



**LINDLEY OUT-OF-SCHOOL CLUB**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 5TH SEPTEMBER 2018**

Charity Commission Reference Number 1067540

Company Registered Number 3406222



**WALTER DAWSON & SON**  
CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

**7 Wellington Road East**  
**Dewsbury**  
**West Yorkshire**  
**WF13 1HF**

LINDLEY OUT-OF-SCHOOL CLUB  
REPORT AND FINANCIAL STATEMENTS

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## LINDLEY OUT-OF-SCHOOL CLUB

### LEGAL AND ADMINISTRATIVE INFORMATION

#### 1. CONSTITUTION

Lindley-Out-Of-School Club is a company limited by a guarantee(Company No. 3406222) and a registered charity (Charity No. 1067540) governed by its Memorandum and Articles of Association.

#### 2. DIRECTORS AND TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

<u>Trustees:</u>	C. Henderson (resigned 17th October 2017) K.C.G. Simpson E. Fairbank (resigned 17th October 2017) S. Smith V. Augustine D.M. Mistry (appointed 17th October 2017)
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<u>Independent Examiner:</u>	Walter Dawson and Son 7 Wellington Road East Dewsbury WF13 1HF
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<u>Bankers:</u>	Lloyds TSB 1 Westgate Huddersfield HD1 2DN
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<u>Registered Office:</u>	Gledholt Methodist Church Edgerton Grove Road Huddersfield HD1 5QX
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## LINDLEY OUT-OF-SCHOOL CLUB

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity's trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

## LINDLEY OUT-OF-SCHOOL CLUB

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 5TH SEPTEMBER 2018

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 5th September 2018 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The legal and administrative information set out on page 1 forms part of this report.

The financial statements comply with the Charities Act 2011, Companies Act 2006, the Memorandum and Articles of Association and 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).

#### 1. Structure, Governance and Management

The management of the charity is the responsibility of its directors, who are elected at each annual general meeting. The directors also act as the charity's trustees.

#### 2. Objectives and Activities

The principal activity of the charity is to provide the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays.

When planning the activities for the year, the trustees have considered the Commission's guidance on public benefit.

#### 3. Achievements and Performance

The charity has made a surplus of £821 (2017: deficit £10,109). This has resulted from:

The club experienced higher demand than in the previous year. Fee income increased to £205,777 (2017: £198,375).

LINDLEY OUT-OF-SCHOOL CLUB  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5TH SEPTEMBER 2018

4. Financial Review

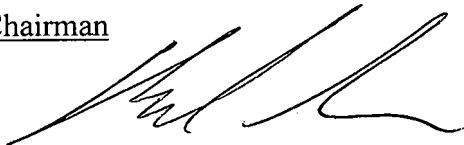
It is the policy of the charity to hold in reserve the equivalent of three months running costs to cover unforeseen circumstances which may arise. Any funds in excess of this are invested into fixed term bonds.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice. In preparing this report advantage has been taken of the small companies exemption.

This report was approved and authorised for issue by the Trustees on 16th October 2018 and signed on their behalf by:

K.C.G. Simpson

Chairman

A handwritten signature in black ink, appearing to be 'K.C.G. Simpson', written over the printed name and title.

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

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 5th September 2018 which are set out on pages 7 to 15.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

- (a) accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
- (b) the financial statements do not accord with those accounting records; or
- (c) the financial statements do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (d) the financial statement have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Independent Examiner's Statement (continued)

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 financial statements to be reached.



Graham Atkinson FCA  
WALTER DAWSON & SON

Chartered Accountants  
7 Wellington Road East  
Dewsbury  
West Yorkshire  
WF13 1HF

16th October 2018



LINDLEY OUT-OF-SCHOOL CLUB  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 5TH SEPTEMBER 2018

		Unrestricted Funds	Total 2018	Total 2017
		£	£	£
<u>INCOME AND ENDOWMENTS</u>				
<u>FROM:</u>				
Investments	5	1,219	1,219	981
Charitable Activities	6	205,777	205,777	198,375
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>206,996</u>	<u>206,996</u>	<u>199,356</u>
<u>EXPENDITURE ON:</u>				
Charitable Activities	7	205,082	205,082	208,444
Other	8	1,093	1,093	1,021
<u>TOTAL EXPENDITURE</u>		<u>206,175</u>	<u>206,175</u>	<u>209,465</u>
<u>NET INCOME/(EXPENDITURE)</u>		821	821	( 10,109)
Transfer Between Funds		-	-	-
<u>NET MOVEMENTS IN FUNDS</u>		821	821	( 10,109)
<u>RECONCILIATION OF FUNDS</u>				
Total Funds at 6th September 2017		109,467	109,467	119,576
Total Funds at 5th September 2018		<u>110,288</u>	<u>110,288</u>	<u>109,467</u>

All incoming resources and resources expended derive from continuing activities.

LINDLEY OUT-OF-SCHOOL CLUB  
BALANCE SHEET AS AT 5TH SEPTEMBER 2018

		<u>2018</u>		<u>2017</u>
		£	£	£
<u>FIXED ASSETS</u>				
Tangible Assets	12	1,410		1,762
<u>CURRENT ASSETS</u>				
Stock		155		150
Debtors	13	579		1,716
Cash at Bank and in Hand		120,745		118,601
		<u>121,479</u>		<u>120,467</u>
<u>CREDITORS: Amounts Falling</u>				
Due Within One Year	14	<u>( 12,601)</u>		<u>( 12,762)</u>
<u>NET CURRENT ASSETS</u>		<u>108,878</u>		<u>107,705</u>
		<u>110,288</u>		<u>109,467</u>
The Funds of the Charity:				
<u>UNRESTRICTED FUNDS</u>				
General Funds	18	<u>110,288</u>		<u>109,467</u>
		<u>110,288</u>		<u>109,467</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. Members have not required the company under Section 476 of the Act to have an audit for the year ended 5th September 2018. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company, as at 5th September 2018, and of its surplus for the year then ended in accordance with the requirements of Section 396 of the Act, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

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

The financial statements were approved and authorised for issue by the Trustees on 16th October 2018 and signed on their behalf by:

K.C.G. Simpson

TRUSTEE



LINDLEY OUT-OF-SCHOOL CLUB  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 5TH SEPTEMBER 2018

1. STATUTORY INFORMATION

Lindley Out-Of-School Club is a charitable company domiciled in England and Wales, registered number 3406222. The principal place of business is the registered office, details of which are set out on page 1.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements 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), Charities SORP (FRS 102) and the Companies Act 2006.

3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

(a) Donations, Legacies and Similar Incoming Resources

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

(b) Grants Receivable and Local Authority Fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income resources in the period for which it has been received.

(c) Investment Income

Income from investments is included in the SOFA in the year in which it is receivable.

(d) Expenditure

All expenditure is included on an annual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

LINDLEY OUT-OF-SCHOOL CLUB  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 5TH SEPTEMBER 2018

3. ACCOUNTING POLICIES

(e) Tangible Fixed Assets

Depreciation is provided on a reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Fixtures and Fittings	20% per annum on written down value
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(f) Stock

Stocks have been valued at the lower of cost and estimated selling price less costs to sell.

(g) Pension Costs

The charity operates a defined contribution pension scheme for the benefit of its employees. Contributions payable are recognised in the SOFA when due.

(h) Leasing

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the leases. The benefits of lease incentives are recognised in the SOFA over the lease period on a straight line basis.

(i) Fund Accounting

Funds held by the charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that 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.

(j) Cash Flow Statements

The charity qualifies as a small company under the Companies Act 2006. The trustees have elected to take advantage of the exemptions under FRS 102 not to prepare a cash flow statement.

4. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £10 per member of the charity.

LINDLEY OUT-OF-SCHOOL CLUB  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 5TH SEPTEMBER 2018

5. INVESTMENTS

	Unrestricted Funds	Total 2018	Total 2017
	£	£	£
Bank Interest Received	1,219	1,219	981
	<u>1,219</u>	<u>1,219</u>	<u>981</u>

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2018	Total 2017
	£	£	£
Fees	205,777	205,777	198,375
	<u>205,777</u>	<u>205,777</u>	<u>198,375</u>

7. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2018	Total 2017
	£	£	£
Wages, Salaries and Pensions (including NI)	157,757	157,757	155,967
Rent	21,642	21,642	20,915
Administrative and Travel Costs	8,924	8,924	12,155
Materials	7,579	7,579	7,284
Food	7,163	7,163	7,318
Training Costs	1,665	1,665	4,429
Bad Debts	-	-	( 183)
Depreciation	352	352	440
Grants Payable:			
Talent Show	-	-	119
	<u>205,082</u>	<u>205,082</u>	<u>208,444</u>

LINDLEY OUT-OF-SCHOOL CLUB  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 5TH SEPTEMBER 2018

8. OTHER COSTS

	Unrestricted Funds	Total 2018	Total 2017
	£	£	£
Accountancy Fees	1,080	1,080	1,008
Sundry Expenses	13	13	13
	<u>1,093</u>	<u>1,093</u>	<u>1,021</u>

9. STAFF COSTS AND TRUSTEES' REMUNERATION

	2018	2017
	£	£
Wages and Salaries	146,266	149,293
Social Security Costs	8,637	5,643
Other Pension Costs	2,854	1,031
	<u>157,757</u>	<u>155,967</u>

No employee received remuneration amounting to more than £60,000 in either year.

Trustees received no remuneration and were not reimbursed for any of their expenses in either year.

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2018	2017
	No.	No.
Charitable Activities	22	22
	<u>22</u>	<u>22</u>

10. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2018	2017
	£	£
This is stated after charging:		
Depreciation	352	440
Accountants Fee	<u>1,080</u>	<u>1,008</u>

LINDLEY OUT-OF-SCHOOL CLUB  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 5TH SEPTEMBER 2018

11. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

12. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £	Total £
<u>Cost:</u>		
At 6th September 2017	4,895	4,895
Additions	-	-
At 5th September 2018	4,895	4,895
<u>Depreciation:</u>		
At 6th September 2017	3,133	3,133
Charge for Year	352	352
At 5th September 2018	3,485	3,485
<u>Net Book Value:</u>		
At 5th September 2018	1,410	1,410
At 5th September 2017	1,762	1,762

13. DEBTORS

	2018 £	2017 £
Trade Debtors	111	-
Other Debtors	-	1,277
Prepayments and Accrued Income	468	439
	579	1,716

LINDLEY OUT-OF-SCHOOL CLUB  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 5TH SEPTEMBER 2018

14. CREDITORS: Amounts Falling Due Within One Year

	<u>2018</u>	<u>2017</u>
	£	£
Other Creditors	8,700	8,200
Accruals and Deferred Income	3,901	4,562
	<u>12,601</u>	<u>12,762</u>

15. PENSION COSTS

The charity operates a defined contribution pension scheme. The assets of the pension scheme are held separately from those of the charity in an independently administered fund. The pension cost represents contributions payable by the charity to the fund and amounted to £2,854 (2017: £1,031). Contributions totalling £Nil (2017: £231) were payable to the fund at the year end and are included in creditors.

16. LEASING COMMITMENTS

The charity had total commitments under non-cancellable operating leases as detailed below:

	<u>2018</u>	<u>2017</u>
	£	£
<u>Operating Leases Which Expire:</u>		
Within One Year	-	-
Between One to Five Years	-	-
After More than Five Years	-	-
	<u>-</u>	<u>-</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>General</u>	<u>Total</u>
	Funds	Funds
	£	£
Tangible Fixed Assets	1,410	1,410
Current Assets	121,479	121,479
Current Liabilities	( 12,601)	( 12,601)
Net Assets at 5th September 2018	<u>110,288</u>	<u>110,288</u>



LINDLEY OUT-OF-SCHOOL CLUB  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 5TH SEPTEMBER 2018

18 MOVEMENT IN FUNDS

	At 6th September 2017 £	Income £	Expen- diture £	At 5th September 2018 £
<u>Restricted Funds</u>	-	-	-	-
 Total Restricted Funds	 -	 -	 -	 -
 <u>Unrestricted Funds</u>				
 General Funds	 109,467	 206,996	 ( 206,175)	 110,288
Total Unrestricted Funds	109,467	206,996	( 206,175)	110,288
 TOTAL FUNDS	 109,467	 206,996	 ( 206,175)	 110,288