

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
LINDHEAD OUT OF SCHOOL CLUB

Fortus North Limited  
Business Advisors & Accountants  
5&6 Manor Court  
Manor Garth  
Scarborough  
North Yorkshire  
YO11 3TU

LINDHEAD OUT OF SCHOOL CLUB  
CONTENTS OF THE FINANCIAL STATEMENTS  
For The Year Ended 31 March 2021

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	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

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## LINDHEAD OUT OF SCHOOL CLUB

### REPORT OF THE TRUSTEES For The Year Ended 31 March 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The charity's objects are to provide the necessary facilities for daily care, recreation and education of children during out of hours and school holidays and to advance the education and training of staff in the provision of these facilities. The company, which is known as The Den, aims to provide safe, stimulating and quality childcare for children aged 4 to 11 years. It operates for 51 weeks of the year and offers before and after school care, as well as holiday play schemes, for up to 36 children. It is fully inclusive and accessible to all children and has a long standing arrangement with social services for children with a range of special needs. It provides an integrated play scheme during school time and holidays. The trustees consider these issues to demonstrate the charity's delivery of public benefit.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

Most of the children who are using the club attend Lindhead School and the club benefits from an excellent relationship with the school. The club operates its own premises within the school grounds and has access to the playground and playing fields. Children not attending the school are made very welcome. Holiday play schemes bring children from all over Scarborough due to the club's excellent reputation and the wide range of planned activities provided by the staff. In the most recent Ofsted inspection (November 2021) the inspector commented that, "children are happy and safe at the club. During the COVID-19 pandemic, staff have focused on expanding outdoor play for the children. This means that children have access to a good range of activities in a safe and healthy environment. They have fun outdoors and often choose to play tennis or football. Children enjoy running around in the space, playing with hoops and balls. They also have access to various restful areas, including the green spaces around the school".

##### Staffing

The club employs seven regular members of staff, plus casual staff members. Members of the management committee commend the dedication of the team of staff. Through their hard work and care The Den meets the aims of the charity.

The staff continue to receive individual training on a regular basis which will benefit the club in its ongoing development. Staff are appraised on an annual basis which inspires them to improve their practice and knowledge. The management committee work well with the management team to help preserve the success and good reputation of the Club. The Club has an excellent relationship with Lindhead School and both are supportive of one another and many of the Club staff also work in school in a variety of roles. The Ofsted inspector commented that, "staff have very close links with school and parents. Children respond well to the warm praise they receive from staff".

##### The families

The staff encourage the children to share their views and opinions on a regular basis about issues at the club. The club also has a sharing tree where the children can write down and attach their ideas to it for the staff to read. The aim is to get the views of the children on The Den as a whole and ideas are implemented where possible. Newsletters, questionnaires, the informative website and e-mail facilities provide regular two-way communication facilities for parents. The Club liaises regularly with multi-agency professionals to include those families with children which have special educational needs and disabilities. Parents speak highly of the club and the Ofsted inspector commented that, "there are robust procedures to help staff get to know children's specific care and learning needs before they start. They recognise the importance of building relationships with parents."

#### FINANCIAL REVIEW

The year was obviously hugely challenging as a result of the Covid pandemic and this resulted in uncertainty for the future of the charity. However, as the various support packages became available from both central and local government, The Den was able to open its doors again in the summer of 2020, aided by grants received from Scarborough Borough Council and HMRC under the Job Retention Scheme and the result is a small surplus for the year of £772, a more than satisfactory result for the trustees given the start to the year, Free reserves, which exclude restricted funds and funds supported by fixed assets, amounted to £24,177.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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

LINDHEAD OUT OF SCHOOL CLUB

REPORT OF THE TRUSTEES  
For The Year Ended 31 March 2021

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trustees, who form the management committee, shall not be fewer than three in total and not more than eleven and these are appointed by the members at the Annual General Meeting.

The management committee may, at any time, fill casual vacancies by co-option provided that the number of co-opted members does not number more than one-third of the total number of members.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06185571 (England and Wales)

Registered Charity number

1122450

Registered office

Lindhead School

Burniston

Scarborough

North Yorkshire

YO13 0DG

Trustees

Dr L Hayes

Mrs E Amos

Mrs E A Cain

Ms S L Bennett

Miss A L White

Company Secretary

Ms S L Bennett

Independent Examiner

Fortus North Limited

Business Advisors & Accountants

5&6 Manor Court

Manor Garth

Scarborough

North Yorkshire

YO11 3TU

Approved by order of the board of trustees on .....February 2022 and signed on its behalf by:

.....  
Miss A L White - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LINDHEAD OUT OF SCHOOL CLUB

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Independent examiner's report to the trustees of Lindhead Out of School Club ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Paul Dixon ACA  
Fortus North Limited  
Business Advisors & Accountants  
5&6 Manor Court  
Manor Garth  
Scarborough  
North Yorkshire  
YO11 3TU

Date: .....February 2022

LINDHEAD OUT OF SCHOOL CLUB  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
For The Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
The Den		41,566	-	41,566	50,658
Investment income	2	<u>31</u>	<u>-</u>	<u>31</u>	<u>46</u>
Total		41,597	-	41,597	50,704
EXPENDITURE ON					
Charitable activities					
The Den		40,825	-	40,825	44,675
NET INCOME		<u>772</u>	<u>-</u>	<u>772</u>	<u>6,029</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		24,319	-	24,319	18,290
TOTAL FUNDS CARRIED FORWARD		<u><u>25,091</u></u>	<u><u>-</u></u>	<u><u>25,091</u></u>	<u><u>24,319</u></u>

The notes form part of these financial statements

## LINDHEAD OUT OF SCHOOL CLUB

BALANCE SHEET  
31 March 2021

		2021 £	2020 £
FIXED ASSETS	Notes		
Tangible assets	6	914	278
CURRENT ASSETS			
Debtors	7	1,473	1,083
Cash at bank and in hand		23,344	23,599
		<u>24,817</u>	<u>24,682</u>
CREDITORS			
Amounts falling due within one year	8	(640)	(641)
		<u>24,177</u>	<u>24,041</u>
NET CURRENT ASSETS			
		<u>24,177</u>	<u>24,041</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		25,091	24,319
NET ASSETS		<u>25,091</u>	<u>24,319</u>
FUNDS	10		
Unrestricted funds		25,091	24,319
TOTAL FUNDS		<u>25,091</u>	<u>24,319</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....February 2022 and were signed on its behalf by:

.....  
Miss A L White - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

## Basis of preparing the financial statements

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

## Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

## Expenditure

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

## Tangible fixed assets

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

Freehold property	- Straight line over 4 years
Fixtures, fittings and equipment	- 20% on cost

## Taxation

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

## Fund accounting

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

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

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

## Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The trustees have considered the impact of COVID-19 in relation to their assessment of going concern and in their opinion have taken all reasonable steps to mitigate these factors. As at the point of authorising the accounts, and for the foreseeable future, the directors consider the going concern assumption to still be appropriate. The trustees acknowledge that given the currently rapidly changing business and social environment, there are likely to be significant unknown factors which may present themselves. Such factors are considered by the trustees to represent a general inherent level of risk in relation to the going concern assumption albeit not quantifiable at this time.

## 2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>31</u>	<u>46</u>



LINDHEAD OUT OF SCHOOL CLUB  
NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 March 2021

3. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Depreciation - owned assets	268	97
	<u>268</u>	<u>97</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. STAFF COSTS

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

	2021	2020
Childcare	7	5
	<u>7</u>	<u>5</u>

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

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, fittings and equipment £	Totals £
<b>COST</b>			
At 1 April 2020	64,175	31,756	95,931
Additions	-	904	904
	<u>64,175</u>	<u>32,660</u>	<u>96,835</u>
At 31 March 2021	64,175	32,660	96,835
<b>DEPRECIATION</b>			
At 1 April 2020	64,174	31,479	95,653
Charge for year	-	268	268
	<u>64,174</u>	<u>31,747</u>	<u>95,921</u>
At 31 March 2021	64,174	31,747	95,921
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>1</u>	<u>913</u>	<u>914</u>
At 31 March 2020	<u>1</u>	<u>277</u>	<u>278</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	1,473	1,083
	<u>1,473</u>	<u>1,083</u>

## LINDHEAD OUT OF SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 March 2021

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	640	641

## 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	914	-	914	278
Current assets	24,817	-	24,817	24,682
Current liabilities	(640)	-	(640)	(641)
	<u>25,091</u>	<u>-</u>	<u>25,091</u>	<u>24,319</u>

## 10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	24,319	772	25,091
	<u>24,319</u>	<u>772</u>	<u>25,091</u>
TOTAL FUNDS	<u>24,319</u>	<u>772</u>	<u>25,091</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,597	(40,825)	772
	<u>41,597</u>	<u>(40,825)</u>	<u>772</u>
TOTAL FUNDS	<u>41,597</u>	<u>(40,825)</u>	<u>772</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	18,290	6,029	24,319
	<u>18,290</u>	<u>6,029</u>	<u>24,319</u>
TOTAL FUNDS	<u>18,290</u>	<u>6,029</u>	<u>24,319</u>

LINDHEAD OUT OF SCHOOL CLUB  
NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 March 2021

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,704	(44,675)	6,029
	<u>50,704</u>	<u>(44,675)</u>	<u>6,029</u>
TOTAL FUNDS	<u>50,704</u>	<u>(44,675)</u>	<u>6,029</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	18,290	6,801	25,091
	<u>18,290</u>	<u>6,801</u>	<u>25,091</u>
TOTAL FUNDS	<u>18,290</u>	<u>6,801</u>	<u>25,091</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,301	(85,500)	6,801
	<u>92,301</u>	<u>(85,500)</u>	<u>6,801</u>
TOTAL FUNDS	<u>92,301</u>	<u>(85,500)</u>	<u>6,801</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

LINDHEAD OUT OF SCHOOL CLUB  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	31	46
Charitable activities		
Fees	20,200	50,658
Government grants	21,366	-
	<u>41,566</u>	<u>50,658</u>
Total incoming resources	41,597	50,704
EXPENDITURE		
Charitable activities		
Wages	33,733	36,713
Rent	280	280
Insurance	863	846
Telephone	625	703
Administration costs	511	253
Food and refreshments	818	1,476
Consumables	212	167
Crafts and activities	435	517
Repairs and maintenance	960	2,129
Staff training	214	149
Registration fees	370	265
Accountancy	600	600
Payroll preparation	936	480
Depreciation of fixtures, fittings and equipment	268	97
	<u>40,825</u>	<u>44,675</u>
Total resources expended	40,825	44,675
Net income	<u>772</u>	<u>6,029</u>

This page does not form part of the statutory financial statements