

**REGISTERED COMPANY NUMBER: 02722773 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1012711**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2017**  
**FOR**  
**BRIGHOUSE SCHOOL'S OUT SCHEME FOR**  
**PARENTS & EMPLOYERS**

Cresswells  
Barclays Bank Chambers  
Market Street  
Hebden Bridge  
West Yorkshire  
HX7 6AD

**BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS  
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FOR THE YEAR ENDED 30 SEPTEMBER 2017**

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**BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

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 30 September 2017. 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 2015).

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

To provide the necessary facilities for the daily care, recreation and education of children during out of school hours and holiday.

To advance the education and training of persons providing such care, education and recreational facilities.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees have considered, in line with Charity Commission guidelines, what their reserve requirements are and have set a policy which reflects their wish to maintain their activities.

The total capital and reserves at 30 September 2017 £18,482 (2016 - £12,939)

The trustees consider the above resources to be sufficient to support and maintain the charity's programme of services.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02722773 (England and Wales)

**Registered Charity number**

1012711

**Registered office**

SOS Portacabin  
Daisy Road  
Brighouse  
HD6 3SX

**Trustees**

Ms H Cooke	Director	
L C Coverley	Director	
P R Downey	Director	- appointed 2.4.2017
L M Jones	Director	
K L Horan	Director	
A S Baird	Project Manager	- resigned 2.2.2018
S M Wylie	Project manager	- appointed 28.6.2017

**Company Secretary**

**Independent examiner**

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**BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

Approved by order of the board of trustees on 29 June 2018 and signed on its behalf by:

L C Coverley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS**

**Independent examiner's report to the trustees of Brighouse School's Out Scheme for Parents & Employers ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2017.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

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29 June 2018

**BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

	Notes	2017 Unrestricted fund £	2016 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Fees		71,247	64,063
Grants		<u>1,713</u>	<u>196</u>
<b>Total</b>		<u>72,960</u>	<u>64,259</u>
<b>EXPENDITURE ON</b>			
Raising funds		-	700
<b>Charitable activities</b>			
Total activities costs		<u>67,417</u>	<u>61,478</u>
<b>Total</b>		<u>67,417</u>	<u>62,178</u>
<b>NET INCOME</b>		<u>5,543</u>	<u>2,081</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>12,939</u>	<u>10,858</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>18,482</u>	<u>12,939</u>
<b>CONTINUING OPERATIONS</b>			
All income and expenditure has arisen from continuing activities.			

**BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS  
BALANCE SHEET  
AT 30 SEPTEMBER 2017**

		2017 Unrestricted fund £	2016 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	1,713	1,904
<b>CURRENT ASSETS</b>			
Debtors	8	1,986	1,824
Cash at bank and in hand		<u>18,941</u>	<u>10,602</u>
		20,927	12,426
<b>CREDITORS</b>			
Amounts falling due within one year	9	(4,158)	(1,391)
<b>NET CURRENT ASSETS</b>		<u>16,769</u>	<u>11,035</u>
<b>TOTAL ASSETS LESS CURRENT</b>			
<b>LIABILITIES</b>		<u>18,482</u>	<u>12,939</u>
<b>NET ASSETS</b>		<u>18,482</u>	<u>12,939</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>18,482</u>	<u>12,939</u>
<b>TOTAL FUNDS</b>		<u>18,482</u>	<u>12,939</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 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 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
- (b) 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 29 June 2018 and were signed on its behalf by:

Ms H Cooke -Trustee

**BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

**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 2015)', 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.

The financial statements are presented in Sterling which is the functional currency of the company and rounded to the nearest £.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 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):

	2017	2016
	£	£
Depreciation - owned assets	<u>191</u>	<u>212</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2017 nor for the year ended 30 September 2016.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2017 nor for the year ended 30 September 2016.



**BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

**4. STAFF COSTS**

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

	2017	2016
Child care staff	<u>5</u>	<u>5</u>

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Fees	64,063
Grants	<u>196</u>
<b>Total</b>	<u>64,259</u>
<b>EXPENDITURE ON</b>	
Raising funds	700
<b>Charitable activities</b>	
Total activities costs	<u>61,478</u>
<b>Total</b>	<u>62,178</u>
<b>NET INCOME</b>	<u>2,081</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>10,858</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>12,939</u>

**6. DONATED SERVICES AND FACILITIES**

During the year Cresswells Chartered accountants, donated their services at a value of £1,500. These fees are not shown in these accounts.

**BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 October 2016 and 30 September 2017	<u>11,814</u>
<b>DEPRECIATION</b>	
At 1 October 2016	9,910
Charge for year	<u>191</u>
At 30 September 2017	<u>10,101</u>
<b>NET BOOK VALUE</b>	
At 30 September 2017	<u>1,713</u>
At 30 September 2016	<u>1,904</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade debtors	<u>1,986</u>	<u>1,824</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade creditors	2,001	1,391
Social security and other taxes	<u>2,157</u>	<u>-</u>
	<u>4,158</u>	<u>1,391</u>

**10. MOVEMENT IN FUNDS**

	At 1.10.16 £	Net movement in funds £	At 30.9.17 £
<b>Unrestricted funds</b>			
General fund	12,939	5,543	18,482
<b>TOTAL FUNDS</b>	<u>12,939</u>	<u>5,543</u>	<u>18,482</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	72,960	(67,417)	5,543
<b>TOTAL FUNDS</b>	<u>72,960</u>	<u>(67,417)</u>	<u>5,543</u>

**BRIGHOUSE SCHOOL'S OUT SCHEME FOR  
PARENTS & EMPLOYERS  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 SEPTEMBER 2017  
10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.10.15 £	Net movement in funds £	At 30.9.16 £
<b>Unrestricted Funds</b>			
General fund	10,858	2,081	<b>12,939</b>
<b>TOTAL FUNDS</b>	<u>10,858</u>	<u>2,081</u>	<u><b>12,939</b></u>

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

	Incoming resources £	Resources expended £	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	64,259	(62,178)	<b>2,081</b>
<b>TOTAL FUNDS</b>	<u>64,259</u>	<u>(62,178)</u>	<u><b>2,081</b></u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2017.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.