the loss of income.

Occupancy levels slowly began to recover from a position of no occupancy to 46% of a maximum 90 children at after school club and 35% at breakfast club by 15<sup>th</sup> March 2021. Club numbers continue to be closely monitored as the COVID 19 restrictions continue to affect lives.

The club has continued to subsidise the childcare fees for certain parents who experience a change in circumstance but whose children benefit from attendance. In the year the Trustees decided to allocate £1,872 (2020 £2,730) of funds to continue that support within the club. There was a clear increase in the funds allocated to assisted places that reflected and recognised the effect COVID 19 had on parents during 2020/2021.

The past year has been a very challenging time for the club; however, the Trustees and staff are pleased to have been able to work in partnership with the school to keep the club open for eligible children and families.

## **FINANCIAL REVIEW**

Due to COVID 19 and closures, income reduced to £138,549 (2020 - £173,784), fees from childcare provision amounted to £84,865 (2020 - £168,049). The associated expenditure was £144,149 (2020 - £144,602), principally in payroll, management and premises costs.

THE KOOL KIDS CLUB  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 30 APRIL 2021  
Charity number 1111227

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The governing document is a constitution dated 10th May 2005 and it is an Out of School Club.

The Trustees are appointed by nomination. New Trustees are always welcome and advertising through school and social media occurs regularly.

The Trustees have considered the major risks for the charity and are satisfied that there are systems and procedures in place to manage them.

The accounting records are maintained on accounting software including the use of Fee and Purchase ledgers.

## **STATEMENT OF THE CHARITY'S POLICY ON RESERVES**

The club continues to expand, and the Trustees believe that it needs to keep reserves of £10,000 to allow for unexpected expenditure. It has reached that level of reserves (in 2021 - £77,259 and in 2020 - £82,859) and the Trustees are satisfied with the financially sound position.

## **PLANS FOR FUTURE PERIODS**

Coronavirus has shocked global demand and supply across all services and industries. No organisation has been untouched. This is specifically true for charitable organisations such as Kool Kids Club, whose survival under normal circumstances is dependent upon parental confidence. The dramatic changes currently being experienced directly affect the lives of parents and children, the host school and most importantly, the ability of Kool Kids Club to act quickly and respond effectively to change. Trustees aim to continue navigating through these changes by:

- Keeping abreast and responding to government and NHS advice.
- Continuing with the excellent relationship with Clifton with Rawcliffe Primary to ensure changes in local and national advice are shared and acted upon.
- Using our collated service data to help anticipate future demand.
- Ensuring any debt from club fees is managed and recuperated, whilst recognising the difficult challenges faced by families.
- Continuing to listen to and support families in need with assisted places, where possible.
- Seeking government, local authority and other available organisational grants to help fund assisted places and other budget areas.
- Building an understanding of parental concerns in order to respond positively to create confidence and build resilience during this difficult time.
- Continuing to take advantage of government schemes that support staff such as the furlough scheme.

THE KOOL KIDS CLUB  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 30 APRIL 2021  
Charity number 1111227

**REFERENCE AND ADMINISTRATIVE INFORMATION**

The charity's registered name is The Kool Kids Club, registration number 1111227, with a working name of Kool Kids Club.

The principal address of the charity is

Clifton With Rawcliffe Junior School  
Eastholme Drive  
York  
YO30 5TA

The names of the charity Trustees who manage the charity are:

Claire McCormick	Chair
Jo Armistead	
Angie Downs	Resigned 26 March 2021
Donna Cowell	Appointed 29 November 2021

The manager of the setting who is registered with Ofsted is Emma Batten.

The advisers to the charity are:

S B Wearing HPH, Chartered Accountants 54 Bootham, York, YO307XZ	Independent Examiner
---	----------------------

HPH, Chartered Accountants 54 Bootham, York, YO30 7XZ	Payroll Bureau
---	----------------

HSBC Bank plc Parliament Street, York, YO1 8XS	Bankers
---	---------

An updated Out of School Club Support Service Agreement was signed on 17<sup>th</sup> October 2018 which clarifies the relationship between the Club and York Childcare Ltd to ensure the continued success of the partnership.

THE KOOL KIDS CLUB  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 30 APRIL 2021  
Charity number 1111227

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's state of affairs at the end of the year and of its financial activities for that year. In preparing those accounts the 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 Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**DECLARATION**

The Trustees declare that they have approved the Trustees' Annual Report above.

Signed on behalf of the charity's Trustees on 18 February 2022

.....Claire McCormick                      Chair

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KOOL KIDS CLUB**

I report to the Trustees on my examination of the accounts of The Kool Kids Club ('the Charity') for the year ended 30 April 2021.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity'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 Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

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

As the Charity Trustees 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 Charity's accounts carried out under section 145 of the 2011 Act and 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.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has since been withdrawn.

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

### **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 Charity 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.

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

18 February 2022

THE KOOL KIDS CLUB

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2021

	<i>Notes</i>	<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	84,865	-	<b>84,865</b>	168,049
Other income - CJRS government grants		53,684	-	<b>53,684</b>	5,735
<b>Total income</b>		<b>138,549</b>	<b>-</b>	<b>138,549</b>	<b>173,784</b>
<b>Expenditure on:</b>					
Charitable activities	4	144,149	-	<b>144,149</b>	144,602
<b>Total expenditure</b>		<b>144,149</b>	<b>-</b>	<b>144,149</b>	<b>144,602</b>
<b>Net movement in funds:</b>					
<b>Net (expenditure)/income</b>	3	<b>(5,600)</b>	<b>-</b>	<b>(5,600)</b>	29,182
<b>Reconciliation of funds:</b>					
Total funds brought forward		82,859	-	<b>82,859</b>	53,677
<b>Total funds carried forward</b>		<b>£ 77,259</b>	<b>£ -</b>	<b>£77,259</b>	<b>£82,859</b>

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 13 form part of these accounts

**THE KOOL KIDS CLUB**

**BALANCE SHEET  
AS AT 30 APRIL 2021  
Charity number 1111227**

	Notes	2021		2020	
		£	£	£	£
<b>Current assets:</b>					
Debtors	6	5,882		14,348	
Cash at bank and in hand		75,040		69,860	
Total current assets		80,922		84,208	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	7	3,663		1,349	
Net current assets			77,259		82,859
<b>Total net assets</b>			<b>£ 77,259</b>		<b>£82,859</b>
<b>The funds of the charity:</b>					
Unrestricted funds	8		77,259		82,859
			<b>£ 77,259</b>		<b>£82,859</b>

Approved by the Trustees on 18 February 2022 and signed on their behalf by:

.....  
 Claire McCormick  
*Trustee*

The notes on pages 9 to 13 form part of these accounts

**THE KOOL KIDS CLUB**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2021**

**1. ACCOUNTING POLICIES**

**a) Basis of Accounting**

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Kool Kids Club 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 Kool Kids Club is a registered charity number 1111227. Its registered address is: Clifton with Rawcliffe Primary School, Eastholme Drive, York, YO30 5TA.

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

The Charity has cash resources and has no requirement for external funding. The Trustees 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) Income**

Charges for childcare services are accounted for in the year in which the service is provided. Funding grants are accounted for as receivable in the period they are awarded. Gifts, donations and other income are accounted for when received. Investment income is accounted for in the year on a receivable basis.

**d) Expenditure**

All expenditure is accounted for on an accruals basis and includes the irrecoverable element of Value Added Tax. Expenditure has been allocated to the "cost of charitable activities" where they are direct costs which are associated with the provision of childcare. "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.

**e) 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.

## THE KOOL KIDS CLUB

### NOTES TO THE ACCOUNTS - CONTINUED FOR THE YEAR ENDED 30 APRIL 2021

#### 1. ACCOUNTING POLICIES - CONTINUED

**f) 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.

**g) 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.

**h) Fund Accounting**

Unrestricted funds are funds which are available for use or retention at the discretion of the Trustees, in accordance with the Charity's objects. Designated funds comprise unrestricted funds that have been set aside by the Trustees for a particular purpose. Restricted funds are funds that 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.

**i) 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.

THE KOOL KIDS CLUB

NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2021

2. INCOME FROM CHARITABLE ACTIVITIES

	<i>Unrestricted Funds</i>	<i>Total 2021</i>	<i>Total 2020</i>
	£	£	£
Fee income - childcare provision	84,865	84,865	168,049
	<u>£ 84,865</u>	<u>£ 84,865</u>	<u>£ 168,049</u>

All income in both 2021 and 2020 related to unrestricted funds.

3. NET EXPENDITURE/INCOME

	<i>2021</i>	<i>2020</i>
	£	£
Net (expenditure)/income is stated after charging:		
Independent examiner's fee		
Statutory accounts production and external review	720	720
Other services	2,860	1,154
	<u>2,860</u>	<u>1,154</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	<i>Staff Costs</i>	<i>Support Costs</i>	<i>Total 2021</i>	<i>Total 2020</i>
	£	£	£	£
Cost of childcare provision	109,520	31,049	140,569	142,728
Governance costs	-	3,580	3,580	1,874
	<u>£ 109,520</u>	<u>£ 34,629</u>	<u>£ 144,149</u>	<u>£ 144,602</u>

All expenditure in 2021 and 2020 related to unrestricted funds.

5. STAFF COSTS AND TRUSTEES' REMUNERATION

	<i>2021</i>	<i>2020</i>
	£	£
Gross salaries and wages	101,570	99,115
Employer's NIC	4,462	1,310
Pension costs	3,387	1,302
Supply staff	101	983
	<u>£ 109,520</u>	<u>£ 102,710</u>

The average number of employees in the year was 13 (2020 - 15), 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 Trustees who held posts during the year in respect of their services to the charity.

The key management personnel of the charity comprise of the setting manager and Trustees. The total employee benefits of the key management personnel were £19,138 (2020: £13,071)



THE KOOL KIDS CLUB

NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 30 APRIL 2021

9. ANALYSIS OF THE CHARITY'S NET ASSETS BY FUND

<i>Current year</i>	<i>Net current assets</i>	<i>Total 2021</i>
	£	£
Unrestricted funds	77,259	77,259
	£ 77,259	£ 77,259
<i>Prior year</i>	<i>Net current assets</i>	<i>Total 2020</i>
	£	£
Unrestricted funds	82,859	82,859
	£ 82,859	£ 82,859

10. TRANSACTIONS WITH RELATED PARTIES

A management contract exists between the charity and York Childcare Limited. Management charges of £12,521 (2020 - £17,937) were paid to York Childcare Limited for services provided to the charity. At the year end the Charity owed York Childcare Limited £2,703 (2020 - £1,022).

There were no other related party transactions.

11. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Income and endowments from:				
Charitable activities	168,049	-	168,049	195,914
Other	5,735	-	5,735	-
Total income	173,784	-	173,784	195,914
Expenditure on:				
Charitable activities	144,602	-	144,602	176,909
Total expenditure	144,602	-	144,602	176,909
Net movement in funds - net expenditure	29,182	-	29,182	19,005
Reconciliation of funds:				
Total funds brought forward	53,677		53,677	34,672
Total funds carried forward	£ 82,859	£ -	£ 82,859	£ 53,677

*The following page does not form part of the statutory accounts*

THE KOOL KIDS CLUB

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 APRIL 2021

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 30 April 2021 £	Total 30 April 2020 £
<b>INCOME</b>					
Fee income - childcare provision	84,865	-	-	84,865	168,049
Government grant income	53,684	-	-	53,684	5,735
<b>Total income</b>	<b>138,549</b>	<b>-</b>	<b>-</b>	<b>138,549</b>	<b>173,784</b>
<b>EXPENDITURE</b>					
<b>Charitable Activities</b>					
Payroll costs	109,520	-	-	109,520	102,710
York Childcare management fees	12,521	-	-	12,521	17,937
Rent	6,518	-	-	6,518	9,050
Insurances	723	-	-	723	661
Advertising	-	-	-	-	144
Grants towards fees	1,872	-	-	1,872	-
Ofsted registration fees & subscriptions	565	-	-	565	482
Toys and entertainment	886	-	-	886	2,747
Snacks and refreshments	3,034	-	-	3,034	5,424
Bad debts	2,534	-	-	2,534	622
Staff training and uniforms	601	-	-	601	372
Computer and broadband	152	-	-	152	35
Print, postage and stationery	314	-	-	314	386
Telephone	235	-	-	235	634
Sundry expenses	1,065	-	-	1,065	287
Travel	29	-	-	29	1,237
<b>Governance costs</b>					
Accountancy fees - payroll	2,860	-	-	2,860	1,154
Accountancy fees - independent examination	720	-	-	720	720
<b>Total expenditure</b>	<b>144,149</b>	<b>-</b>	<b>-</b>	<b>144,149</b>	<b>144,602</b>
<b>Net (expenditure)/income</b>	<b>(5,600)</b>	<b>-</b>	<b>-</b>	<b>(5,600)</b>	<b>29,182</b>
<b>FUNDS</b>					
Funds brought forward	82,859	-	-	82,859	53,677
<b>Funds carried forward</b>	<b>£ 77,259</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 77,259</b>	<b>£ 82,859</b>