

Annual Report of the Trustees to Pear Tree Voluntary Management Committee
AGM – Monday 23rd September 2024

Introduction

Pear Tree Holiday Club (Kirkham) Ltd was registered with Companies House as a limited company on 12th June 2006 – registration number; 05844119. The first Annual General Meeting was held on 10th July 2007 and has been held each year, within 16 months of the previous AGM.

The previous AGM was held on Monday 25th September 2023.

Committee Members

Claire Higginson – Chair of Committee/Parent

Anne Fielding – Trustee/Chair of Governors

Rebecca Warnock – Director/Trustee/Ofsted Nominated Person

Richard Smith – Treasurer

Fiona Wafer – Trustee/Secretary

Lesley Sullivan – Director/Trustee

Managers & Safeguarding Designated Lead Practitioners

Leah Birchall

Vicky Gwilliam

Charitable Status

Pear Tree Holiday Club (Kirkham) Ltd became a registered charity on 12th January 2011. Its registered charity number is 1139787.

Objectives and Activities

Pear Tree Holiday Club provides childcare and respite for children of all abilities aged 3-16. Approximately 70% of children attending the Holiday Club have learning difficulties and disabilities; some children have complex needs.

The Holiday Club was fully inspected by Ofsted in November 2016; it was judged to be outstanding in all areas. A further “light touch” inspection was undertaken in October 2022 with the club receiving the top Ofsted rating available. Pear Tree Holiday Club (Kirkham) Ltd is the Ofsted registered provider.

It is required to comply with the requirements for the Early Years Register set out in the Statutory Framework for the Early Years Foundation Stage. This includes a requirement to give parents information about the provision. The law allows Ofsted to carry out inspections to check that providers comply with the requirements for the Early Years Register set out in the statutory Framework for the Early Years Foundation Stage.

Achievements and Performance

Operation

Pear Tree Holiday Club operates for 7 weeks of the school holidays which excludes Christmas and the last 2 weeks of the summer holidays (this allows school to be deep cleaned).

Over the last 12 months the club has provided a total of 567(493 in 2023) days places to children.

A breakdown of operational numbers is detailed in the table below:

	Oct	Feb	Easter	May	Summer	Totals	Totals 2023
Days Open	5	5	4	4	15	33	33
SEN Places (days)	47	51	51	40	206	395	358
Mainstream Places (days)	18	30	27	20	77	172	135
Total Days	65	81	78	60	283	567	493
Staff Days	26.25	30.3	25.8	25.6	91.8	199.75	213
Child:Staff ratio	2.47	2.67	3.02	2.34	3.08	2.84	2.31
Av children/day	13	16.2	19.5	15	18.86	17.18	14.94

Since re-opening after COVID, the opening times have been reduced to 9am-4pm for all children, it had previously been open from 8am to 5.30pm for mainstream children. This has resulted in a significant reduction in children attending and the mix of SEN:Mainstream has gone from 2:3 to 7:3 – we have very much become a smaller unit concentrating on serving the SEN community.

Our charging structure is:

- Mainstream children: £30 per day
- Children with SEN who are Break Time/Break Time Plus Registered pay no fee with the club claiming an agreed hourly rate with LCC (currently 15.45/hour)
- Children with SEN not Break Time Registered, or who are attending once their Break Time hours have been utilised, pay £13.50 per hour.

The club is OFSTED registered for EYFS children but unfortunately, due to staffing levels and capacity, we are unable to offer holiday club provision at present to children who have not achieved school year 1 status.

The club is not registered to cater for young people over the age of 16, nor does it have the facilities and resources to do so.

Finance

A Financial Statement for the 12m to 31/3/24 has been prepared by Chris Calvert of Rushtons Accountants – Independent Examiner which supplements this report.

Without donations the club has generally run at a slight loss (£2786 in FYE 3/23, £5115 in FYE 3/22) and could not operate without additional funding.

Thankfully Lancashire County Council (LCC) have been proactive in providing some Break Time Funding to children with SEND and this has increased the numbers attending and at an improved rate which has helped towards a surplus this year of £8688 (excluding donations £1018).

The club is a registered supplier to LCC for both Break Time and Break Time Plus, the latter being set up in this last 12 months and in the Summer period Break Time/Plus hours accounted for 53% of provision.

Provided this funding for families is maintained then we would expect to be able to continue to operate without diluting reserves.

Staffing

Staffing is allocated according to the needs of the children attending on any one day for e.g. when a child attends with complex needs or challenging behaviour it is important to ensure a member of staff who knows that child, and has knowledge of his care plan/behaviour support plan is employed.

In the last twelve months we operated on a very low child:staff ratio of c2.84:1, the minimum legal requirement is 30 although the Out of School Alliance recommends 8:1. The very low ratio is obviously costly but reflects the SEN population of our club and also the daily swimming provision.

We operate with 2 Designated Safeguarding Leads whose up to date training for the role was completed in June 2023.

Swimming

A key strength of the Holiday Club is that every child attending can swim every day this is a real selling point and one that makes our Holiday Club so popular. It does, however, incur additional costs e.g. Lifeguard, lifesaver, staff who are trained in moving and handling etc. Children can only swim if there is a Lifeguard present. Any additional funding we receive ensures that this highly popular and valuable activity can continue.

Area for development for 2023/24

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Date of next AGM: Autumn 2024

2025 FCO (6)

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED**

Rushtons
Chartered Accountants
Avroe House
Avroe Crescent
Blackpool Business Park
Blackpool
Lancashire
FY4 2DP

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FOR THE YEAR ENDED 31 MARCH 2024

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

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 2024. 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

Pear Tree Holiday Club provides childcare and respite for children of all abilities aged 3-16 during the school holidays. Approximately 60% of children attending the Holiday Club have learning difficulties and disabilities; some children have complex needs.

The Holiday Club was inspected by Ofsted in October 2022; it was judged to be outstanding in all areas. Pear Tree Holiday Club (Kirkham) Ltd is the registered provider.

It is required to comply with the requirements for the Early Years Register set out in the Statutory Framework for the Early Years Foundation Stage. This includes a requirement to give parents information about the provision. The law allows Ofsted to carry out inspections to check that providers comply with the requirements for the Early Years Register set out in the statutory Framework for the Early Years Foundation Stage.

Significant activities

Following closure for COVID the Holiday Club re-opened in October 22 but on a smaller scale concentrating on specialist provision for children with additional needs for children aged 5 (but school year 1) to 17.

The student population is now up to 20 per day with approximately 70% SEN, 30% mainstream.

Hours were adjusted to 9.00am to 4pm to reflect the change in provision.

The average number of staff in the last 12 months has been 6.04 per week for the seven weeks that we open.

Public benefit

The charity provides holiday childcare for the benefit of the public. The trustees have had due regard to guidance published by the Charities Commission on public benefit.

The Trustees consider that the Holiday Club is a not for profit organisation designed to cater for children and families within the local community during the school holidays. The children attending are aged 3-16 and have differing levels of ability including profound and complex needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The procedure for the appointment of new trustees is contained within the Articles of Association of the company.

Financial Review

Total net income for the period from all sources amounted to £9,706 (2023: £4,056). Total unrestricted funds increased from £68,557 to £78,263.

Reserves Policy

The charity operates a reserves policy which aims to cover annual operational expenses for a minimum of twelve months.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05844119 (England and Wales)

Registered Charity number

1139787

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Registered office

29 Station Road
Kirkham
Preston
Lancashire
PR4 2HA

Trustees

Mrs L M Sullivan - Trustee & Director
Mrs F C Wafer - Trustee & Director
Ms P A Fielding - Trustee & Director
Mrs A R Warnock - Trustee & Director

Company Secretary

Mrs F C Wafer

Independent Examiner

Rushtons
Chartered Accountants
Avroe House
Avroe Crescent
Blackpool Business Park
Blackpool
Lancashire
FY4 2DP

Bankers

National Westminster Bank
97 Fishergate
Preston
PR1 2AE

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30/9/2024 and signed on its behalf by:


.....

Mrs F C Wafer - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED**

Independent examiner's report to the trustees of Pear Tree Holiday Club (Kirkham) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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.

C Calvert FCA

Rushtons
Chartered Accountants
Avroe House
Avroe Crescent
Blackpool Business Park
Blackpool
Lancashire
FY4 2DP

Date:

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,018	6,842
Other trading activities	2	39,438	16,978
Investment income	3	1,363	205
Total		<u>41,819</u>	<u>24,025</u>
EXPENDITURE ON			
Charitable activities			
Provision of holiday club services		31,225	19,081
Other		888	888
Total		<u>32,113</u>	<u>19,969</u>
NET INCOME		9,706	4,056
RECONCILIATION OF FUNDS			
Total funds brought forward		68,557	64,501
TOTAL FUNDS CARRIED FORWARD		<u>78,263</u>	<u>68,557</u>

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	8	1,007	959
CURRENT ASSETS			
Debtors	9	1,207	2,775
Cash at bank and in hand		84,141	69,935
		<u>85,348</u>	<u>72,710</u>
CREDITORS			
Amounts falling due within one year	10	(8,092)	(5,112)
NET CURRENT ASSETS		<u>77,256</u>	<u>67,598</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>78,263</u>	<u>68,557</u>
NET ASSETS		<u>78,263</u>	<u>68,557</u>
FUNDS			
Unrestricted funds		78,263	68,557
TOTAL FUNDS		<u>78,263</u>	<u>68,557</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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.

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

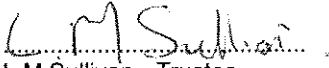
BALANCE SHEET - continued
31 MARCH 2024

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

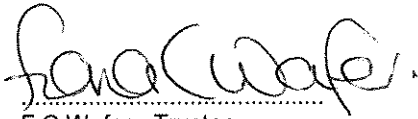
The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



.....
P A Fielding - Trustee



.....
L M Sullivan - Trustee



.....
F C Wafer - Trustee



.....
A R Warnock - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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.

All monetary amounts are presented in Sterling (£) and rounded to the nearest pound.

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.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

Taxation

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

Fund accounting

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

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

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

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Admissions	39,438	16,978

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	1,363	205

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

4. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	<u>240</u>	<u>240</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. STAFF COSTS

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

	2024	2023
Holiday Club staff	<u>6</u>	<u>9</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,842
Other trading activities	16,978
Investment income	<u>205</u>
Total	<u>24,025</u>
EXPENDITURE ON	
Charitable activities	
Provision of holiday club services	19,081
Other	<u>888</u>
Total	<u>19,969</u>
NET INCOME	4,056
RECONCILIATION OF FUNDS	
Total funds brought forward	64,501
TOTAL FUNDS CARRIED FORWARD	<u>68,557</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	16,171	3,262	19,433
Additions	-	288	288
At 31 March 2024	16,171	3,550	19,721
DEPRECIATION			
At 1 April 2023	15,212	3,262	18,474
Charge for year	192	48	240
At 31 March 2024	15,404	3,310	18,714
NET BOOK VALUE			
At 31 March 2024	767	240	1,007
At 31 March 2023	959	-	959

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	1,607
Prepayments	1,207	1,168
	1,207	2,775

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	3,225	4,223
Accrued expenses	4,867	889
	8,092	5,112

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

12. ULTIMATE CONTROLLING PARTY

The company is under the control of its Directors and Trustees.

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,018	6,842
Other trading activities		
Admissions	39,438	16,978
Investment income		
Deposit account interest	1,363	205
Total incoming resources	41,819	24,025
EXPENDITURE		
Charitable activities		
Wages	20,587	16,121
Rent	2,000	833
Insurance	682	649
Food	323	160
Activities and equipment	1,123	267
Sundries	60	250
HR and payroll processing	5,721	220
Fixtures and fittings	192	240
Computer equipment	48	-
	30,736	18,740
Support costs		
Finance		
Bank charges	489	341
Governance costs		
Accountancy and legal fees	888	888
Total resources expended	32,113	19,969
Net income	9,706	4,056

This page does not form part of the statutory financial statements

**REPORT OF THE TRUSTEES AND
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Mrs L M Sullivan - Trustee & Director
Mrs F C Wafer - Trustee & Director
Ms P A Fielding - Trustee & Director
Mrs A R Warnock - Trustee & Director

Company Secretary

Mrs F C Wafer

Independent Examiner

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PR1 2AE

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Approved by order of the board of trustees on 30/9/2024 and signed on its behalf by:


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Mrs F C Wafer - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
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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
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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.

C Calvert FCA

Rushtons
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Avroe House
Avroe Crescent
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FY4 2DP

Date:

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

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Total funds brought forward		68,557	64,501
TOTAL FUNDS CARRIED FORWARD		<u><u>78,263</u></u>	<u><u>68,557</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

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FIXED ASSETS			
Tangible assets	8	1,007	959
CURRENT ASSETS			
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Cash at bank and in hand		84,141	69,935
		<u>85,348</u>	<u>72,710</u>
CREDITORS			
Amounts falling due within one year	10	(8,092)	(5,112)
NET CURRENT ASSETS		<u>77,256</u>	<u>67,598</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>78,263</u>	<u>68,557</u>
NET ASSETS		<u>78,263</u>	<u>68,557</u>
FUNDS			
Unrestricted funds		78,263	68,557
TOTAL FUNDS		<u>78,263</u>	<u>68,557</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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.

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

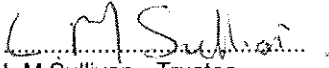
BALANCE SHEET - continued
31 MARCH 2024

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

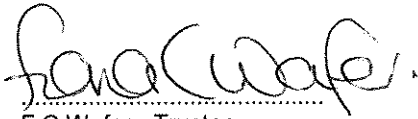
The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



.....
P A Fielding - Trustee



.....
L M Sullivan - Trustee



.....
F C Wafer - Trustee



.....
A R Warnock - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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.

All monetary amounts are presented in Sterling (£) and rounded to the nearest pound.

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.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

Taxation

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

Fund accounting

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

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

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

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Admissions	39,438	16,978

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	1,363	205

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**4. NET INCOME/(EXPENDITURE)**

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

	2024	2023
	£	£
Depreciation - owned assets	<u>240</u>	<u>240</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. STAFF COSTS

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

	2024	2023
Holiday Club staff	<u>6</u>	<u>9</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,842
Other trading activities	16,978
Investment income	<u>205</u>
Total	<u>24,025</u>
EXPENDITURE ON	
Charitable activities	
Provision of holiday club services	19,081
Other	<u>888</u>
Total	<u>19,969</u>
NET INCOME	4,056
RECONCILIATION OF FUNDS	
Total funds brought forward	64,501
TOTAL FUNDS CARRIED FORWARD	<u>68,557</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	16,171	3,262	19,433
Additions	-	288	288
At 31 March 2024	16,171	3,550	19,721
DEPRECIATION			
At 1 April 2023	15,212	3,262	18,474
Charge for year	192	48	240
At 31 March 2024	15,404	3,310	18,714
NET BOOK VALUE			
At 31 March 2024	767	240	1,007
At 31 March 2023	959	-	959

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	1,607
Prepayments	1,207	1,168
	1,207	2,775

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	3,225	4,223
Accrued expenses	4,867	889
	8,092	5,112

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

12. ULTIMATE CONTROLLING PARTY

The company is under the control of its Directors and Trustees.

PEAR TREE HOLIDAY CLUB (KIRKHAM) LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,018	6,842
Other trading activities		
Admissions	39,438	16,978
Investment income		
Deposit account interest	1,363	205
Total incoming resources	41,819	24,025
EXPENDITURE		
Charitable activities		
Wages	20,587	16,121
Rent	2,000	833
Insurance	682	649
Food	323	160
Activities and equipment	1,123	267
Sundries	60	250
HR and payroll processing	5,721	220
Fixtures and fittings	192	240
Computer equipment	48	-
	30,736	18,740
Support costs		
Finance		
Bank charges	489	341
Governance costs		
Accountancy and legal fees	888	888
Total resources expended	32,113	19,969
Net income	9,706	4,056

This page does not form part of the statutory financial statements