

**DRINGHOUSES OUT OF SCHOOL CLUB**

**CIO number 1199392**

**ANNUAL REPORT AND ACCOUNTS**

**for the year ended**

**31 August 2024**

**UNAUDITED**



**HPH  
Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ**

**DRINGHOUSES OUT OF SCHOOL CLUB**

**REPORTS AND ACCOUNTS - UNAUDITED  
FOR THE YEAR ENDED 31 AUGUST 2024**

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## **DRINGHOUSES OUT OF SCHOOL CLUB TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

The Trustees have pleasure in presenting their Report and the Accounts for the year ended 31 August 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and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.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 "the Club" is a Charitable Incorporated Organisation and a Public Benefit Entity.

### **OBJECTIVES AND ACTIVITIES**

The object of the Club is to provide social and educational care facilities for children of primary school age before and after school and during school holidays. The Club supports children attending Dringhouses School as well as those attending other schools in the local area, and the aim is to provide a cost-effective service for parents and guardians. The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The Club aims to:

- Provide a safe and stimulating environment in which children can feel happy and secure
- Encourage children to explore, appreciate and respect their environment
- Involve children in planning activities and meals
- Provide opportunities to stimulate children's interests and imaginations
- Provide a wide and interesting range of activities
- Treat all children as individuals and with respect
- Encourage good relationships with parents and carers
- Provide a supportive and fulfilling environment for staff
- Advance the education and training of club staff

The Club is based at Dringhouses School and operates from 7:30 to 9:00 on weekday mornings and from 15:30 to 18:00 after school. Holiday club operates each school holiday on a daily basis from 7:30 to 18:00. During holidays the Club also operates trips off-site.

### **ACHIEVEMENTS AND PERFORMANCE**

This year, the Club has continued to strengthen its child-centered approach, ensuring children's voices are central to decision-making. Our relationship with Dringhouses School and the wider community remains strong, reinforcing our role as a trusted support service in the area.

A key highlight was our Ofsted inspection, which the Club passed with flying colours, reflecting the excellent work of our manager and staff. We were also delighted to secure HAF funding, allowing us to expand our provision and support more children and families.

Internally, we have focused on team cohesion and collaboration, ensuring the committee, staff, and support agencies work effectively together.

**DRINGHOUSES OUT OF SCHOOL CLUB  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 AUGUST 2024**

**FINANCIAL REVIEW**

Total income for the year was £170,068 (2023 - £231,815). This was generated from service fees of £164,645 (2023 - £149,782), donations of £616 (2023 - £80,038), and grants of £4,807 (2023 - £1,995). The associated expenditure for the year was £179,708 (2023 - £152,802), principally in payroll, management, and premises costs. The Club's net operating deficit was £9,640 (2023 – an net operating surplus of £79,013).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The governing document is a constitution dated 29 November 2021. Dringhouses Out of School Club is a Charitable Incorporated Organisation (CIO). It was registered in its current legal form on 21 June 2022. The CIO became active on 1 September 2022 when the previous organisation transferred its funds into the CIO with a donation of £80,038.

Trustees of the Charity are the Club's management committee, which meets on a monthly basis, as well as communicating digitally. The membership of the management committee is open to all, and currently there are 5 Trustees, of which 4 are parents/guardians of children using the service. When a need to recruit to the committee is identified, positions are advertised locally, and potential Trustees are interviewed and approved by the committee as a whole. The Club policy is to have a minimum of four and a maximum of eight Trustees.

The Trustees are responsible for the strategic direction and governance of the Club, whilst the day-to-day running is delegated to the Club manager, who is a paid member of staff. The Club also employs multiple playworkers and a deputy manager. The club manager attends Trustee meetings to provide an operational report and discuss issues and the development of the service, as well as any safeguarding concerns. Operational staff are recruited under a strict vetting policy, and all have enhanced disclosures which are renewed every 3 years.

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

The accounting records are maintained on accounting software including the use of fee and purchase ledgers.

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

The Trustees' policy is to maintain reserves at around two months of expected running costs which is approximately £30,000. This is to meet commitments and cover any unexpected expenditure. The unrestricted reserves at 31 August 2024 were well in excess of this level at £69,373, with free reserves of £68,907.

**PLANS FOR FUTURE PERIODS**

In close partnership with Dringhouses School, we have developed a plan to increase the number of places at the Club to 70, responding to the growing demand for childcare at the school. The school has agreed to provide an additional classroom, enabling us to expand while upholding our high standards of care. To ensure effective supervision in the larger setting, the Club will implement new practices and procedures that allow children to thrive in both indoor and playground settings. This expansion reflects the strong and collaborative relationship between the Club and the school, as well as our shared commitment to supporting the needs of the local families. We are excited to bring these changes to life in the coming term.

**DRINGHOUSES OUT OF SCHOOL CLUB  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 AUGUST 2024**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

Charity Registration Number:	1199392
Charity Name:	Dringhouses Out of School Club
Operational Name:	Dringhouses Out of School Club
Principal Office Address:	Dringhouses Primary School St Helens Road YORK YO24 1HW

**REFERENCE AND ADMINISTRATIVE INFORMATION - CONTINUED**

The Charity's Trustees, who manage the Charity and were in office during the year were:

Joyce Bennett (Chair)	
Christopher Simon Aldridge	
Emma Jane Cass	Resigned 2 June 2025
Elsbeth Pooley	
Susan Rundle	
Laura Frances Bhalla	Appointed 27 January 2025

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

The charitable company's agents and advisors are:

HPH, Chartered Accountants 54 Bootham, YORK, YO30 7XZ	Payroll Bureau
HSBC Bank plc 13 Parliament Street, YORK, YO1 1XS	Bankers
Sarah Wearing FCA, DChA HPH, Chartered Accountants 54 Bootham, YORK, YO30 7XZ	Independent Examiner
York Childcare Out of School Club Support Service Ltd The Pavilion, Rawcliffe Lane, YORK, YO30 6NP	OOSC Support Service

York Childcare Out Of School Support (<https://www.yorkchildcare.co.uk/out-of-school-club-support-service/>) provides assistance with HR and payroll matters as well as Ofsted compliance and policy and procedure drafting.

**DRINGHOUSES OUT OF SCHOOL CLUB  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 AUGUST 2024**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

- Select suitable accounting policies and then apply them consistently; make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

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

**DECLARATION**

The Trustees declare that they have approved the Trustees' Report above. Signed on behalf of the Charity's Trustees.

*Joyce Bennett*

Joyce Bennett - Chair  
12 June 2025

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

I report to the Trustees on my examination of the accounts of the Dringhouses Out Of School Club (the Charity) for the year ended 31 August 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 examiner's 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, the Charity's Trustees as a body, for my independent examiner's work, for this report, or for the opinions I have formed.

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

As the 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 your Charity's accounts as 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:

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 accounting 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

12 June 2025

## DRINGHOUSES OUT OF SCHOOL CLUB

STATEMENT OF FINANCIAL ACTIVITIES  
AND INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted	Restricted	Total year ended 31 August 2024	Total period ended 31 August 2023
	Note	funds £	funds £	£	£
<b>Income and endowments from:</b>					
Charitable activities	2	164,645	-	164,645	149,782
Donations	2	616	-	616	80,038
Grant income	2	-	4,807	4,807	1,995
<b>Total income</b>		<b>165,261</b>	<b>4,807</b>	<b>170,068</b>	<b>231,815</b>
<b>Expenditure on:</b>					
Charitable activities	4	174,901	4,807	179,708	152,802
<b>Total expenditure</b>		<b>174,901</b>	<b>4,807</b>	<b>179,708</b>	<b>152,802</b>
<b>Net (expenditure) / income</b>	3	<b>(9,640)</b>	<b>-</b>	<b>(9,640)</b>	<b>79,013</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(9,640)</b>	<b>-</b>	<b>(9,640)</b>	<b>79,013</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		79,013	-	79,013	-
<b>Total funds carried forward</b>		<b>£ 69,373</b>	<b>£ -</b>	<b>£ 69,373</b>	<b>£ 79,013</b>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these accounts.



**DRINGHOUSES OUT OF SCHOOL CLUB**

**BALANCE SHEET**  
**AS AT 31 AUGUST 2024**  
(CIO Number: 1199392)

	Note	31 August 2024	31 August 2023
		£	£
<b>Fixed assets:</b>			
Tangible assets	6	466	699
<b>Current assets:</b>			
Debtors	7	14,111	13,254
Cash at bank and in hand		63,631	69,825
Total Current Assets		77,742	83,079
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	8	8,835	4,765
Net current assets		68,907	78,314
<b>Total net assets</b>		<b>£ 69,373</b>	<b>£ 79,013</b>
<b>The funds of the charity:</b>			
Unrestricted funds	9	69,373	79,013
Restricted funds	10	-	-
<b>Total charity funds</b>	11	<b>£ 69,373</b>	<b>£ 79,013</b>

Approved by the Board on 12 June 2025 and signed on their behalf by:

*Joyce Bennett*  
.....  
Joyce Bennett  
Chair

The notes on pages 8 to 13 form part of these accounts

## **DRINGHOUSES OUT OF SCHOOL CLUB**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 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) Legal entity**

Dringhouses Out of School Club is a Charitable Incorporated Organisation (CIO) regulated by the Charities Commission (1199392) and is registered in England and Wales. The address of the registered office and principle place of business is Dringhouses Primary School, St. Helens Road, YORK, YO24 1HW.

##### **b) 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

Dringhouses 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).

##### **c) Preparation of the accounts on a going concern basis**

The Trustees have a reasonable expectation that adequate financial resources are available to enable the Charity to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. They continue to believe that the Charity is a going concern and as such, the accounts have been prepared on this accounting basis.

##### **d) Tangible fixed assets**

Fixed assets with a value greater than £100 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:

Equipment - 25% straight line

##### **e) Fees and other 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 year they are awarded. Gifts and donations are accounted for when received.

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

## **DRINGHOUSES OUT OF SCHOOL CLUB**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024**

#### **1. ACCOUNTING POLICIES - continued**

##### **f) 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.

The Charity operates a defined contribution pension scheme and the charge in the accounts for pension costs represents the actual amount of contributions made by the employer to the pension scheme.

Certain expenditure is directly attributable to specific activities and has been included in those categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

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

##### **g) 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.

##### **h) 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.

##### **i) 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.

##### **j) 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.

**DRINGHOUSES OUT OF SCHOOL CLUB****NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 31 AUGUST 2024****1. ACCOUNTING POLICIES - continued****k) 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.

**2. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Childcare fee income	164,645	-	164,645	149,782
Donations	616	-	616	80,038
Grant income	-	4,807	4,807	1,995
	<u>£ 165,261</u>	<u>£ 4,807</u>	<u>£ 170,068</u>	<u>£ 231,815</u>

In 2023, grant income of £1,995 related to restricted funds.

**3. NET EXPENDITURE FOR THE YEAR**

	2024 £	2023 £
<b>Net expenditure for the year is stated after charging:</b>		
Independent Examiner's fee	589	550
Accountant's remuneration:		
Statutory accounts production and external review	1,261	1,178
Other Services	<u>1,338</u>	<u>1,340</u>

**4. TOTAL EXPENDITURE**

	Charitable Activities		Total 2024 £	Total 2023 £
	Unrestricted Funds £	Restricted Funds £		
Cost of childcare provision	171,713	4,807	176,520	149,734
Governance costs	3,188	-	3,188	3,068
	<u>£ 174,901</u>	<u>£ 4,807</u>	<u>£ 179,708</u>	<u>£ 152,802</u>

In 2023, expenditure of £1,995 related to restricted funds.

**DRINGHOUSES OUT OF SCHOOL CLUB****NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 31 AUGUST 2024****5. STAFF COSTS**

	Total 2024 £	Total 2023 £
Gross salaries and wages (including supply staff)	127,527	106,252
Employer's pension contributions	2,005	1,474
	<u>£ 129,532</u>	<u>£ 107,726</u>

The average number of employees during the year was 7 (2023 - 8). There were no employees with emoluments above £60,000.

No remuneration, expenses or other benefits have been paid to the Trustees during the period.

The key management personnel of the Charity comprise the Trustees. The total employee benefits of the key management personnel were £Nil (2023 - £Nil).

**6. FIXED ASSETS**

	Equipment £
Cost or valuation:	
At 1 September 2023	932
Additions	-
At 31 August 2024	<u>932</u>
Depreciation:	
At 1 September 2023	233
Charge for the period	233
At 31 August 2024	<u>466</u>
Net book values:	
At 31 August 2024	<u>£ 466</u>
At 31 August 2023	<u>£ 699</u>

All fixed assets relate to unrestricted funds.

**7. DEBTORS**

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Outstanding childcare fees	12,127	-	12,127	10,587
Other debtors	-	405	405	2,057
Prepayments	1,579	-	1,579	610
	<u>£ 13,706</u>	<u>£ 405</u>	<u>£ 14,111</u>	<u>£ 13,254</u>

In 2023, all debtors related to unrestricted funds.

**DRINGHOUSES OUT OF SCHOOL CLUB****NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 31 AUGUST 2024****8. CREDITORS: amounts falling due within one year**

	Unrestricted funds	Total 2024	Total 2023
	£	£	£
Trade creditors	4,884	4,884	2,399
Other creditors	1,597	1,597	372
Accruals and deferred income	2,354	2,354	1,994
	<u>£ 8,835</u>	<u>£ 8,835</u>	<u>£ 4,765</u>

In 2023, all creditors falling due within one year relate to unrestricted funds.

**9. SUMMARY OF UNRESTRICTED FUNDS*****Current year***

	Balance c/f 31/08/2024
	£
Balance at 01 September 2023	79,013
Income	165,261
Expenditure	(174,901)
Fund transfer	-
Balance at 31 August 2023	<u>£ 69,373</u>

***Comparative period***

	Balance c/f 31/08/2023
	£
Balance at 21 June 2022	-
Income	229,820
Expenditure	(150,807)
Fund transfer	-
Balance at 31 August 2023	<u>£ 79,013</u>

**10. SUMMARY OF RESTRICTED FUNDS*****Current year***

	Balance b/f 01/09/2023	Income	Expenditure	Fund Transfer	Balance c/f 31/08/2024
	£	£	£	£	£
HAF Programme	-	3,807	(3,807)	-	-
Apprenticeship Funding	-	1,000	(1,000)	-	-
	<u>£ -</u>	<u>£ 4,807</u>	<u>£ (4,807)</u>	<u>£ -</u>	<u>£ -</u>

***Comparative period***

	Balance b/f 21/06/2022	Income	Expenditure	Fund Transfer	Balance c/f 31/08/2023
	£	£	£	£	£
HAF Programme	-	1,995	(1,995)	-	-
	<u>£ -</u>	<u>£ 1,995</u>	<u>£ (1,995)</u>	<u>£ -</u>	<u>£ -</u>

The Holiday Activity Food (HAF) Programme is a grant for the provision of free places at holiday clubs, available to children in their local authority area in receipt of benefits-related free school meals.

Apprenticeship Funding is a government grant to contribute towards the cost of training and assessment of apprenticeship.

**DRINGHOUSES OUT OF SCHOOL CLUB****NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 31 AUGUST 2024****11. ANALYSIS OF THE CHARITY'S NET ASSETS BY FUND*****Current year***

	Fixed assets £	Net current assets £	Total 2024 £
Unrestricted funds	466	68,907	69,373
Restricted funds	-	-	-
	<u>£ 466</u>	<u>£ 68,907</u>	<u>£ 69,373</u>

***Comparative period***

	Fixed assets £	Net current assets £	Total 2023 £
Unrestricted funds	699	78,314	79,013
Restricted funds	-	-	-
	<u>£ 699</u>	<u>£ 78,314</u>	<u>£ 79,013</u>

**12. TRANSACTIONS WITH RELATED PARTIES**

A management contract exists between the Charity and York Childcare Out of School Club Support Service Ltd. Management charges of £19,757 (2023 - £15,990) were paid to York Childcare Out of School Club Support Service Ltd for services provided to the Charity. At the year end the Charity owed York Childcare Out of School Club Support Service Ltd £3,204 (2023 - £1,806).

**13. TAXATION**

The Charity is a registered charity (number 1199392) and is not liable to taxation on either revenue surpluses or surpluses on the sale of capital assets used in its charitable activities.

**14. PENSION AND OTHER SCHEMES**

Defined contribution pension scheme:

The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £2,005 (2023 - £1,474).

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



## DRINGHOUSES OUT OF SCHOOL CLUB

DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2024

	Unrestricted funds £	Restricted funds £	Total year ended 31 August 2024 £	Total period ended 31 August 2023 £
<b>Income</b>				
Childcare fees	164,645	-	164,645	149,782
Donations	616	-	616	80,038
Grant income	-	4,807	4,807	1,995
<b>Total income</b>	<b>165,261</b>	<b>4,807</b>	<b>170,068</b>	<b>231,815</b>
<b>Expenditure</b>				
Computer and internet costs	25	-	25	1,964
Depreciation	233	-	233	233
Insurances	583	-	583	159
Management expenses	19,757	-	19,757	15,990
Miscellaneous expenses	605	-	605	78
Staff costs	122,720	4,807	127,527	106,252
Employer pension contribution	2,005	-	2,005	1,474
Independent examiner's fees / accountancy	3,188	-	3,188	3,068
Assisted places	439	-	439	303
Ofsted registration & DBS fees	385	-	385	609
Advertisements	200	-	200	178
Bad debts	2,587	-	2,587	1,101
Rent and room hire	11,160	-	11,160	6,000
Repairs and maintenance	109	-	109	1,022
Bank charges	60	-	60	60
Cleaning	74	-	74	3,674
Snacks and consumables	4,327	-	4,327	3,740
Staff uniforms	-	-	-	33
Stationery and postage	110	-	110	194
Telephone	264	-	264	248
Subscriptions	1,696	-	1,696	656
Toys and equipment	2,465	-	2,465	1,888
Training	548	-	548	3,150
Travel and coach hire	1,361	-	1,361	728
<b>Total expenditure</b>	<b>174,901</b>	<b>4,807</b>	<b>179,708</b>	<b>152,802</b>
<b>Net (expenditure) / income for the year</b>	<b>£ (9,640)</b>	<b>£ -</b>	<b>£ (9,640)</b>	<b>£ 79,013</b>

**DRINGHOUSES OUT OF SCHOOL CLUB**

**CIO number 1199392**

**ANNUAL REPORT AND ACCOUNTS**

**for the year ended**

**31 August 2024**

**UNAUDITED**



**HPH  
Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ**

**DRINGHOUSES OUT OF SCHOOL CLUB**  
**REPORTS AND ACCOUNTS - UNAUDITED**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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## **DRINGHOUSES OUT OF SCHOOL CLUB TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024**

The Trustees have pleasure in presenting their Report and the Accounts for the year ended 31 August 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 "the Club" is a Charitable Incorporated Organisation and a Public Benefit Entity.

### **OBJECTIVES AND ACTIVITIES**

The object of the Club is to provide social and educational care facilities for children of primary school age before and after school and during school holidays. The Club supports children attending Dringhouses School as well as those attending other schools in the local area, and the aim is to provide a cost-effective service for parents and guardians. The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The Club aims to:

- Provide a safe and stimulating environment in which children can feel happy and secure
- Encourage children to explore, appreciate and respect their environment
- Involve children in planning activities and meals
- Provide opportunities to stimulate children's interests and imaginations
- Provide a wide and interesting range of activities
- Treat all children as individuals and with respect
- Encourage good relationships with parents and carers
- Provide a supportive and fulfilling environment for staff
- Advance the education and training of club staff

The Club is based at Dringhouses School and operates from 7:30 to 9:00 on weekday mornings and from 15:30 to 18:00 after school. Holiday club operates each school holiday on a daily basis from 7:30 to 18:00. During holidays the Club also operates trips off-site.

### **ACHIEVEMENTS AND PERFORMANCE**

This year, the Club has continued to strengthen its child-centered approach, ensuring children's voices are central to decision-making. Our relationship with Dringhouses School and the wider community remains strong, reinforcing our role as a trusted support service in the area.

A key highlight was our Ofsted inspection, which the Club passed with flying colours, reflecting the excellent work of our manager and staff. We were also delighted to secure HAF funding, allowing us to expand our provision and support more children and families.

Internally, we have focused on team cohesion and collaboration, ensuring the committee, staff, and support agencies work effectively together.

**DRINGHOUSES OUT OF SCHOOL CLUB  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 AUGUST 2024**

**FINANCIAL REVIEW**

Total income for the year was £170,068 (2023 - £231,815). This was generated from service fees of £164,645 (2023 - £149,782), donations of £616 (2023 - £80,038), and grants of £4,807 (2023 - £1,995). The associated expenditure for the year was £179,708 (2023 - £152,802), principally in payroll, management, and premises costs. The Club's net operating deficit was £9,640 (2023 – an net operating surplus of £79,013).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The governing document is a constitution dated 29 November 2021. Dringhouses Out of School Club is a Charitable Incorporated Organisation (CIO). It was registered in its current legal form on 21 June 2022. The CIO became active on 1 September 2022 when the previous organisation transferred its funds into the CIO with a donation of £80,038.

Trustees of the Charity are the Club's management committee, which meets on a monthly basis, as well as communicating digitally. The membership of the management committee is open to all, and currently there are 5 Trustees, of which 4 are parents/guardians of children using the service. When a need to recruit to the committee is identified, positions are advertised locally, and potential Trustees are interviewed and approved by the committee as a whole. The Club policy is to have a minimum of four and a maximum of eight Trustees.

The Trustees are responsible for the strategic direction and governance of the Club, whilst the day-to-day running is delegated to the Club manager, who is a paid member of staff. The Club also employs multiple playworkers and a deputy manager. The club manager attends Trustee meetings to provide an operational report and discuss issues and the development of the service, as well as any safeguarding concerns. Operational staff are recruited under a strict vetting policy, and all have enhanced disclosures which are renewed every 3 years.

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

The accounting records are maintained on accounting software including the use of fee and purchase ledgers.

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

The Trustees' policy is to maintain reserves at around two months of expected running costs which is approximately £30,000. This is to meet commitments and cover any unexpected expenditure. The unrestricted reserves at 31 August 2024 were well in excess of this level at £69,373, with free reserves of £68,907.

**PLANS FOR FUTURE PERIODS**

In close partnership with Dringhouses School, we have developed a plan to increase the number of places at the Club to 70, responding to the growing demand for childcare at the school. The school has agreed to provide an additional classroom, enabling us to expand while upholding our high standards of care. To ensure effective supervision in the larger setting, the Club will implement new practices and procedures that allow children to thrive in both indoor and playground settings. This expansion reflects the strong and collaborative relationship between the Club and the school, as well as our shared commitment to supporting the needs of the local families. We are excited to bring these changes to life in the coming term.

**DRINGHOUSES OUT OF SCHOOL CLUB  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 AUGUST 2024**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

Charity Registration Number:	1199392
Charity Name:	Dringhouses Out of School Club
Operational Name:	Dringhouses Out of School Club
Principal Office Address:	Dringhouses Primary School St Helens Road YORK YO24 1HW

**REFERENCE AND ADMINISTRATIVE INFORMATION - CONTINUED**

The Charity's Trustees, who manage the Charity and were in office during the year were:

Joyce Bennett (Chair)	
Christopher Simon Aldridge	
Emma Jane Cass	Resigned 2 June 2025
Elsbeth Pooley	
Susan Rundle	
Laura Frances Bhalla	Appointed 27 January 2025

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

The charitable company's agents and advisors are:

HPH, Chartered Accountants 54 Bootham, YORK, YO30 7XZ	Payroll Bureau
HSBC Bank plc 13 Parliament Street, YORK, YO1 1XS	Bankers
Sarah Wearing FCA, DChA HPH, Chartered Accountants 54 Bootham, YORK, YO30 7XZ	Independent Examiner
York Childcare Out of School Club Support Service Ltd The Pavilion, Rawcliffe Lane, YORK, YO30 6NP	OOSC Support Service

York Childcare Out Of School Support (<https://www.yorkchildcare.co.uk/out-of-school-club-support-service/>) provides assistance with HR and payroll matters as well as Ofsted compliance and policy and procedure drafting.

**DRINGHOUSES OUT OF SCHOOL CLUB  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 AUGUST 2024**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

- Select suitable accounting policies and then apply them consistently; make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

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

**DECLARATION**

The Trustees declare that they have approved the Trustees' Report above. Signed on behalf of the Charity's Trustees.

Joyce Bennett - Chair  
12 June 2025

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

I report to the Trustees on my examination of the accounts of the Dringhouses Out Of School Club (the Charity) for the year ended 31 August 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 examiner's 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, the Charity's Trustees as a body, for my independent examiner's work, for this report, or for the opinions I have formed.

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

As the 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 your Charity's accounts as 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:

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 accounting 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

12 June 2025



## DRINGHOUSES OUT OF SCHOOL CLUB

STATEMENT OF FINANCIAL ACTIVITIES  
AND INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted	Restricted	Total year ended 31 August 2024	Total period ended 31 August 2023
	Note	funds £	funds £	£	£
<b>Income and endowments from:</b>					
Charitable activities	2	164,645	-	164,645	149,782
Donations	2	616	-	616	80,038
Grant income	2	-	4,807	4,807	1,995
<b>Total income</b>		<b>165,261</b>	<b>4,807</b>	<b>170,068</b>	<b>231,815</b>
<b>Expenditure on:</b>					
Charitable activities	4	174,901	4,807	179,708	152,802
<b>Total expenditure</b>		<b>174,901</b>	<b>4,807</b>	<b>179,708</b>	<b>152,802</b>
<b>Net (expenditure) / income</b>	3	<b>(9,640)</b>	<b>-</b>	<b>(9,640)</b>	<b>79,013</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(9,640)</b>	<b>-</b>	<b>(9,640)</b>	<b>79,013</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		79,013	-	79,013	-
<b>Total funds carried forward</b>		<b>£ 69,373</b>	<b>£ -</b>	<b>£ 69,373</b>	<b>£ 79,013</b>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these accounts.

## DRINGHOUSES OUT OF SCHOOL CLUB

**BALANCE SHEET**  
**AS AT 31 AUGUST 2024**  
(CIO Number: 1199392)

	Note	31 August 2024	31 August 2023
		£	£
<b>Fixed assets:</b>			
Tangible assets	6	466	699
<b>Current assets:</b>			
Debtors	7	14,111	13,254
Cash at bank and in hand		63,631	69,825
Total Current Assets		77,742	83,079
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	8	8,835	4,765
Net current assets		68,907	78,314
<b>Total net assets</b>		<u>£ 69,373</u>	<u>£ 79,013</u>
<b>The funds of the charity:</b>			
Unrestricted funds	9	69,373	79,013
Restricted funds	10	-	-
<b>Total charity funds</b>	11	<u>£ 69,373</u>	<u>£ 79,013</u>

Approved by the Board on 12 June 2025 and signed on their behalf by:

*Joyce Bennett*  
.....  
Joyce Bennett  
Chair

The notes on pages 8 to 13 form part of these accounts

## **DRINGHOUSES OUT OF SCHOOL CLUB**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 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) Legal entity**

Dringhouses Out of School Club is a Charitable Incorporated Organisation (CIO) regulated by the Charities Commission (1199392) and is registered in England and Wales. The address of the registered office and principle place of business is Dringhouses Primary School, St. Helens Road, YORK, YO24 1HW.

##### **b) 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

Dringhouses 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).

##### **c) Preparation of the accounts on a going concern basis**

The Trustees have a reasonable expectation that adequate financial resources are available to enable the Charity to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. They continue to believe that the Charity is a going concern and as such, the accounts have been prepared on this accounting basis.

##### **d) Tangible fixed assets**

Fixed assets with a value greater than £100 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:

Equipment - 25% straight line

##### **e) Fees and other 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 year they are awarded. Gifts and donations are accounted for when received.

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

## **DRINGHOUSES OUT OF SCHOOL CLUB**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024**

#### **1. ACCOUNTING POLICIES - continued**

##### **f) 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.

The Charity operates a defined contribution pension scheme and the charge in the accounts for pension costs represents the actual amount of contributions made by the employer to the pension scheme.

Certain expenditure is directly attributable to specific activities and has been included in those categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

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

##### **g) 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.

##### **h) 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.

##### **i) 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.

##### **j) 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.

**DRINGHOUSES OUT OF SCHOOL CLUB****NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 31 AUGUST 2024****1. ACCOUNTING POLICIES - continued****k) 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.

**2. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Childcare fee income	164,645	-	164,645	149,782
Donations	616	-	616	80,038
Grant income	-	4,807	4,807	1,995
	<u>£ 165,261</u>	<u>£ 4,807</u>	<u>£ 170,068</u>	<u>£ 231,815</u>

In 2023, grant income of £1,995 related to restricted funds.

**3. NET EXPENDITURE FOR THE YEAR**

	2024 £	2023 £
<b>Net expenditure for the year is stated after charging:</b>		
Independent Examiner's fee	589	550
Accountant's remuneration:		
Statutory accounts production and external review	1,261	1,178
Other Services	<u>1,338</u>	<u>1,340</u>

**4. TOTAL EXPENDITURE**

	Charitable Activities		Total 2024 £	Total 2023 £
	Unrestricted Funds £	Restricted Funds £		
Cost of childcare provision	171,713	4,807	176,520	149,734
Governance costs	3,188	-	3,188	3,068
	<u>£ 174,901</u>	<u>£ 4,807</u>	<u>£ 179,708</u>	<u>£ 152,802</u>

In 2023, expenditure of £1,995 related to restricted funds.

**DRINGHOUSES OUT OF SCHOOL CLUB****NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 31 AUGUST 2024****5. STAFF COSTS**

	Total 2024 £	Total 2023 £
Gross salaries and wages (including supply staff)	127,527	106,252
Employer's pension contributions	2,005	1,474
	<u>£ 129,532</u>	<u>£ 107,726</u>

The average number of employees during the year was 7 (2023 - 8). There were no employees with emoluments above £60,000.

No remuneration, expenses or other benefits have been paid to the Trustees during the period.

The key management personnel of the Charity comprise the Trustees. The total employee benefits of the key management personnel were £Nil (2023 - £Nil).

**6. FIXED ASSETS**

	Equipment £
Cost or valuation:	
At 1 September 2023	932
Additions	-
At 31 August 2024	<u>932</u>
Depreciation:	
At 1 September 2023	233
Charge for the period	233
At 31 August 2024	<u>466</u>
Net book values:	
At 31 August 2024	<u>£ 466</u>
At 31 August 2023	<u>£ 699</u>

All fixed assets relate to unrestricted funds.

**7. DEBTORS**

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Outstanding childcare fees	12,127	-	12,127	10,587
Other debtors	-	405	405	2,057
Prepayments	1,579	-	1,579	610
	<u>£ 13,706</u>	<u>£ 405</u>	<u>£ 14,111</u>	<u>£ 13,254</u>

In 2023, all debtors related to unrestricted funds.

**DRINGHOUSES OUT OF SCHOOL CLUB****NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 31 AUGUST 2024****8. CREDITORS: amounts falling due within one year**

	Unrestricted funds	Total 2024	Total 2023
	£	£	£
Trade creditors	4,884	4,884	2,399
Other creditors	1,597	1,597	372
Accruals and deferred income	2,354	2,354	1,994
	<u>£ 8,835</u>	<u>£ 8,835</u>	<u>£ 4,765</u>

In 2023, all creditors falling due within one year relate to unrestricted funds.

**9. SUMMARY OF UNRESTRICTED FUNDS*****Current year***

	Balance c/f 31/08/2024
	£
Balance at 01 September 2023	79,013
Income	165,261
Expenditure	(174,901)
Fund transfer	-
Balance at 31 August 2023	<u>£ 69,373</u>

***Comparative period***

	Balance c/f 31/08/2023
	£
Balance at 21 June 2022	-
Income	229,820
Expenditure	(150,807)
Fund transfer	-
Balance at 31 August 2023	<u>£ 79,013</u>

**10. SUMMARY OF RESTRICTED FUNDS*****Current year***

	Balance b/f 01/09/2023	Income	Expenditure	Fund Transfer	Balance c/f 31/08/2024
	£	£	£	£	£
HAF Programme	-	3,807	(3,807)	-	-
Apprenticeship Funding	-	1,000	(1,000)	-	-
	<u>£ -</u>	<u>£ 4,807</u>	<u>£ (4,807)</u>	<u>£ -</u>	<u>£ -</u>

***Comparative period***

	Balance b/f 21/06/2022	Income	Expenditure	Fund Transfer	Balance c/f 31/08/2023
	£	£	£	£	£
HAF Programme	-	1,995	(1,995)	-	-
	<u>£ -</u>	<u>£ 1,995</u>	<u>£ (1,995)</u>	<u>£ -</u>	<u>£ -</u>

The Holiday Activity Food (HAF) Programme is a grant for the provision of free places at holiday clubs, available to children in their local authority area in receipt of benefits-related free school meals.

Apprenticeship Funding is a government grant to contribute towards the cost of training and assessment of apprenticeship.

**DRINGHOUSES OUT OF SCHOOL CLUB****NOTES TO THE ACCOUNTS - CONTINUED  
FOR THE YEAR ENDED 31 AUGUST 2024****11. ANALYSIS OF THE CHARITY'S NET ASSETS BY FUND*****Current year***

	Fixed assets £	Net current assets £	Total 2024 £
Unrestricted funds	466	68,907	69,373
Restricted funds	-	-	-
	<u>£ 466</u>	<u>£ 68,907</u>	<u>£ 69,373</u>

***Comparative period***

	Fixed assets £	Net current assets £	Total 2023 £
Unrestricted funds	699	78,314	79,013
Restricted funds	-	-	-
	<u>£ 699</u>	<u>£ 78,314</u>	<u>£ 79,013</u>

**12. TRANSACTIONS WITH RELATED PARTIES**

A management contract exists between the Charity and York Childcare Out of School Club Support Service Ltd. Management charges of £19,757 (2023 - £15,990) were paid to York Childcare Out of School Club Support Service Ltd for services provided to the Charity. At the year end the Charity owed York Childcare Out of School Club Support Service Ltd £3,204 (2023 - £1,806).

**13. TAXATION**

The Charity is a registered charity (number 1199392) and is not liable to taxation on either revenue surpluses or surpluses on the sale of capital assets used in its charitable activities.

**14. PENSION AND OTHER SCHEMES**

Defined contribution pension scheme:

The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £2,005 (2023 - £1,474).