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**CHARITY COMMISSION  
FOR ENGLAND AND WALES****Independent examiner's  
report on the accounts****Section A****Independent Examiner's Report****Report to the trustees/  
members of**

WATERBEACH AFTER SCHOOL PLAYScheme (WASPS)

**On accounts for the year  
ended**

31 AUGUST 2023

**Charity no  
(if any)**

1069551

**Set out on pages**

1 TO 2

*(remember to include the page numbers of additional sheets)*

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (~~other than that disclosed below \*~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

**Signed:****Date:**

29/04/2024

**Name:**

SIMON LASKEY LTD

**Relevant professional  
qualification(s) or body  
(if any):**

FCCA CTA

**Address:**

24 THE BUSINESS EXCHANGE, ROCKINGHAM ROAD

KETTERING, NORTHANTS

NN16 8JX

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

NONE.

# Accounting Statement 2022 – 2023

(Receipts and Payments Accounts)

Name of charity

**Waterbeach After School Play Scheme**

Charity Commission registered number

**1069551**

For the financial  
year ended on

**31 Aug 2023**

Breakdown using WASPS analysis

		Unrestricted funds	Premises fund (Joint Venture)	Total this year	Total last year
		£	£	£	£
	<b><u>Receipts</u></b>				
A1a	Donations, legacies and other similar receipts				
	Donations/HMRC Grant	1807	168	1975	2588
A1b-1	Operating activities to further charity's objectives	82806		82806	62412
A1b-2	Operating activities to generate funds				
	Childcare fees				
	Fundraising activities				
A1c	Investment income receipts	45		45	1
	Interest				
	<b>Sub-total (A1a+A1b+A1c)</b>	<b>84658</b>	<b>168</b>	<b>84826</b>	<b>65001</b>
A1d	Other receipts (not counting as "Gross Income")	11,212	13025	24237	10633
	Transfers between a/c's, fairfax and paypal				
A1d					0
	<b>Total receipts</b>	<b>95870</b>	<b>13193</b>	<b>109063</b>	<b>75635</b>
	<b><u>Payments</u></b>				
A2a	Payments for generating funds	0	0	0	0
A2b	<b><u>Charitable payments:</u></b>				
	(i) grants paid				0
	wages/national insurance/pensions	59973	1375	61348	51468
	(ii) Charitable activities	8481		8481	2939
	other childcare toys/sundries/food /dbs/activities/capital expenses	299		299	330
	(iii) support costs	1887	346	2233	1928
	training	219	4995	5214	6534
	fees service/paypal fees/membership/gifts and rewards/insurance				
	premises/utilities				
	(iv) Management & Administration	450		450	1225
	accounts examination/solicitors fees	71309	6716	78024	64424
	<b>Sub-total (A2a+A2b)</b>	<b>71309</b>	<b>6716</b>	<b>78024</b>	<b>64424</b>
A2c	Other payments (not counting as "Expenditure")	23000		23000	10896
	Transfers between a/c's, fairfax and paypal				
	<b>Total payments (A2a+A2b+A2c)</b>	<b>94309</b>	<b>6716</b>	<b>101024</b>	<b>75319</b>
	<b>Net of Receipts/(Payments)</b>	<b>1561</b>	<b>6477</b>	<b>8038</b>	<b>315</b>
	<b>Cash funds last year end</b>	<b>20950</b>	<b>553</b>	<b>21503</b>	<b>21188</b>
	<b>Cash funds this year end</b>	<b>22511</b>	<b>7030</b>	<b>29541</b>	<b>21503</b>

Section  
B Restricted Income Funds nil


Section  
C Endowment Funds nil

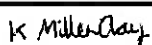
Section  
D Statement of Assets and Liabilities at year end

For the financial year ended on 31st Aug 2023

				Joint Venture funds
Note		Unrestricted funds	£	£
D1a	Cash funds			
	Santander bank current acc	£	3,829	
	Santander bank deposit acc	£	18,055	
	Petty cash	£	14	
	Paypal	£	134	
	Cheques and Cash Unbanked	£	93	
	Cambridge Building Society saving account	£	-	
	Kalixa cash card balance	£	-	
	FairFx account balance	£	-	
	FairFx card balance	£	386	
	WCP & WASPS Jnt Venture Santander bank current acc	£	-	£ 7,030
		£	22,510	£ 7,030
D1b	Other monetary assets		nil	
D3a	Investment assets		nil	
	Assets retained for the Charity's own use	Fund	Cost £	Current value £
D3b				
	Premises building	Joint Venture	138909	0
D2	Liabilities		nil	

Signed on behalf of the trustees

		Digitally signed by Cuauhtemoc Rodriguez Date: 2024.04.30 20:44:00 +01'00	print name	Cuauhtemoc Rodriguez
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			print name	Katherine Millen Clay
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date of approval

30-Apr-24

Premises fund (Joint Venture) managed jointly with Waterbeach Community Playgroup with equal ownership in the assets.

Note D3b

**Tangible Fixed Assets 22-23**

**Asset cost**

	Leasehold land and buildings		Other land and buildings		Fixtures, fittings and equipment		Total		Total
	Unrestricted funds	Premises fund (Joint Venture)	Unrestricted funds	Premises fund (Joint Venture)	Unrestricted funds	Premises fund (Joint Venture)	Unrestricted funds	Premises fund (Joint Venture)	
Balance brought forward	0	138909	0	18819	9648	9529	9648	167257	<b>176905</b>
additions	0	0	0	0	0	0	0	0	<b>0</b>
disposals	0	0	0	0	0	0	0	0	<b>0</b>
transfers	0	0	0	0	0	0	0	0	<b>0</b>
revaluations	0	0	0	0	0	0	0	0	<b>0</b>
<b>Balance carried forward</b>	<b>0</b>	<b>138909</b>	<b>0</b>	<b>18819</b>	<b>9648</b>	<b>9529</b>	<b>9648</b>	<b>167257</b>	<b>176905</b>

**Accumulated depreciation and impairment provisions**

Basis	SL	SL	SL	SL	SL	SL			
Rate	20 years	20 years	5 years	5 years	3 years	3 years			
Balance brought forward	0	138909	0	18819	9648	9529	9648	167257	176905
disposals	0	0	0	0	0	0	0	0	<b>0</b>
transfers	0	0	0	0	0	0	0	0	<b>0</b>
revaluations	0	0	0	0	0	0	0	0	<b>0</b>
impairment provisions	0	0	0	0	0	0	0	0	<b>0</b>
charge for year	0	0	0	0	0	0	0	0	<b>0</b>
<b>Balance carried forward</b>	<b>0</b>	<b>138909</b>	<b>0</b>	<b>18819</b>	<b>9648</b>	<b>9529</b>	<b>9648</b>	<b>167257</b>	<b>176905</b>

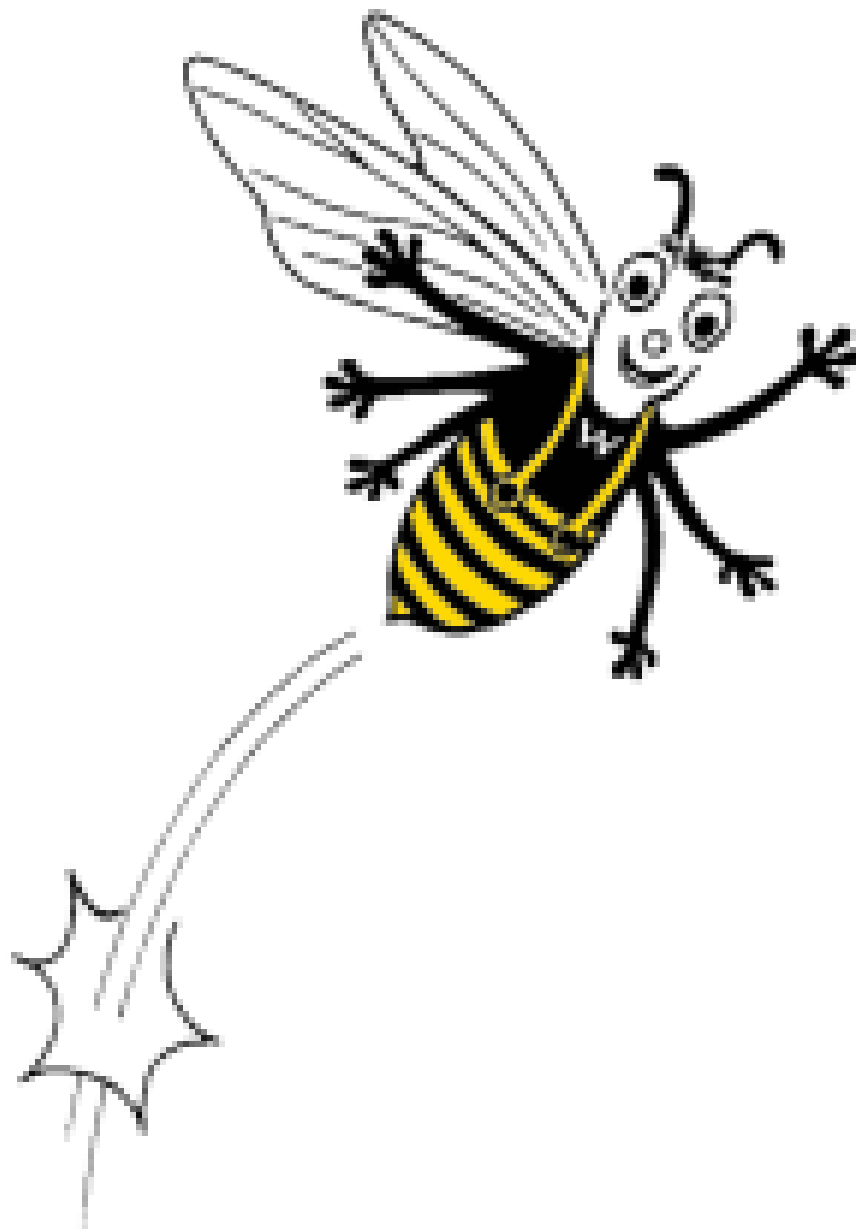
**Net Book Value**

Brought forward	0	0	0	0	0	0	0	0	0
Carried forward	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Premises fund (Joint Venture) managed jointly with Waterbeach Community Playgroup with equal ownership in the assets.

Registered Charity No 1069551  
OFSTED No 221946

# **Waterbeach After School Play Scheme**



Annual Report 2022-2023

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This report has been prepared by:

Zoe Badcock	Deputy Manager
Sarah Heil	Manager
Katherine Millen Clay	Treasurer
Cuauhtemoc Rodriguez	Chairman

The reporting period is 1<sup>st</sup> September 2022 to 31<sup>st</sup> August 2023.

## 1. Synopsis

This year we have seen a recovery of the club finances based on strong attendance numbers and cautious cash management. Staffing is stable and the club is looking to grow its personnel. The management committee has been successfully working together and applying policy to support the club in its recovery and growth. Additional members will be sought in the coming year.

## 2. Chairperson's Report

### Club Status

The club is in great form led by our manager Sarah Heil, who has maintained high standards of service whilst keeping the expenditure to within budget. Staffing is stable and looking to grow personnel due to larger attendance numbers.

A strong financial position has allowed us to invest on the refurbishment of the toilet block in our premises.

### Maintaining high standards

The club continues to maintain high standards of childcare, sound documentation and records, and strong links with the school and the community to safeguard our children. Our last Ofsted inspection was in September 2021 where the club passed all the requirements. We continue to monitor our operations to maintain high quality and will be ready for future inspections.

### Competition from Premier

Premier Education opened a wrap-around care service in February 2020. Due to the pandemic had not been able to ascertain the impact on our operations. As operations have returned to normal, we now understand that some families moved their children to their provision. Premier Education is a profitable organisation with multiple sites around Cambridgeshire. They offer a range of activities to children by bringing specialists facilitators to coordinate sports, music, arts, and other activities. WASPS offers a different kind of service by providing a home for home experience, which many children appreciate. We believe that our attendance numbers have stabilised and we are able to operate at a cash neutral position. Therefore, both clubs should be able to co-exist going forwards.

### Premises

This year the club contributed over £12k towards the maintenance and upkeep of our building and facilities. This sum was larger than budgeted as the club decided to invest in the refurbishment of the toilet block.

## 3. Treasurer's Report

The club's finances were mostly in line with the plan but with larger than expected income due to strong attendance numbers. The additional income was invested in the refurbishment of the toilet block.

### Fees and Grants

The total fees collected for the year were approximately £85k versus a budget of £73k. The higher  
October 2023



income was due to stronger attendance numbers.

Fundraising and grants this year totalled £770 against a budget of £1k.

The total income for this year was £85.7k versus a budgeted income of £74k.

### Salaries

The club paid £60k in salaries compared to a budget of £56k, higher attendance numbers meant more staff were required.

An increase to salaries of 8% is proposed from 1<sup>st</sup> April 2024 subject to a favourable financial position from strong pupil attendance and fees collection.

### Capital Expenditure

This year we made additional contributions to the premises Joint Venture to refurbish the toilet block, which cost around £14k. The club paid for half of the refurbishment, with the other half paid for the other charity that shares the building.

In addition, new laptops were purchased for Sarah and Zoe (£1k).

### Training

The club made investment in staff training of £125 versus £500 budgeted.

### Premises

WASPS paid a total £12,078 to the premises Joint Venture for the upkeep of the building and grounds versus a budget of £8,750. Additional contributions were made to cover the cost of the toilet block renovation and the purchase of ten chairs.

### Licences, DBS, and Memberships

License fees and DBS fees were above budget at £1020 total compared to £650 budgeted.

### Food and Sundries

Grocery expenditure was slightly higher than budgeted at £3.3k versus £2.5k, this is due to the higher attendance numbers.

Materials costs were much higher than budgeted at £3.8k vs £300, however this included the purchase of a new arts trolley (£200), mud kitchen and other outside equipment (funded by last years' TESCO grant, £1250), and includes portaloos hire during the toilet block renovations (£580, including £250 deposit which has now been returned).

### Reserves

The reserve fund is £18,010 at the end of this financial period (August 2023) and we hope we will be able to increase this in the coming years.

### Fundraising

The club raised £773 from various events throughout the year, including the village Feast.

## Budget Summary

The following table summarises the budgeted and the expenditure for the financial year 2022-2023.

	<b>Budget (£) 2022-2023</b>	<b>Actual (£) 2022-2023</b>
<b>INCOME</b>		
Fees	73,236	84,954 (£2K for Sept)
Grants, donations, fundraising	1000	773
<b>EXPENDITURE</b>		
Salaries	56,956	60,154
JV Contribution	8750	12,078
iPAL Fees	630	735
Telephone Line / Mobile	300	54
BOX	200	144
Expense Claims	300	168
Groceries (Fairfax card)	2500	3267
Training	500	125
Materials	300	3854
Refunds	200	226
Memberships, DBS	650	1020
Accounts Examination	300	240
Payroll	450	Included in salaries
Staff Socials	100	40
Capital Expenditure	0	1000
Agency Fees	500	0
Total Income	74, 236	83, 728
Total Expenditure	72, 636	83, 105

## 4. Manager's and Deputy Manager's Report

We have started this school year busy and are very nearly back to pre-covid numbers at both clubs with waiting lists now for a few days. We have welcomed many new families and children this year at WASPS and they are all settling in very well with the help of some of the children that have been with us for a while. It has been great to see a few families returning after using alternative wrap around care for the last year or so and also new children who have joined us through word of mouth from those that already attend or have used the club in the past. We have been busy with hands on arts and crafts, supporting free play, baking, celebrating events with parties and making the most of our indoor and outdoor spaces throughout the year. We said farewell to our year 6 children at the end of the summer term and wish them all the best for the next part of their school journey.

WASPS has been running since September 1997 and is well established in the community of Waterbeach, providing a reliable, affordable service to families. WASPS continues to run fulfilling its original aim; to provide a home from home family atmosphere. The children decide how to

spend their time in the club and the staff team facilitate child led play and offer a variety of play opportunities, both inside and outside. With the growth of Waterbeach Community Primary School and Waterbeach village, we hope WASPS continues going from strength to strength into the future. Following a period of uncertainty post pandemic with lower child numbers and with a new competitor on school site also offering wraparound, we are pleased to now find ourselves in a much healthier position again following the past year.

The Breakfast Club can cater for up to 24 children in the mornings; we currently only have spaces each Friday. Many new children and families have joined our morning sessions. The Breakfast Club sessions are generally planned to offer some gentle play opportunities such as colouring and drawing, board games, construction and role play/small world play as well as some outdoor play. We offer breakfast alongside play, the children can choose from a variety of cereals, toast with various toppings and fruit. We also have drinks of water, squash, and milk readily available too.

The After School Club can cater for up to 40 children in the afternoons; we currently only have space on a Thursday and Friday, with waiting lists for the other days. We have had many new families join us for the after-school club that are settling in well. Some of the new children attended our summer holiday club so this has helped them get to know the staff and other children, making the transition from school to us smoother.

Attendance was higher this year, putting us in a healthier financial position following the pandemic. We also had many regular ad-hoc bookings, and we will hopefully be able to continue supporting families with ad-hoc bookings now we have higher attendance. Although there is a competitor on site it is now clear that both provisions are needed. We both offer different types of provision, so it depends on what the child/ family are looking for. Some children use both settings to get a variety and others have moved between the two. Children have enjoyed making their own snack in the afternoons, whether it's as soon as we get to the playhouse or after they have spent some time playing. The main snack is available for most of the session to allow children time to eat when they are hungry. The children enjoy being independent and making their own snack and it has been great to see the older children helping the younger, newer children to spread butter or jam on their toast! We have toast, pizza, croissants, bagels, houmous and veg sticks across the week. The children have enjoyed taking part in fun activities, including arts and crafts, outside play and role play to name just a few, which have stemmed from their interests and ideas. We have had many mud pies, soups and cakes made in the mud kitchen area. We continued to have the Minecraft club on a Monday where the children have the opportunity to play with their friends for a short time. We purchased new resources across the year based on children's interests and requests, this included hama beads, loom bands, skipping ropes and craft supplies. We purchased a new art trolley and had many donations from people in the village of things like staplers, hole punches, clipboards, pencils, rubbers and more. The children have enjoyed being able to access resources on the trolley to create drawings and artwork. We were able to hold several fundraising events across the year, we had a stall at the Winter Fair where we had glass jar decorating for candles, snowman's nose game and a hamper. We took part in raising money for Children in Need with a grid game to win a Children in Need gift bag. We took part in the village Feast this year where our theme was 'Oliver Twist'. The children as well as parents looked fantastic in their costumes, and all made a really good effort to support us. We had our stall on the green where we had a jar tombola and a pick a lolly game. We were given the money from the Tesco Community Grants which we have used to enhance and improve the outside area, based on the children's interests. We purchased lots of den building equipment, a mud kitchen and lots of resources to go with it. Giant bean bags for the children to relax on, just to name a few. Tesco continued to support us by giving us a free box of fruit each week and a box of messy play resources that the children use to make things like play dough, gloop and slime. Last year we registered with HAF (Holiday Activities and Food Programme) at our holiday clubs. This is run by Cambridgeshire County Council and offers free places at holiday clubs

for those children that are eligible. This is funded by the Department for Education for those families receiving income-related free school meals and newly arrived refugee families. This runs over the main holidays (Easter, Summer and Christmas) offering so many free hours over a certain number of days. We provide a range of fun experiences, a healthy meal and snacks. On the run up to Christmas we had a big advent calendar where each child had the opportunity to have a small treat across the month. On the 5th May we celebrated the King's Coronation with a party where the children decorated their own crowns, played coronation bingo, decorated crown biscuits and of course had some party food! We had some unexpected closures last year, 19th September for the Queen's funeral, 12th December for breakfast club because the pipes froze, and we had no running water. There were also all the strike days which meant most of the school was closed on these days 1st February, 1st March, 15th March, 16th March, 27th April, 2nd May and 5th July.

Since our last AGM we have welcomed Maria, Amy and Rebecca to our staff team. Our staff team consists of Sarah (Manager), Zoe (Deputy/Breakfast Club Co-ordinator), Corinne (Playworker), Alisa (Playworker) and Amy (Playworker). As well as having Toyin, Maria, Rebecca and Sam on our bank staff, to assist with busy sessions or cover where needed.

Staff members have undertaken various training throughout the year, including refresher Safeguarding (Designated Person and Playworkers Basic Child protection), Epi-pen training, Prevent Duty, Domestic abuse, FGM, First Aid, Food Hygiene to name just a few! Staff have also undertaken extra training that they have shown an interest in to develop their understanding, this included Autism Awareness and ADHD Awareness. The staff qualifications folder is available for anyone to take a look, just ask a member of staff. In addition to this we have also included some in house training at our staff meetings and created quizzes to complete to evaluate staff knowledge about policies and procedures around Safeguarding. Our newest staff members are in the process of completing their e-learning.

Waterbeach Playhouse is a shared premises used by WASPS and Waterbeach Community Playgroup. The building is well used throughout the day with children in attendance between 7:45 a.m. and 6:00 p.m. We have continued to work with the Playgroup through the year on our Joint Venture projects. Regular maintenance on the building includes the following throughout the year: -

- External areas and gardening
- Carpet cleaning
- Fire safety equipment maintenance
- Security
- PAT testing
- Insurance
- Cleaning of the building – Managing a contracted cleaner
- Air conditioning
- Play structure maintenance
- Easi Grass play surface outside maintenance

We communicate regularly and have continued to hold our premises meetings online this year to ensure the smooth running of the premises for both groups. We have had some much needed renovation work to our children's toilet facilities over the summer which are just being completed. We have some other ongoing projects lined up for the future including replacement of the carpet that is showing signs of wear and tear, Easigrass maintenance and play area surface and a kitchen upgrade. These projects were previously put on hold due to our financial situation after the pandemic. We are hopeful we can get work completed in stages to spread the cost in the future. We are also planning to develop an outside digging area for the children near to the front of the garden.

WASPS are members of Waterbeach Community Association (WCA), We have continued to write

articles for the Beach News throughout the year keeping the local community up to date with what's going on at the club and a WASPS representative attends each meeting. We successfully applied (jointly with the playgroup) for funds from the Waterbeach Community Association to replace our chairs at the Playhouse and we were both recipients of this year's Feast parade collection, we are very grateful for this! We enjoyed taking part in Waterbeach Feast again this year, the Feast is always a fun community event and also a good fundraising opportunity for WASPS too, we entered into the parade and held a stall on the green.

We had a busy year at WASPS this year. Along with the Staff Team and Management Committee we work hard to continually reflect on our practise and to make changes where needed to improve the service for the WASPS children and families. We value the children's and parent's views and opinions on the service we provide. We would like to thank all of the Management Committee for giving up their time and for their hard work throughout the year. WASPS would be unable to run without a fully functioning committee, so much goes on behind the scenes, thank you to you all!

## 5. Budget Plan for 2023-2024

The budget for the coming year compared to last year's budget is shown below.

	<b>Budget (£) 2022-2023</b>	<b>Budget (£) 2023-2024</b>
<b>INCOME</b>		
Fees	73,236	88,316
Grants, donations, fund-raising	1,000	1,000
<b>EXPENDITURE</b>		
Salaries	56,506	67,944
JV Contribution	8,750	9,625
iPAL Fees	630	693
Telephone Line/Mobile	300	330
BOX	200	220
Expense Claims	300	330
Groceries (Fairfax card)	2,500	4,000
Training	500	550
Materials	300	1,800
Refunds	200	400
Memberships	500	800
Accounts Examination	300	330
Payroll	450	495
DBS	150	165
Staff Socials	100	110
Capital Expenditure	0	0
Agency Fees	500	550
Total Income	74,236	89,316
Total Expenditure	72,636	88,342
Balance	1,599	974

Budgets have been increased in line with actual expenditure in the previous reporting period and to allow for increased numbers, inflation and salary rises.

The fees income is based on confirmed bookings for the autumn term.

## 6. Fees for 2023-2024

For the next financial year, we are budgeting an increase of fees of 8%. However, there will be a shortening of operating hours in line with the increase of school attendance hours. This results in a reduction of fees for the afterschool club.

Session	2022-2023	2023-2024
<b>Breakfast</b>		
Standard	£6.00	£6.36
Sibling	£5.50	£5.85
<b>After School</b>		
Full session	£12.35	£12.00
Full session Sibling	£11.35	£11.04
Half session	£8.95	£8.70
Half session Sibling	£8.25	£8.00

Session	2022-2023	2023-2024
<b>Holiday Club</b>		
Full Session	£32.40	£34.34
Full Session Sibling	£28.40	£31.60
Half Session	£20.10	£21.31
Half Session Sibling	£17.60	£19.60
Hourly	£5.30	£5.36
Hourly Sibling	£4.70	£4.93

## **7. Pay Review and Targets for 2024**

An increase of 8% is planned across all rates and salaries from 1<sup>st</sup> April 2024. This is subject to a favourable financial position. The increase reflects inflation rates and expected increase in the national minimum salary.

## **8. Level of Reserves**

The reserve fund is £18,010 at the end of this financial period (August 2023). The club policy on reserves indicates a level between 3 and 6 months of operational costs. Our monthly operational costs are approximately £6,500, which sets reserves levels should be kept between £19.5k and £39k, the middle point being £29.25k.

Based on the total savings for the year, it is recommended that £1,100 from this financial year are transferred over to the reserves.

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