

**POPPLETON ROAD OUT OF SCHOOL CLUB**

**(CIO number 1157546)**

**ANNUAL REPORT AND ACCOUNTS**

**for the year ended**

**31 March 2024**

**UNAUDITED**



**HPH**

**Chartered Accountants**

**54 Bootham**

**YORK**

**YO30 7XZ**

**POPPLETON ROAD OUT OF SCHOOL CLUB  
ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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# **POPPLETON ROAD OUT OF SCHOOL CLUB**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees have pleasure in presenting their Report and the Accounts for the year ended 31 March 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) 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and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.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 Charitable Incorporated Organisation.

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

The Charity's registered name is Poppleton Road Out of School Club, registration number 1157546, with a working name of Poppy Road Kids Club.

The principal address of the charity is:

The Annex  
% Poppleton Road Primary School  
Poppleton Road  
YORK  
YO26 4UP

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

Chair	Kathryn McKellar
	Joanne Alderson
	David Alderson
	Catherine Smithey
	Ruth Butterworth

The managers of the setting who are registered with Ofsted are Kathryn Love and Tom Garnett.

## **POPPLETON ROAD OUT OF SCHOOL CLUB**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024**

#### **REFERENCE AND ADMINISTRATIVE INFORMATION (continued)**

The advisers to the charity are:

Independent Examiner: Sarah Wearing FCA, DChA  
HPH  
Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ

Payroll Bureau: HPH  
Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ

Bankers: CO-OP Bank plc  
15-17 Feasegate  
YORK  
YO1 2SH

An updated Out of School Club Support Service Agreement was signed on 13<sup>th</sup> April 2023 which clarifies the relationship between the Club and York Childcare Ltd to ensure the continued success of the partnership.

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

The governing document is a constitution dated March 2017 and Poppleton Road Out of School Club is a Charitable Incorporated Organisation.

The Trustees are appointed by nomination.

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.

#### **ACTIVITIES AND OBJECTIVES**

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 Poppleton Road 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 Monday to Friday term time. The Club provides holiday care Monday to Friday each school holiday excluding Bank holidays and open for Teacher Training Days to provide childcare.

## **POPPLETON ROAD OUT OF SCHOOL CLUB**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024**

#### **ACTIVITIES AND OBJECTIVES (continued)**

Children are still accommodated in three different areas, the Club annex building and 2 allocated areas in school. This helps with any weekly overflow so a waiting list for family's does not accumulate. These are used for breakfast and after school in peer groups, sharing all outdoor play areas. The annex building is used for holiday club as numbers are less during the holiday periods.

#### **ACHIEVEMENTS AND PERFORMANCE**

The Clubs last Ofsted inspection was on 20th February 2019 and the outcome was 'Good'. Due to the current inspection cycle of Ofsted the Club is expected to be inspected during 2024.

The manager's role is shared between two experienced childcare practitioners. The Club is almost fully staffed, there is a 25-hour vacant position which is advertised.

The new staff benefits have helped recruit new staff members who have children in the school.

Both the managers and Trustees continue to work cooperatively with the school to ensure that the space and facilities available to the Club at the school are appropriate and secure.

The Club continues to work on the recruitment of new Trustees by approaching parents and advertising through school and advertising on boards in local charities such as Mumbler and CVS.

The Club is supported by York Childcare Out of School Club Support Service Ltd and works closely with their Specialists Service Manager.

The Club is at full capacity every night. There are no waiting lists for any night for any sessions. The holiday club has been busy throughout the year. The staff work hard on holiday programs to provide safe, fun, and stimulating activities. This includes day trips out and paying for professionals to come to the Club such as sports and dance companies. In the club's yearly budget there is money within the budget to support vulnerable children and families who attend the school to access breakfast, after school club and holiday club.

The Charity continued to review and revise its risk assessment and working practices when needed with support from the Specialists Service Manager.

The Club has commended procedures to refer 1 family with outstanding fees to the county court. The Club remains one of the most affordable childcare provisions across the City of York.

The Club has paid for new storage cupboards in the annex and the areas used in school, decorated the main room and the toilets, both indoor and outdoor toys and equipment have been purchased to enhance children's play while attending out of school club. A new and larger cooker has been bought so staff can offer healthy hot snacks. In October the club is paying for annex building to have a new boiler and heating system put in to make the building warmer and plans are in place for a new kitchen area.

#### **FINANCIAL REVIEW**

Income increased to £219,070 (2023 - £190,527), fees from childcare provision amounted to £215,042 (2023 - £189,783). The associated expenditure was £193,411 (2023 - £162,045), principally in payroll, management and premises costs.

## **POPPLETON ROAD OUT OF SCHOOL CLUB**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024**

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

The Charity will hold as a minimum sufficient funds that, in the event the Club would need to be wound up, all debts could be met and staff could receive appropriate compensation for loss of employment. The current estimate to meet this is £40,000. The free reserves at 31 March 2024 were well in excess of this level at £241,727 (2023 - £215,461). The Trustees have agreed that any surplus reserves over and above this should be retained to finance the development of a dedicated over-8's building within the school grounds to increase the capacity of the setting.

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

Trustees aim to continue:

- To provide affordable childcare.
- With the excellent relationship with Poppleton Road 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.
- 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 any parental concerns.
- To provide a fun, stimulating and learning environment.

#### **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.

**POPPLETON ROAD OUT OF SCHOOL CLUB**

**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

**DECLARATION**

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

Approved by the Trustees on 30 January 2025 and signed on behalf of the Charity's trustees by:

Kathryn McKellar  
Chair

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF POPPLETON ROAD OUT OF SCHOOL CLUB**

I report to the Trustees on my examination of the accounts of the Poppleton Road Out Of School Club (the Charity) for the year ended 31 March 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 of the Charity 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.

### **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

30 January 2025



**POPPLETON ROAD OUT OF SCHOOL CLUB  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Year ended 31 March 2024 £</b>	<b>Year ended 31 March 2023 £</b>
<b>Income and endowments from:</b>					
Grants received		-	2,852	<b>2,852</b>	428
Charitable activities	2	215,042	-	<b>215,042</b>	189,783
Other trading activities		-	-	-	28
Investments		1,176	-	<b>1,176</b>	132
Other		-	-	-	156
<b>Total Income</b>		<b>216,218</b>	<b>2,852</b>	<b>219,070</b>	<b>190,527</b>
<b>Expenditure on:</b>					
Raising funds		384	-	<b>384</b>	363
Charitable activities		188,521	4,506	<b>193,027</b>	161,682
<b>Total Expenditure</b>	4	<b>188,905</b>	<b>4,506</b>	<b>193,411</b>	<b>162,045</b>
<b>Net income/(expenditure)</b>	3	<b>27,313</b>	<b>(1,654)</b>	<b>25,659</b>	<b>28,482</b>
<b>Net movement in funds</b>		<b>27,313</b>	<b>(1,654)</b>	<b>25,659</b>	<b>28,482</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		219,763	1,654	<b>221,417</b>	192,935
<b>Total funds carried forward</b>		<b>£ 247,076</b>	<b>£ -</b>	<b>£ 247,076</b>	<b>£ 221,417</b>

*The notes on pages 9 to 15 form part of these accounts.*

**POPPLETON ROAD OUT OF SCHOOL CLUB**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2024**  
**CIO number 1157546**

	Note	2024		2023	
		£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	6		<b>5,349</b>		4,302
Total Fixed Assets			<b>5,349</b>		4,302
<b>Current assets:</b>					
Debtors	7	<b>24,234</b>		22,243	
Cash at bank and in hand		<b>229,118</b>		202,418	
Total Current Assets		<b>253,352</b>		224,661	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	8	<b>(11,625)</b>		(7,546)	
Net current assets			<b>241,727</b>		217,115
Total assets less current liabilities			<b>247,076</b>		221,417
<b>Total Net Assets</b>			<b>£ 247,076</b>		<b>£ 221,417</b>
<b>The funds of the charity:</b>					
Unrestricted funds	9		<b>247,076</b>		219,763
Restricted funds	11		-		1,654
<b>Total Charity Funds</b>			<b>£ 247,076</b>		<b>£ 221,417</b>

*Approved by the Board on 30 January 2025  
and signed on its behalf by:*

Kathryn McKellar - Trustee

*The notes on pages 9 to 15 form part of these accounts.*

**POPPLETON ROAD OUT OF SCHOOL CLUB  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

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

**a) Basis of Preparation**

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements 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 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) 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.

Poppleton Road Out Of School Club meets the definition of a public benefit entity under the Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Charity is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission. The address of the principal office is: The Annexe, Poppleton Road Primary School, Poppleton Road, York, YO26 4UP.

**b) Preparation of the 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) Tangible fixed assets**

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

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

Assets under construction - not depreciated until assets are brought into use.

Office equipment - 3 years straight line

**d) 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 and donations are accounted for when received.

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

**POPPLETON ROAD OUT OF SCHOOL CLUB  
NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**e) Expenditure and irrecoverable VAT**

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

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

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

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

**f) Debtors**

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

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

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

**h) Creditors and provisions**

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

**i) Fund accounting**

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

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

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

**j) Financial instruments**

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

**POPPLETON ROAD OUT OF SCHOOL CLUB**  
**NOTES TO THE ACCOUNTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**2. INCOME FROM CHARITABLE ACTIVITIES**

	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Fee income	215,042	189,783
	<u>£ 215,042</u>	<u>£ 189,783</u>

All fee income relates to unrestricted funds.

**3. NET INCOME FOR THE YEAR**

	Year ended 31 March 2024 £	Year ended 31 March 2023 £
<b>The surplus for the year is stated after charging:</b>		
Independent Examiner's remuneration	877	765
Other fees paid to Examiner	1,157	1,097
	<u>1,157</u>	<u>1,097</u>

**4. TOTAL EXPENDITURE**

	Staff Costs £	Support Costs	Year ended 31 March 2024 £	Year ended 31 March 2023 £
<b>Charitable activities</b>				
Cost of childcare provision	120,143	45,633	165,776	142,285
Governance costs	-	27,635	27,635	19,760
	<u>£ 120,143</u>	<u>£ 73,268</u>	<u>£ 193,411</u>	<u>£ 162,045</u>

In 2024 £4,506 related to restricted funds (2023 - £4,173)

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

	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Gross salaries and wages	118,294	82,025
Employer's pension contributions	1,849	749
	<u>£ 120,143</u>	<u>£ 82,774</u>

The average number of employees in the year was 9 (2023 - 10), all involved with the provision of childcare. There were no employees with emoluments above £60,000 in the year.

The key management personnel of the Charity comprises the Trustees. No remuneration, benefits or expenses were received by any of the Trustees in respect of their services to the Charity for their role as trustee. The total employee remuneration and benefits of the key management personnel were £nil (2023 - £nil).

**POPPLETON ROAD OUT OF SCHOOL CLUB**  
**NOTES TO THE ACCOUNTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**6. FIXED ASSETS**

	Office equipment £	Fixtures & fittings £	Total £
<i>Cost:</i>			
At 1 April 2023	539	5,149	5,688
Additions	-	2,818	2,818
At 31 March 2024	539	7,967	8,506
<i>Depreciation:</i>			
At 1 April 2023	356	1,030	1,386
Charge for the period	178	1,593	1,771
At 31 March 2024	534	2,623	3,157
<i>Net book values</i>			
At 31 March 2024	£ 5	£ 5,344	£ 5,349
At 31 March 2023	£ 183	£ 4,119	£ 4,302

All fixed assets relate to unrestricted funds.

**7. DEBTORS**

	Total 2024 £	Total 2023 £
Trade debtors	22,701	20,710
Prepayments and accrued income	1,533	1,533
	£ 24,234	£ 22,243

All debtors relate to unrestricted funds.

**POPPLETON ROAD OUT OF SCHOOL CLUB**  
**NOTES TO THE ACCOUNTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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

	Total 2024 £	Total 2023 £
Trade creditors	7,306	4,857
Other taxes and social security costs	901	1,504
Other creditors	355	369
Accruals and deferred income	3,063	816
	<u>£ 11,625</u>	<u>£ 7,546</u>

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

**9. ACCUMULATED FUNDS**

	Balance b/f 01/04/2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2024 £
Unrestricted funds	219,763	216,218	(188,905)	-	247,076
Restricted funds	1,654	2,852	(4,506)	-	-
	<u>£ 221,417</u>	<u>£ 219,070</u>	<u>£ (193,411)</u>	<u>£ -</u>	<u>£ 247,076</u>

	Balance b/f 01/04/2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2023 £
Unrestricted funds	187,536	190,099	(157,872)	-	219,763
Restricted funds	5,399	428	(4,173)	-	1,654
	<u>£ 192,935</u>	<u>£ 190,527</u>	<u>£ (162,045)</u>	<u>£ -</u>	<u>£ 221,417</u>

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

<b>2024</b>	Fixed assets £	Net current assets £	Total 2024 £
Unrestricted funds	5,349	241,727	247,076
Restricted funds	-	-	-
	<u>£ 5,349</u>	<u>£ 241,727</u>	<u>£ 247,076</u>

<b>2023</b>	Fixed assets £	Net current assets £	Total 2023 £
Unrestricted funds	4,302	215,461	219,763
Restricted funds	-	1,654	1,654
	<u>£ 4,302</u>	<u>£ 217,115</u>	<u>£ 221,417</u>

**POPPLETON ROAD OUT OF SCHOOL CLUB**  
**NOTES TO THE ACCOUNTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**11. SUMMARY OF RESTRICTED FUNDS**

	Balance b/f 01/04/2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2024 £
City of York Council	1,175	-	(1,175)	-	-
Persimmons	4	-	(4)	-	-
Holiday Activity Food Programme	-	1,740	(1,740)	-	-
Ward Grants	-	1,112	(1,112)	-	-
2 Ridings Lord Mayors	475	-	(475)	-	-
	<u>£ 1,654</u>	<u>£ 2,852</u>	<u>£ (4,506)</u>	<u>£ -</u>	<u>£ -</u>
	Balance b/f 01/04/2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2023 £
City of York Council	1,577	-	(402)	-	1,175
Persimmons	4	-	-	-	4
Holiday Activity Food Programme	3,343	428	(3,771)	-	-
2 Ridings Lord Mayors	475	-	-	-	475
	<u>£ 5,399</u>	<u>£ 428</u>	<u>£ (4,173)</u>	<u>£ -</u>	<u>£ 1,654</u>

City of York Council - grant towards funding summer activities and play equipment.

Persimmons - grant towards outdoor equipment.

Holiday Activity Food Programme - grant to provide food and activities to children on pupil premiums.

Ward Grant - grant to support places and activities for vulnerable children who did not have HAF funding.

2 Ridings Lord Mayors - grant for assisted Holiday Club places.

**12. TRANSACTIONS WITH RELATED PARTIES**

A management contract exists between the Charity and York Childcare Out of School Support Service Ltd. Management charges of £25,601 (2023 - £17,898) 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 £6,895 (2023 - £2,296).

There were no other related party transactions.

**13. TAX STATUS**

As a registered charity (number 1157546), Poppleton Road Out Of School Club is exempt from the payment of income and corporation tax on its income falling within sections 466 to 493 of the Corporation Tax Act 2010.



**POPPLETON ROAD OUT OF SCHOOL CLUB**  
**NOTES TO THE ACCOUNTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**14. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Year ended 31 March 2023 £
<b>Income and endowments from:</b>			
Grants received	-	428	428
Charitable activities	189,783	-	189,783
Other trading activities	28	-	28
Investments	132	-	132
Other	156	-	156
<b>Total Income</b>	<b>190,099</b>	<b>428</b>	<b>190,527</b>
<b>Expenditure on:</b>			
Raising funds	363	-	363
Charitable activities	157,509	4,173	161,682
<b>Total Expenditure</b>	<b>157,872</b>	<b>4,173</b>	<b>162,045</b>
<b>Net income/(expenditure)</b>	<b>32,227</b>	<b>(3,745)</b>	<b>28,482</b>
<b>Net movement in funds</b>	<b>32,227</b>	<b>(3,745)</b>	<b>28,482</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	187,536	5,399	192,935
<b>Total funds carried forward</b>	<b>£ 219,763</b>	<b>£ 1,654</b>	<b>£ 221,417</b>