

REGISTERED COMPANY NUMBER: CEO12312 (England and Wales)
REGISTERED CHARITY NUMBER: 1174804

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
POD@HEYHOUSES CIO

Whitehead & Howarth
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

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for the Year Ended 31ST DECEMBER 2022

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POD@HEYHOUSES CIO

REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31ST DECEMBER 2022

TRUSTEES

C E Barnes
E A Hodgson
M E Gunson
J Kaced
M A Wilson (appointed 1/1/2022)

REGISTERED OFFICE

Clarendon Road North
Lytham St Annes
Lancashire
FY8 3EE

**REGISTERED COMPANY
NUMBER**

CEO12312 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1174804

REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2022

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 31st December 2022. 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

To advance the education of children below compulsory school age and of primary school age, in particular but not exclusively those from time to time attending Heyhouses Endowed Church of England Nursery School (The Nursery) and Heyhouses Endowed Church of England Primary School (The School) by the provision of an Ecopod building and the provision of educational activities and facilities in and associated with the Ecopod and by making of grants to either or both of the Nursery and the School.

To provide opportunities for pupils from Heyhouses CE Primary School to work and experience activities outside the classroom e.g. Forest School Activities

To provide a space offering opportunities for drama, music, dance, art, yoga to Primary and Nursery children.

To provide availability to groups, local schools and schools from further afield to experience the locality.

To provide a working environment for Nursery children at the end of the school day e.g. After School Club activities.

To offer community groups a venue to hold meetings, practices and workshops.

Comment

It is evident to all trustees that staff at Heyhouses School and Nursery who work within the Pod ensure that these aims and objectives are met. The Pod is a stimulating light and happy environment where children develop as individuals and as a socially interactive group.

Mission Statement

We seek to enable children to reach their full potential educationally, spiritually and socially so that they may become all that God has created them to be.

Public benefit

The trustees consider that the main activities undertaken by the charity to carry out its charitable purposes are for the public benefit and furthermore they consider that they have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The original finance to build the Pod was provided by donations from The Lytham Schools Foundation and Heyhouses CE Nursery School. Finance for furniture and equipment was provided by the Vera Wolstenholme Trust and Heyhouses CE Primary School P.T.A.

Pod@heyhouses is located in a purpose built Eco-Pod building which is located on land owned by The Lytham Schools Trust on Clarendon Road North, Lytham St Annes and within the campus of Heyhouses CE Primary School.

The Pod is staffed by school and Nursery staff

Fundraising activities

It is the intention of the trustees to hold fundraising activities on a regular basis.

REPORT OF THE TRUSTEES

for the Year Ended 31ST DECEMBER 2022

FINANCIAL REVIEW

Financial position

Net expenditure in the year was £(457), 2021: net expenditure £(2,137) and reserves carried forward were £120,590, 2021: £121,047. All reserves are unrestricted.

The opportunity to offer the Pod to outside agencies was severely affected owing to the pandemic. During the course of the year it was noted that there was a severe defect in the roof which resulted in rain water ponding on the Pod roof. This was only noticed when marks began to appear on the internal ceiling. Due to the liquidation of the business which carried out the original build, there were no valid warranties or guarantees and the repair work has been financed by Lytham Schools Foundation.

Investment policy and objectives

Under the Constitution, the charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that business high interest accounts meet the requirements to generate both income and allow the funds to be readily available.

Reserves policy

The trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between three and six months of the expenditure.

FUTURE PLANS

Nursery has designated times to use the Eco-pod as does the School and these will be adjusted following discussion. The Eco-pod will be offered to a wider range of local groups and organisations over the coming years and months, fundraising activities will be expanded.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a foundation model constitution dated 22 September 2017.

Recruitment and appointment of new trustees

The charity trustees for the purposes of charity law also constitute the management committee. The trustees may appoint a person who is willing to act as a trustee, either to fill a vacancy or as an additional trustee provided that the maximum of five as set by the articles is not exceeded. The trustees shall be constituted, 2 representing Heyhouses CE Primary School, 2 representing Heyhouses CE Nursery School and 1 representing Lytham Schools Foundation. All trustees presenting themselves for re-election will be deemed to have been re-elected unless at the annual general meeting it is resolved not to fill a vacancy or unless a resolution for the re-appointment of the trustee is put to the meeting and lost.

Induction and training of new trustees

The trustees are already familiar with the practical work of the charity and additionally are invited and encouraged to attend meetings and training sessions to familiarise themselves with the charity and the context within which it operates and cover:

- 1 The obligations of Trustees
- 2 The main documents which set out the operational framework for the charity including the constitution and Articles
- 3 Resourcing and the current financial position as set out in the latest published accounts and financial management information
- 4 Future plans and objectives

New trustees would be invited to the setting to familiarise themselves with the work of the charity. They would also be provided with a handbook containing full details of the work of the charity along with the governing document and the latest financial statements. New trustees would have an induction programme followed by an analysis of this induction.

Key management remuneration

No remuneration was paid to key management.

Related parties

The charity provides the Pod facility to but not exclusively to pupils of Heyhouses CE Nursery School and Heyhouses Endowed Primary School, charities which are associated by virtue of trustees in common.

REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures consistent with the activities of the charity and in accordance with Ofsted inspections. Procedures are in place to ensure compliance with health and safety of staff, children, volunteers and visitors to the Eco-pod. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity.

Trustees meetings

Meetings are held a minimum of twice a year and procedural meetings are held regularly to progress the ongoing activities of the pod.

Approved by order of the board of trustees on10/10/2027..... and signed on its behalf by:

C E Barnes

.....
C E Barnes - Trustee

POD@HEYHOUSES CIO

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2022

	Notes	31/12/22 Unrestricted fund £	31/12/21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4,806	3,003
EXPENDITURE ON			
Charitable activities			
Charitable activities		5,263	5,140
NET INCOME/(EXPENDITURE)		(457)	(2,137)
RECONCILIATION OF FUNDS			
Total funds brought forward		121,047	123,184
TOTAL FUNDS CARRIED FORWARD		120,590	121,047

BALANCE SHEET
31ST DECEMBER 2022

	Notes	31/12/22 Unrestricted fund £	31/12/21 Total funds £
FIXED ASSETS			
Tangible assets	5	125,349	128,521
CURRENT ASSETS			
Debtors	6	199	180
Cash at bank		1,119	153
		<u>1,318</u>	<u>333</u>
CREDITORS			
Amounts falling due within one year	7	(1,745)	(2,300)
NET CURRENT ASSETS		<u>(427)</u>	<u>(1,967)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		124,922	126,554
CREDITORS			
Amounts falling due after more than one year	8	(4,332)	(5,507)
NET ASSETS		<u>120,590</u>	<u>121,047</u>
FUNDS	10		
Unrestricted funds		<u>120,590</u>	<u>121,047</u>
TOTAL FUNDS		<u>120,590</u>	<u>121,047</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 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.

BALANCE SHEET - continued
31ST DECEMBER 2022

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 on10/10/2023..... and were signed on its behalf by:

.....C E Barnes.....
C E Barnes - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31ST DECEMBER 2022

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.

Eco Pod	- 2% on cost
Fixtures and fittings	- 10% on reducing balance

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. NET INCOME/(EXPENDITURE)

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

	31/12/22	31/12/21
	£	£
Depreciation - owned assets	3,172	3,226

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022****3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,003
EXPENDITURE ON	
Charitable activities	
Charitable activities	5,140
NET INCOME/(EXPENDITURE)	(2,137)
RECONCILIATION OF FUNDS	
Total funds brought forward	123,184
TOTAL FUNDS CARRIED FORWARD	121,047

5. TANGIBLE FIXED ASSETS

	Eco Pod £	Fixtures and fittings £	Totals £
COST			
At 1st January 2022 and 31st December 2022	134,430	7,334	141,764
DEPRECIATION			
At 1st January 2022	10,754	2,489	13,243
Charge for year	2,688	484	3,172
At 31st December 2022	13,442	2,973	16,415
NET BOOK VALUE			
At 31st December 2022	120,988	4,361	125,349
At 31st December 2021	123,676	4,845	128,521

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Prepayments	199	180
	<u>199</u>	<u>180</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Other loans (see note 9)	1,200	1,200
Accrued expenses	545	1,100
	<u>1,745</u>	<u>2,300</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/12/22	31/12/21
	£	£
Other loans (see note 9)	4,332	5,507
	<u>4,332</u>	<u>5,507</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31/12/22	31/12/21
	£	£
Amounts falling due within one year on demand:		
Other loans	1,200	1,200
	<u>1,200</u>	<u>1,200</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	4,332	5,507
	<u>4,332</u>	<u>5,507</u>

10. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	121,047	(457)	120,590
	<u>121,047</u>	<u>(457)</u>	<u>120,590</u>
TOTAL FUNDS	<u>121,047</u>	<u>(457)</u>	<u>120,590</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	4,806	(5,263)	(457)
	<u>4,806</u>	<u>(5,263)</u>	<u>(457)</u>
TOTAL FUNDS	<u>4,806</u>	<u>(5,263)</u>	<u>(457)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	123,184	(2,137)	121,047
TOTAL FUNDS	<u>123,184</u>	<u>(2,137)</u>	<u>121,047</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,003	(5,140)	(2,137)
TOTAL FUNDS	<u>3,003</u>	<u>(5,140)</u>	<u>(2,137)</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	123,184	(2,594)	120,590
TOTAL FUNDS	<u>123,184</u>	<u>(2,594)</u>	<u>120,590</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	7,809	(10,403)	(2,594)
TOTAL FUNDS	<u>7,809</u>	<u>(10,403)</u>	<u>(2,594)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

11. RELATED PARTY DISCLOSURES

Trustees of Pod@Heyhouses CIO hold other trusteeships in other organisations and transactions with these organisations are as follows.

The charity received donations of £4,255 from Heyhouses Endowed Church of England Primary School in the year.

The charity received a loan from Heyhouses Church of England Nursery School Limited in 2018, the amount outstanding at 31/12/2022 was £5,532.

12. CONTROL

The charity is controlled by the trustees as voting members.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2022

	31/12/22 £	31/12/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,806	3,003
Total incoming resources	4,806	3,003
EXPENDITURE		
Charitable activities		
Insurance	1,436	1,349
Light and heat	-	(95)
Bank charges	55	60
Depreciation of eco pod	2,688	2,688
Depreciation of fixtures & fittings	484	538
	4,663	4,540
Support costs		
Governance costs		
Accountancy fees	600	600
Total resources expended	5,263	5,140
Net expenditure	(457)	(2,137)