

EMMER GREEN AFTER SCHOOL CLUB

England & Wales · Charity number 1076162

Details

Status Registered

Legal form Other

Registered 1999-06-21

Register [View on the Charity Commission register](#)

Contact

Address Youth and Community Centre
Grove Road
Emmer Green
Reading
RG4 8LN

Phone 07505 689134

Email emmergreenasc@gmail.com

Website <http://egasc.weebly.com/>

Activities

Objects: A) TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS AND SCHOOL HOLIDAYS;B) TO ADVANCE THE EDUCATION AND TRAINING OF PERSONS IN THE PROVISION OF SUCH CARE, EDUCATION AND RECREATION FACILITIES.

Activities: We operate in the North Reading Youth and Community centre building adjacent to Emmer Green Primary School and provide after-school care for children of all ages attending the school.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED . IN PRACTICE READING
- Reading

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £64,125 | £63,918 | - | - |
| 2024-03-31 | £60,340 | £68,102 | - | - |
| 2023-03-31 | £64,647 | £60,441 | - | - |
| 2022-03-31 | £53,041 | £57,398 | - | - |
| 2021-03-31 | £48,979 | £62,772 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------------|------|------------|
| ELIZABETH ARNOLD | | 2025-03-17 |
| Iphigenia Constantinidou | | 2023-03-03 |
| Jane Purnomo | | 2023-03-30 |

EMMER GREEN AFTER SCHOOL CLUB

England & Wales - Charity number 1076162

Accounts

ANNUAL REPORT

EMMER GREEN AFTER SCHOOL CLUB

FOR THE YEAR ENDED 31st MARCH 2025

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1. TRUSTEE REVIEW
2. FINANCIAL REVIEW
3. INDEPENDENT EXAMINER REPORT
4. FINANCIAL REPORT

2025 Annual Report of the Trustees' of the Emmer Green After School Club

The Trustees of the Emmer Green After School Club charity present their annual report and accounts for the year ending 31st March 2025 and confirm that they comply with the requirements of the Charities Act 1993, as amended by the Charities Act 2011, the trust deed and the Charities SORP 2005.

OUR PURPOSE

The Emmer Green After School Club is based at the Emmer Green Youth and Community Centre, located adjacent to Emmer Green Primary School, Grove Road, Emmer Green, Reading, RG4 8LN. We are an independent facility managed by a committee of parents running the club as a charity. The charity was set up to provide the necessary facilities for the daily care, recreation and education of primary school's children during out of school hours during term time.

We aim to provide a safe and nurturing environment in which children can be encouraged to learn, socialise, share experiences and develop interests, and thus support their parents with after school childcare.

Our provision of services is aimed to both boys and girls between the ages of 4 and 11 attending Emmer Green Primary School.

OUR OBJECTIVES

Our activities and planning align with the Charity Commission guidance on public benefit.

It has been the core of our objectives:

- To extend the option of after school childcare to more parents and pupils by increasing the number of places available at the Club.
- To broaden the range and improve the quality of the activities offered at the Club.
- To comply with government guidance on school food and nutrition with the objective of promoting good health and good eating habits among our children.

OUR ETHOS

As a charity we seek to benefit society through the pursuit of our aims. Our fees are kept affordable, so the financial position of the parents does not determine access to childcare. Emmer Green After School Club is committed to safeguarding and the welfare of children in their care and the Trustees make sure that the staff understands and shares these principles.

During this reporting period we have continued to promote the wellbeing of our children through organising a diverse range of activities including sports, dance and crafts. We ensure that parents are informed of the daily activities the children have carried out when they collect their children and by termly newsletters.

The club received an Ofsted inspection in June 2024 where the quality and standards of early years provision were considered to be Met, the highest possible outcome. Ofsted inspectors only rate out of school settings on the 'Overall effectiveness: quality and standards of the early years provision', given settings such as the club do not need to meet the learning and development requirements of the early years foundations. A copy of the detailed Ofsted report was communicated to parents and is also available on the government website.

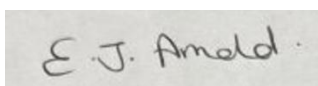
OUR FUTURE PLANS AND ACTIVITIES

The Emmer Green After School Club aims to improve the quality and quantity of its activities by adding more workshops and other cultural and skills activities that have proven popular amongst the children and parents.

This has been achieved to some extent, yet given the cost challenges of running the club and whilst the cost of living is still on the rise, some planned improvements to equipment or events may have had to be curtailed. Staff and children cope well in these circumstances and they continue to have fun on a daily basis. The club, the committee and staff will continue to explore further plans to expand the breadth of activities offered in the months to come.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a committee of parents some of whom are also Trustees. All Trustees give their time freely and receive no remuneration for their contribution to the management of the charity.

A rectangular box containing a handwritten signature in black ink that reads "E. J. Arnold".

Elizabeth Arnold, Chair of Trustees

2 January 2026

EMMER GREEN AFTER SCHOOL CLUB FINANCIAL REVIEW

YEAR ENDED 31ST MARCH 2025

Emmer Green After School Club (EGASC) is a Charity that provides the necessary facilities for the daily care, recreation and education of children during out of school hours including advancing the professional education and training of the staff members.

EGASC Trustees continue to regularly assess the financial position of the charity. In support and furtherance of the charity objectives, EGASC has continued to provide high staff ratios. The Club cares for up to 31 children on peak days and in this period was open on approx. 175 days delivering sessions to an average of 25 children per session (this figure fluctuates daily with Friday being the quietest day, the maximum number on any day is capped at 35).

During the previous accounting year club reserves reduced to under the £25k objective level set by the club committee. Session costs were increased to £15 in September 2024, from £14.50, in order to partly cover inflationary pressures on the cost of food, insurance and other costs which have seen an increase in the past few months.

The club continued to support expenditure on activities and equipment to provide an enjoyable and interesting environment for the children in its care and these activities were planned and budgeted within the available resources.

Reading Borough Council (RBC) increase in hall hire fees has been incurred, further detail provided in the following section.

The club has continued to engage with external providers for staff payroll processing services and for the independent review of the financial report by an independent examiner. During the year the committee decided to bring the issuance of invoices to parents in-house, in another effort to bring down costs.

The club's cashflow remains good due to early invoicing, timely reminders and implementation of late payment fees.

Summary of revenue and expenditure:

Total revenue increased to £64,125 for the financial year (2024: £60,340), as a result of the club's committee and management team efforts to keep up with rising external costs and to boost cash reserves following the prior year decrease.

Expenditure decreased by £4,184 down to £63,918 (2023: £68,102) for the year, despite running costs increasing, another result of the management team's efforts to raise the cash reserves after the fall in the previous year. All costs continue to be monitored whilst external inflationary pressures on consumables and services remain high.

As a further result of the efforts as above, the club's cash balance increased by £2,174 to £24,861 (2024: £22,687). Currently the club reserves and current fee structure are considered to be sufficient to support the future work of the club whilst there are plans in place to continue monitoring costs and potentially increase the numbers of sessions offered daily.

Future financial considerations:

The club will continue to monitor the external inflationary pressures on the cost of food & kitchen supplies for the next financial year.

Future pay increases for staff, be they imposed by legislation or voted in by the committee, will need to be considered given the high inflation faced by the UK as a whole.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMMER GREEN AFTER SCHOOL CLUB

I report on the accounts of the charity for the year ended 31st March 2024.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for the year ended 31st March 2024 under Section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to examine the accounts under Section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.


BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and I do not express an opinion as to whether the accounts show a true and fair view.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 130 of the 2011 Act and to prepare accounts which accord with the accounting requirements of the 2011 Act have not been met or to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Although there are no material concerns, my recommendation would be to ensure a consistent approach, in line with documented policies, in relation to authorisation of time sheets. There are several occasions where there was no primary and/or second authorisation signature. Both signatures should be clearly marked and dated and there should be a document detailing who has authorisation capacity.

Signed: 

Name Christina Couveia Date: 11 November 2024

Title Association of Accounting Technicians

Address: Office 10 Chiltern Court,
37 St Peters Avenue,
Caversham,
Reading
RG4 7DH

Emmer Green After School Club
End-of-year Financial Report
2024-25

Receipts and payments 2024-25

Receipts

| | |
|----------------|---------------|
| Revenue | 64,125 |
| Total receipts | <u>64,125</u> |

Payments

| | |
|---------------------------------|-----------------|
| Gross wages and Employers NIC | 43,843 |
| Food & kitchen supplies | 5,121 |
| Hall rental | 7,445 |
| Crafts, games and activities | 1,990 |
| Accountants | 4,062 |
| Office supplies | 186 |
| Mobile phone, text services etc | 318 |
| Insurance | 502 |
| Professional services | 299 |
| Gifts | 151 |
| Total payments | <u>(63,918)</u> |

Net cashflow 2024-25

207

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

Summary of receipts and payments in comparison to previous years

| Receipts | 2024-25 | 2023-24 | 2022-23 |
|------------------------------|----------------|----------------|----------------|
| Revenue | 64,125 | 60,340 | 60,047 |
| HMRC Rebate | | | 4,600 |
| Total receipts | <u>64,125</u> | <u>60,340</u> | <u>64,647</u> |
| Payments | | | |
| Staff costs | 43,843 | 49,693 | 42,972 |
| Food & kitchen supplies | 5,121 | 5,292 | 4,904 |
| Hall rental | 7,446 | 5,924 | 5,547 |
| Crafts, games and activities | 1,990 | 2,097 | 1,507 |
| Accountants | 4,062 | 3,457 | 2,871 |
| Other | 0 | 0 | 387 |
| Office supplies | 186 | 297 | 90 |
| Mobile phone, text services | 318 | 353 | 715 |
| Insurance | 502 | 494 | 459 |
| Professional services | 299 | 111 | 191 |
| Training | - | 157 | 500 |
| Gifts | 151 | 227 | 298 |
| Total payments | <u>63,918</u> | <u>68,102</u> | <u>60,441</u> |
| Net cashflow | 207 | (7,762) | 4,206 |

Statement of assets and liabilities 2023-25

| Cash assets | 31/03/2025 | 31/03/2024 | 31/03/2023 |
|------------------------------|----------------------|----------------------|----------------------|
| Co-operative current account | 24,861 | 22,687 | 30,449 |
| | <u>24,861</u> | <u>22,687</u> | <u>30,449</u> |
| | <u><u>24,861</u></u> | <u><u>22,687</u></u> | <u><u>30,449</u></u> |
| Liabilities | | | |
| Holiday pay (1) | 2,771 | 2,832 | 2,545 |
| | <u>2,771</u> | <u>2,832</u> | <u>2,545</u> |
| | <u><u>2,771</u></u> | <u><u>2,832</u></u> | <u><u>2,545</u></u> |

Notes on preparation of accounts

Basis of accounting

Receipts and Payments model followed in line with Charity Commission guidelines for charities with less than £250,000 annual income.

This method will better fit the way records are kept and allow for more accurate year-to-year comparisons.

Notes

- (1) In accordance with the employee's terms & conditions, holiday pay is paid in August of each year when the club is closed, and holiday is taken. Holiday pay accrued in each of financial year is shown as a liability as above.

EMMER GREEN AFTER SCHOOL CLUB
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

EMMER GREEN AFTER SCHOOL CLUB

NOTE TO THE ACCOUNTS

| | 2025 | 2024 | 2023 |
|-------------------------|---------------|---------------|---------------|
| RESERVES | | | |
| 1st April | 19,855 | 27,904 | 23,698 |
| Net Change in Funds (2) | 2,235 | (8,049) | 4,206 |
| 31st March | 22,090 | 19,855 | 27,904 |

(2) Calculated as the change in cash balance plus the decrease / (increase) in the holiday pay liability

EMMER GREEN AFTER SCHOOL CLUB

BALANCE SHEET

31 March 2025

| | Note | 2025 | 2024 | 2023 |
|----------------------------|------|---------------|---------------|---------------|
| CURRENT ASSETS | | | | |
| Cash | | 24,861 | 22,687 | 30,449 |
| CURRENT LIABILITIES | | | | |
| Creditors | 3 | 2,771 | 2,832 | 2,545 |
| NET ASSETS | | 22,090 | 19,855 | 27,904 |
| RESERVES | | | | |
| Accumulated | 4 | 22,090 | 19,855 | 27,904 |
| | | 22,090 | 19,855 | 27,904 |

Notes

- (3) Holiday pay owed for financial years which ended on 31 March of each year
- (4) Reserves represents net cash in Co-op bank account as at 31 March of each year (cash minus creditors)

EMMER GREEN AFTER SCHOOL CLUB

England & Wales - Charity number 1076162

Accounts

ANNUAL REPORT

EMMER GREEN AFTER SCHOOL CLUB

FOR THE YEAR ENDED 31st MARCH 2024

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OUR PURPOSE

The Emmer Green After School Club is based at the Emmer Green Youth and Community Centre, located adjacent to Emmer Green Primary School, Grove Road, Emmer Green, Reading, RG4 8LN. We are an independent facility managed by a committee of parents running the club as a charity. The charity was set up to provide the necessary facilities for the daily care, recreation and education of primary school's children during out of school hours during term time.

We aim to provide a safe and nurturing environment in which children can be encouraged to learn, socialise, share experiences and develop interests, and thus support their parents with after school childcare.

Our provision of services is aimed to both boys and girls between the ages of 4 and 11 attending Emmer Green Primary School.

OUR OBJECTIVES

Our activities and planning align with the Charity Commission guidance on public benefit.

It has been the core of our objectives:

- To extend the option of after school childcare to more parents and pupils by increasing the number of places available at the Club.
- To broaden the range and improve the quality of the activities offered at the Club.
- To comply with government guidance on school food and nutrition with the objective of promoting good health and good eating habits among our children.

OUR ETHOS

As a charity we seek to benefit society through the pursuit of our aims. Our fees are kept affordable, so the financial position of the parents does not determine access to childcare. Emmer Green After School Club is committed to safeguarding and the welfare of children in their care and the Trustees make sure that the staff understands and shares these principles.

During this reporting period we have continued to promote the wellbeing of our children through organising a diverse range of activities including sports, dance and crafts. We ensure that parents are informed of the daily activities the children have carried out when they collect their children and by termly newsletters.

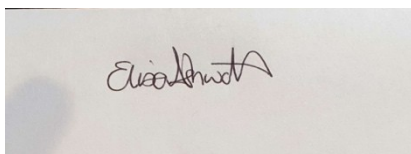
OUR FUTURE PLANS AND ACTIVITIES

The Emmer Green After School Club aims to improve the quality and quantity of its activities by adding more workshops and other cultural and skills activities that have proven popular amongst the children and parents.

This has been achieved to some extent, yet given the cost challenges of running the club and whilst the cost of living is still on the rise, some planned improvements to equipment or events may have had to be curtailed. Staff and children cope well in these circumstances and they continue to have fun on a daily basis. The club, the committee and staff will continue to explore further plans to expand the breadth of activities offered in the months to come.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a committee of parents some of whom are also Trustees. All Trustees give their time freely and receive no remuneration for their contribution to the management of the charity.

A rectangular box containing a handwritten signature in black ink. The signature appears to be 'Elisa Ashworth'.

Elisa Ashworth, Chair of Trustees

22nd October 2024

EMMER GREEN AFTER SCHOOL CLUB FINANCIAL REVIEW

YEAR ENDED 31ST MARCH 2024

Emmer Green After School Club (EGASC) is a Charity that provides the necessary facilities for the daily care, recreation and education of children during out of school hours including advancing the professional education and training of the staff members.

EGASC Trustees continue to regularly assess the financial position of the charity. In support and furtherance of the charity objectives, EGASC has continued to provide high staff ratios including a Cook. The Club cares for up to 30 children on peak days and in this period was open on approx. 190 days delivering sessions to an average of 24 children per session (this figure fluctuates daily with Friday being the quietest day, the maximum number on any day is capped at 35).

Club reserves as a result have reduced to under the £25k objective level set by the club Committee. Session costs were increased to £14.50 in September 2023, from £14.00, in order to cover inflationary pressures on the cost of food, insurance and other costs which have seen an increase in the past few months.

The Club continued to support expenditure on activities and equipment to provide an enjoyable and interesting environment for the children in its care and these activities were planned and budgeted within the available resources.

Reading Borough Council (RBC) increase in hall hire fees has been incurred, the overall spend on hall hire fees remains stable.

The club has continued to engage with external providers for issuing invoices to parents, staff payroll processing services and for the independent review of the financial report by an independent examiner.

The club's cashflow remains good due to early invoicing, timely reminders and implementation of late payment fees.

Summary of revenue and expenditure:

Total revenue decreased to £60,340 for the financial year (2023: £64,647). The decrease is explained by last year's one-off £4,600 rebate from the HMRC resulting from overpayments of National Insurance Contributions (NIC) made in prior years by the club. Fee revenue has actually increased by £293 from the previous year.

Expenditure increased by £7,661 to a total of £68,102 (2023: £60,441) for the year, as a result of running costs increasing. All costs continue to be monitored whilst external inflationary pressures on consumables and services remain high.

With expenditure exceeding revenue for the year the club's cash balance decreased by £7,762 to £22,687 (2023: £30,449). Currently the club reserves and current fee structure are considered to be sufficient to support the future work of the club whilst there are plans in consideration for increasing session numbers in order to generate more revenue – see below.

Future financial considerations:

The club will need to monitor the external inflationary pressures on the cost of food & kitchen supplies for the next financial year.

Future pay increases for staff, be they imposed by legislation or voted in by the committee, will need to be considered given the high inflation faced by the UK as a whole.

Whilst the club reserves continue to reduce year on year, the club is considering plans to increase the number of attendees each day and offer further sessions to parents, at the same time looking into potential cost saving activities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMMER GREEN AFTER SCHOOL CLUB

I report on the accounts of the charity for the year ended 31st March 2024.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for the year ended 31st March 2024 under Section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to examine the accounts under Section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and I do not express an opinion as to whether the accounts show a true and fair view.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 130 of the 2011 Act and to prepare accounts which accord with the accounting requirements of the 2011 Act have not been met or to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Although there are no material concerns, my recommendation would be to ensure a consistent approach, in line with documented policies, in relation to authorisation of time sheets. There are several occasions where there was no primary and/or second authorisation signature. Both signatures should be clearly marked and dated and there should be a document detailing who has authorisation capacity.

Signed: 

Name Christina Couvrea Date: 11 November 2024

Title Association of Accounting Technicians

Address: Office 10 Chiltern Court,
37 St Peters Avenue,
Caversham,
Reading
RG4 7DH

Emmer Green After School Club
End-of-year Financial Report
2023-24

Receipts and payments 2023-24

Receipts

| | |
|----------------|----------------------|
| Revenue | 60,340 |
| Total receipts | <u><u>60,340</u></u> |

Payments

| | |
|---------------------------------------|------------------------|
| Gross wages and Employers NIC | 49,693 |
| Food & kitchen supplies | 5,292 |
| Hall rental | 5,924 |
| Crafts, games and activities | 2,097 |
| Accountants | 3,457 |
| Office supplies | 297 |
| Mobile phone, text services etc | 353 |
| Insurance | 494 |
| Professional services | 111 |
| Training (Staff) | 157 |
| Gifts | 227 |
| Total payments | <u><u>(68,102)</u></u> |
| Net cashflow (outflow) 2023-24 | (7,762) |

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024**Summary of receipts and payments in comparison to previous years**

| Receipts | 2023-24 | 2022-23 | 2021-22 |
|------------------------------|----------------|----------------|----------------|
| Revenue | 60,340 | 60,047 | 52,206 |
| HMRC Rebate | | 4,600 | |
| Total receipts | <u>60,340</u> | <u>64,647</u> | <u>52,206</u> |
| Payments | | | |
| Staff costs | 49,693 | 42,972 | 42,764 |
| Food & kitchen supplies | 5,292 | 4,904 | 4,191 |
| Hall rental | 5,924 | 5,547 | 3,751 |
| Crafts, games and activities | 2,097 | 1,507 | 1,299 |
| Accountants | 3,457 | 2,871 | 3,283 |
| Other | 0 | 387 | 691 |
| Office supplies | 297 | 90 | 70 |
| Mobile phone, text services | 353 | 715 | 694 |
| Insurance | 494 | 459 | 392 |
| Professional services | 111 | 191 | 147 |
| Training | 157 | 500 | 45 |
| Gifts | 227 | 298 | 70 |
| Total payments | <u>68,102</u> | <u>60,441</u> | <u>57,398</u> |
| Net cashflow | (7,762) | 4,206 | (4,357) |

Statement of assets and liabilities 2022-24

| Cash assets | 31/03/202 4 | 31/03/202 3 | 31/03/2022 |
|------------------------------|----------------|----------------|------------|
| Co-operative current account | 22,687 | 30,449 | 26,484 |
| | 22,687 | 30,449 | 26,484 |
| Liabilities | | | |
| Holiday pay (1) | 2,832 | 2,545 | 2,786 |
| | 2,832 | 2,545 | 2,786 |

Notes on preparation of accounts

Basis of accounting

Receipts and Payments model followed in line with Charity Commission guidelines for charities with less than £250,000 annual income.

This method will better fit the way records are kept and allow for more accurate year-to-year comparisons.

Notes

- (1) In accordance with the employee's terms & conditions, holiday pay is paid in August of each year when the club is closed, and holiday is taken. Holiday pay accrued in each of financial year is shown as a liability as above.

EMMER GREEN AFTER SCHOOL CLUB
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

EMMER GREEN AFTER SCHOOL CLUB

NOTE TO THE ACCOUNTS

| | 2024 | 2023 | 2022 |
|-------------------------|---------------|---------------|---------------|
| RESERVES | | | |
| 1st April | 27,904 | 23,698 | 28,055 |
| Net Change in Funds (2) | (8,049) | 4,206 | (4,357) |
| 31st March | 19,855 | 27,904 | 23,698 |

(2) Calculated as the change in cash balance plus the (decrease) / increase in the holiday pay liability

EMMER GREEN AFTER SCHOOL CLUB

BALANCE SHEET

31st March 2024

| | Note | 2024 | 2023 | 2022 |
|----------------------------|------|---------------|---------------|---------------|
| CURRENT ASSETS | | | | |
| Cash | | 22,687 | 30,449 | 26,484 |
| CURRENT LIABILITIES | | | | |
| Creditors | 3 | 2,832 | 2,545 | 2,786 |
| NET ASSETS | | 19,855 | 27,904 | 23,698 |
| RESERVES | | | | |
| Accumulated | 4 | 19,855 | 27,904 | 23,698 |
| | | 19,855 | 27,904 | 23,698 |

Notes

- (3) Holiday pay owed for financial years which ended on 31 March of each year
- (4) Reserves represents net cash in Co-op bank account as at 31 March of each year (cash minus creditors)

EMMER GREEN AFTER SCHOOL CLUB

England & Wales - Charity number 1076162

Accounts

ANNUAL REPORT
EMMER GREEN AFTER SCHOOL CLUB
FOR THE YEAR ENDED 31st MARCH 2023

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OUR AIMS

The Emmer Green After School Club is based at the Emmer Green Youth and Community Centre, located adjacent to Emmer Green Primary School, Grove Road, Emmer Green, Reading, RG4 8LN. We are an independent facility managed by a committee of parents running the club as a charity. The charity was set up to provide the necessary facilities for the daily care, recreation and education of primary school's children during out of school hours during term time.

We aim, through the provision of after school care, to help Emmer Green's parents balance work and family commitments whilst caring for their children and offering a forum to learn, socialise, share experiences and develop interests.

Our provision of services is aimed to both boys and girls between the ages of 4 and 11 attending Emmer Green Primary School.

OUR OBJECTIVES

Our activities and planning are in agreement with the Charity Commission guidance on public benefit.

It has been the core of our objectives:

- To extend the possibility of after school childcare to more parents and pupils by increasing the number of places available at the Club.
- To extend the range and improve the quality of the activities offered at the club.
- To comply with the guidance offered by the Government for school food and nutrition with the objective of promoting good health and good eating habits among our children.

OUR ETHOS

As a charity we seek to benefit society through the pursuit of our aims. Our fees are kept affordable, so the financial position of the parents does not determine access to childcare. Emmer Green After School Club is committed to safeguarding and the welfare of children in their care and the Trustees make sure that the staff understands and shares these principles.

During this reporting period we have continued to promote the wellbeing of our children through organising a diverse range of activities including sports, dance and crafts. We ensure that parents are informed of the daily activities the children have carried out when they collect their children and by termly newsletters.

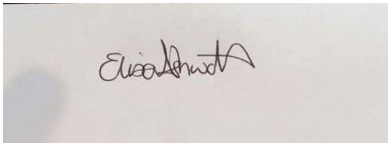
OUR FUTURE PLANS AND ACTIVITIES

The Emmer Green After School Club aims to improve the quality of its activities by adding more workshops and other cultural and skills activities that have proven popular amongst the children and parents.

However, as the cost challenges of running the club and the cost of living challenge remain within society, this has meant that these planned improvements have been curtailed somewhat but the staff and children have coped well in new and challenging circumstances. Whilst the club has returned to 'normal times', our plans to expand the breadth of activities we offer will more ramp up in 2023/24.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a committee of parents some of whom are also Trustees. All Trustees give their time freely and receive no remuneration for their contribution to the management of the charity.

A rectangular box containing a handwritten signature in black ink. The signature appears to read 'Elisa Ashworth'.

Elisa Ashworth, Chair of Trustees

08 October 2023

EMMER GREEN AFTER SCHOOL CLUB FINANCIAL REVIEW

YEAR ENDED 31ST MARCH 2023

Emmer Green After School Club (EGASC) is a Charity that provides the necessary facilities for the daily care, recreation and education of children during out of school hours including advancing the professional education and training of the staff members.

EGASC Trustees continue to regularly assess the financial position of the charity. In support and furtherance of the charity objectives, EGASC has continued to provide high staff ratios including a Cook. The Club cares for up to 35 children on peak days and in this period was open on approx. 190 days delivering sessions to an average of 24 children per session (this figure fluctuates daily with Friday being the quietest day, the maximum number on any day is capped at 35).

Club reserves as a result have reduced to under the £25k objective level set by the club Committee. Session costs remained the same at £14.00 per session but will need to be reviewed after the conclusion of the 2022-2023 school year, to cover inflationary pressures in the cost of food, insurances and hall hire (due to increases in running costs)

The Club continued to support expenditure on activities and equipment to provide an enjoyable and interesting environment for the children in its care and these activities were planned and budgeted within the available resources. Provision of activities by external providers was not available from the likes of Master Builders lego and CSD Fitness due to COVID restrictions and increased staff costs.

Reading Borough Council (RBC) increase in hall hire fees has been incurred, the overall spend on hall hire fees remains stable. With the COVID bubble protocols ceasing to exist, the club did not need to continue hiring the additional space from RBC to allow the club to operate within the confines of COVID protocols.

The club has continued to engage with external providers for invoicing services, some bookkeeping support and sign off of last year's accounts by an independent Qualified Accountant (licensed under the AAT, The Association of Accounting Technicians).

The club continues to enjoy good cashflow thanks to early invoicing, timely reminders and implementation of late payment fees.

Summary of revenue and expenditure:

Incoming Resources increased to £64,647 for the financial year (2022: £53,041; 2021: £48,979; 2020: £67,276, 2019: £81,158, 2018: £56,234, 2017: £67,756, 2016: £58,836, 2015: £55,770). This increase was expected but this is bolstered by a £4,600 rebate from the HMRC resulting from overpayments of National Insurance Contributions (NIC) made in prior years by the club.

Expenditure increased to £60,441 (2022: £57,398; 2021: £62,772; 2020: £61,996, 2019: £60,327, 2018: £66,811, 2017: £66,525, 2016: £54,352, 2015: £48,469) stemming from increased costs, the bulk being hall hire. All costs need to be monitored whilst external inflationary pressures on consumables and services remain high.

This year expenditure was less than incoming resources so the Clubs cash balance increased by £3,965 to £30,449 (2022: £26,484; 2021: £30,693; 2020: £44,486, 2019: £39,206, 2018: £13,265, 2017: £23,842, 2016: £19,854, 2015: £19,854, 2014: £15,370). Currently the club reserves, planned session numbers and current fee structure are considered to be sufficient to support the future work of the Club.

Deposits for new joiners is a policy no longer in use at the club.

Future financial considerations:

The club will need to monitor the external inflationary pressures on the cost of food & kitchen supplies for the next financial year.

Future pay increases for staff, be they imposed by legislation or voted in by the committee, will need to be considered given the high inflation faced by the UK as a whole.

In the event that the club reserves will continue to reduce further after the 2023-24 financial year, for the 2024-25 year, the club may need to consider an increase in attendee numbers, or increase the fees per session for attendees.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMMER GREEN AFTER SCHOOL CLUB

I report on the accounts of the charity for the year ended 31st March 2023.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for the year ended 31st March 2023 under Section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to examine the accounts under Section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and I do not express an opinion as to whether the accounts show a true and fair view.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 130 of the 2011 Act and to prepare accounts which accord with the accounting requirements of the 2011 Act have not been met or to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Although there are no material concerns, my recommendation would be to ensure a consistent approach, in line with documented policies, in relation to authorisation of time sheets. There are several occasions where there was no primary and/or second authorisation signature. Both signatures should be clearly marked and dated and there should be a document detailing who has authorisation capacity.

Signed: 

Name Christina Gouveia Date: 08/12/23

Title ASSOCIATION OF ACCOUNTING TECHNICIANS

Address: Office 10 Chiltern Court, 31 St Peters Avenue,
Caversham, Reading, RG4 7DH.

Emmer Green After School Club
End-of-year Financial Report
2022-23

Receipts and payments 2022-23

Receipts

| | |
|----------------|----------------------|
| Revenue | 60,047 |
| Refunds | (0) |
| HMRC rebate | 4,600 |
| Total receipts | <u><u>64,647</u></u> |

Payments

| | |
|---------------------------------|----------------------|
| Gross wages and Employers NIC | 42,972 |
| Food & kitchen supplies | 4,904 |
| Hall rental | 5,547 |
| Crafts, games and activities | 1,507 |
| Accountants | 2,871 |
| Other | 387 |
| Office supplies | 90 |
| Mobile phone, text services etc | 715 |
| Insurance | 459 |
| Professional services | 191 |
| Training (Staff) | 500 |
| Gifts | 298 |
| Total payments | <u><u>60,441</u></u> |

Net cashflow 2022-23

4,206

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

Summary of receipts and payments in comparison to previous years

| Receipts | 2022-23 | 2021-22 | 2020-21 |
|------------------------------|----------------|----------------|-----------------|
| Revenue | 60,047 | 52,206 | 26,658 |
| Govt Grant Income | | 835 | 22,559 |
| Refunds | | | (238) |
| HMRC Rebate | 4,600 | | |
| Total receipts | 64,647 | 53,041 | 48,979 |
| Payments | | | |
| Staff costs | 42,972 | 42,764 | 50,794 |
| Food & kitchen supplies | 4,904 | 4,191 | 2,311 |
| Hall rental | 5,547 | 3,751 | 3,955 |
| Crafts, games and activities | 1,507 | 1,299 | 1,249 |
| Accountants | 2,871 | 3,283 | 2,530 |
| Other | 387 | 691 | 180 |
| Office supplies | 90 | 70 | 233 |
| Mobile phone, text services | 715 | 694 | 543 |
| Insurance | 459 | 392 | 363 |
| Professional services | 191 | 147 | 147 |
| Training | 500 | 45 | 0 |
| Gifts | 298 | 70 | 467 |
| Total payments | 60,441 | 57,398 | 62,772 |
| Net cashflow | 4,206 | (4,357) | (13,793) |

Statement of assets and liabilities 2021-23

| Cash assets | 31/03/2023 | 31/03/2022 | 31/03/2021 |
|------------------------------|------------------|------------------|------------------|
| Co-operative current account | 30,448.72 | 26,484.02 | 30,693.10 |
| | 30,448.72 | 26,484.02 | 30,693.10 |
| | 30,448.72 | 26,484.02 | 30,693.10 |
| Liabilities | | | |
| Holiday pay (notes 1+2+3) | 2,545 | 2,786 | 2,836 |
| Parentmail (note 4) | | 0 | (148) |
| Rounding Error (note 3) | | 0 | (50) |
| | 2,545 | 2,786 | 2,638 |
| | 2,545 | 2,786 | 2,638 |

Notes on preparation of accounts

Basis of accounting

Receipts and Payments model followed in line with Charity Commission guidelines for charities with less than £250,000 annual income.

This method will better fit the way records are kept and allow for more accurate year-to-year comparisons.

Notes

- (1) In accordance with the employee's terms & conditions, holiday pay will be paid in August 2023 when the Club is closed, and holiday is taken. Holiday pay accrued in the 2022-23 Financial Year is shown as a liability (£2,545).
- (2) In accordance with the employee's terms & conditions, holiday pay will be paid in August 2022 when the Club is closed, and holiday is taken. Holiday pay accrued in the 2021-22 Financial Year is shown as a liability (£2,786).
- (3) In accordance with the employee's terms & conditions, holiday pay will be paid in August 2021 when the Club is closed, and holiday is taken. Holiday pay accrued in the 2020-21 Financial Year is shown as a liability (£2886 + £583 maternity annual leave – £633 Holiday Overpayment offset).

- (4) Parentmail refund, accrued in 18/19 accounts, was never received therefore has been deducted from 20/21 accruals.
- (5) Rounding errors from 17/18 accounts has also been removed from 20/21 accruals.

EMMER GREEN AFTER SCHOOL CLUB
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

EMMER GREEN AFTER SCHOOL CLUB

NOTE TO THE ACCOUNTS

| | 2023 | 2022 | 2021 |
|---------------------|---------------|---------------|---------------|
| 1. RESERVES | | | |
| 1st April | 23,698 | 28,055 | 41,848 |
| Net Change in Funds | 4,206 | (4,357) | (13,793) |
| 31st March | 27,904 | 23,698 | 28,055 |

EMMER GREEN AFTER SCHOOL CLUB

BALANCE SHEET

31st March 2023

| | Note | 2023 | 2022 | 2021 |
|----------------------------|------|---------------|---------------|---------------|
| CURRENT ASSETS | | | | |
| Cash | | 30,449 | 26,484 | 30,693 |
| CURRENT LIABILITIES | | | | |
| Creditors | 1 | 2,545 | 2,786 | 2,638 |
| NET ASSETS | | 27,904 | 23,698 | 28,055 |
| RESERVES | | | | |
| Accumulated | 2 | 27,904 | 23,698 | 28,055 |
| | | 27,904 | 23,698 | 28,055 |

Notes

1. Holiday pay owed for calendar period ending March 2023 & rounding errors (@£2,605)
2. Reserves in Co-op account

EMMER GREEN AFTER SCHOOL CLUB

England & Wales - Charity number 1076162

Accounts

ANNUAL REPORT

EMMER GREEN AFTER SCHOOL CLUB

FOR THE YEAR ENDED 31st MARCH 2022

INDEX

1. TRUSTEE REVIEW
2. FINANCIAL REVIEW
3. INDEPENDENT EXAMINER REPORT
4. FINANCIAL REPORT

2022 Annual Report of the Trustees' of the Emmer Green After School Club

The Trustees of the Emmer Green After School Club charity present their annual report and accounts for the year ending 31st March 2022 and confirm that they comply with the requirements of the Charities Act 1993, as amended by the Charities Act 2011, the trust deed and the Charities SORP 2005.

OUR AIMS

The Emmer Green After School Club is based at the Emmer Green Youth and Community Centre, located adjacent to Emmer Green Primary School, Grove Road, Emmer Green, Reading, RG4 8LN. We are an independent facility managed by a committee of parents running the club as a charity. The charity was set up to provide the necessary facilities for the daily care, recreation and education of primary school's children during out of school hours during term time.

We aim, through the provision of after school care, to help Emmer Green's parents balance work and family commitments whilst caring for their children and offering a forum to learn, socialise, share experiences and develop interests.

Our provision of services is aimed to both boys and girls between the ages of 4 and 11 attending Emmer Green Primary School.

OUR OBJECTIVES

Our activities and planning are in agreement with the Charity Commission guidance on public benefit.

It has been the core of our objectives:

- To extend the possibility of after school childcare to more parents and pupils by increasing the number of places available at the Club.
- To extend the range and improve the quality of the activities offered at the club.
- To comply with the guidance offered by the Government for school food and nutrition with the objective of promoting good health and good eating habits among our children.

OUR ETHOS

As a charity we seek to benefit society through the pursuit of our aims. Our fees are kept affordable, so the financial position of the parents does not determine access to childcare. Emmer Green After School Club is committed to safeguarding and the welfare of children in their care and the Trustees make sure that the staff understands and shares these principles.

During this reporting period we have continued to promote the wellbeing of our children through organising a diverse range of activities including sports, dance and crafts. We ensure that parents are informed of the daily activities the children have carried out when they collect their children and by termly newsletters.

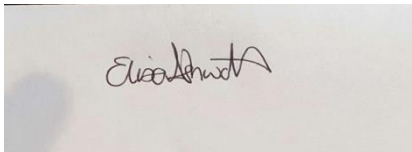
OUR FUTURE PLANS AND ACTIVITIES

The Emmer Green After School Club aims to improve the quality of its activities by adding more workshops and other cultural and skills activities that have proven popular amongst the children and parents.

However, as the after effects of the Coronavirus pandemic remain within society, this has meant that these planned improvements have been curtailed somewhat but the staff and children have coped well in new and challenging circumstances. Whilst the club has returned to 'normal times', our plans to expand the breadth of activities we offer will more ramp up in 2023/24.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a committee of parents some of whom are also Trustees. All Trustees give their time freely and receive no remuneration for their contribution to the management of the charity.

A rectangular box containing a handwritten signature in black ink. The signature appears to be 'Elisa Ashworth' written in a cursive style.

Elisa Ashworth, Chair of Trustees

12 January 2023

EMMER GREEN AFTER SCHOOL CLUB FINANCIAL REVIEW

YEAR ENDED 31ST MARCH 2022

Emmer Green After School Club (EGASC) is a Charity that provides the necessary facilities for the daily care, recreation and education of children during out of school hours including advancing the professional education and training of the staff members.

EGASC Trustees continue to regularly assess the financial position of the charity. In support and furtherance of the charity objectives, EGASC has continued to provide high staff ratios including a Cook. The Club cares for up to 35 children on peak days and in this period was open on approx. 190 days delivering sessions to an average of 24 children per session (this figure fluctuates daily with Friday being the quietest day, the maximum number on any day is capped at 35).

Staff costs decreased in this period for 4 reasons: i) one member of staff is no longer on paid maternity leave; ii) temporary promotions of existing staff to provide maternity cover in Senior positions ceased. Despite the COVID pandemic restrictions were lifted, the extended staff shift durations were retained, to cater for COVID related cleaning & set up requirements, mandated nationally by HMG and locally by the hall owner Reading Borough Council (RBC). Wages for staff members were increased in the year to meet the National Living Wage requirements set out by HMG.

Club reserves as a result have reduced to under the £25k objective level set by the club Committee. Session costs were increased from £12.50 a session, to £14.00 per session but will need to be reviewed after the conclusion of the 2022-2023 school year, to cover the increase in wages and inflationary pressures in the cost of food and insurances.

The Club continued to support expenditure on activities and equipment to provide an enjoyable and interesting environment for the children in its care and these activities were planned and budgeted within the available resources. Provision of activities by external providers was not available from the likes of Master Builders lego and CSD Fitness due to COVID restrictions and increased staff costs.

Reading Borough Council (RBC) increase in hall hire fees has been incurred, the overall spend on hall hire fees remains stable. With the COVID bubble protocols ceasing to exist, the club did not need to continue hiring the additional space from RBC to allow the club to operate within the confines of COVID protocols.

The club has continued to engage with external providers for invoicing services, some bookkeeping support and sign off of last year's accounts by an independent Qualified Accountant (licensed under the AAT, The Association of Accounting Technicians).

The Club purchased a new shed and supporting concrete base this year to replace the old one which had stopped being suitable to house club equipment.

The club continues to enjoy good cashflow thanks to early invoicing, timely reminders and implementation of late payment fees.

Summary of revenue and expenditure:

Incoming Resources increased to £53,041 for the financial year (2021: £48,979; 2020: £67,276, 2019: £81,158, 2018: £56,234, 2017: £67,756, 2016: £58,836, 2015: £55,770). This increase was expected but reduced on prior years as there is less numbers per session.

Expenditure reduced to £57,398 (2021: £62,772; 2020: £61,996, 2019: £60,327, 2018: £66,811, 2017: £66,525, 2016: £54,352, 2015: £48,469) but needs to be monitored due to external inflationary pressures on the cost of food & kitchen supplies.

This year expenditure was more than incoming resources so the Clubs cash balance decreased by £4,357 to £26,484 (2021: £30,693; 2020: £44,486, 2019: £39,206, 2018: £13,265, 2017: £23,842, 2016: £19,854, 2015: £19,854, 2014: £15,370). The reduction is stemmed from last year but remains due to ongoing coronavirus procedural requirements. Currently the club reserves, planned session numbers and current fee structure are considered to be sufficient to support the future work of the Club.

The Club pensions automatic enrolment renewal date was January 2022. Eligible staff have been auto-enrolled, and may opt out if they wish. Staff who don't fulfil the criteria were also asked if they wanted to join the Clubs NEST pension scheme. Currently the Club only contribute to eligible staff members as mandated, there is no policy in place for employer contributions to staff who are not eligible.

No deposits for new joiners have been retained and any outstanding deposits have all been returned.

Future financial considerations:

The club will need to monitor the external inflationary pressures on the cost of food & kitchen supplies for the next financial year.

In the event that the club reserves will continue to reduce further after the 2022-23 financial year, for the 2023-24 year, the club may need to consider an increase in attendee numbers.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMMER GREEN AFTER SCHOOL CLUB

I report on the accounts of the charity for the year ended 31st March 2022.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for the year ended 31st March 2022 under Section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to examine the accounts under Section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.


BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and I do not express an opinion as to whether the accounts show a true and fair view.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 130 of the 2011 Act and to prepare accounts which accord with the accounting requirements of the 2011 Act have not been met or to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Although there are no material concerns, my recommendation would be to ensure a consistent approach, in line with documented policies, in relation to authorisation of time sheets. There are several occasions where there was no primary and/or second authorisation signature. Both signatures should be clearly marked and dated and there should be a document detailing who has authorisation capacity.

Signed: C. 

Name Christina Gouveia Date: 4 December 2022

Title Association of Accounting Technicians

Address: Office 10 Chiltern Court, 37 St Peters

Avenue,
Caversham Heights

Reading
RG4 7DH

Emmer Green After School Club
End-of-year Financial Report
2021-22

Receipts and payments 2021-22

Receipts

| | |
|----------------|----------------------|
| Revenue | 53,041 |
| Refunds | (0) |
| Total receipts | <u><u>53,041</u></u> |

Payments

| | |
|---------------------------------|----------------------|
| Gross wages and Employers NIC | 42,764 |
| Food & kitchen supplies | 4,191 |
| Hall rental | 3,751 |
| Crafts, games and activities | 1,299 |
| Accountants | 3,283 |
| Other | 691 |
| Office supplies | 70 |
| Mobile phone, text services etc | 695 |
| Insurance | 392 |
| Professional services | 147 |
| Training (Staff) | 45 |
| Gifts | 70 |
| Total payments | <u><u>57,398</u></u> |

Net cashflow 2021-22 **(4,357)**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH
2022**

Summary of receipts and payments in comparison to previous years

| Receipts | 2021-22 | 2020-21 |
|------------------------------|--------------------|---------------------|
| Revenue | 52,206 | 26,658 |
| Govt Grant Income | 835 | 22,559 |
| Refunds | | (238) |
| Total receipts | <u>53,041</u> | <u>48,979</u> |
| Payments | | |
| Staff costs | 42,764 | 50,794 |
| Food & kitchen supplies | 4,191 | 2,311 |
| Hall rental | 3,751 | 3,955 |
| Crafts, games and activities | 1,299 | 1,249 |
| Accountants | 3,283 | 2,530 |
| Other | 691 | 180 |
| Office supplies | 70 | 233 |
| Mobile phone, text services | 694 | 543 |
| Insurance | 392 | 363 |
| Professional services | 147 | 147 |
| Training | 45 | 0 |
| Gifts | 70 | 467 |
| Total payments | <u>57,398</u> | <u>62,772</u> |
| Net cashflow | (4,357) | (13,793) |

Statement of assets and liabilities 2020-22

| Cash assets | 31/03/2022 | 31/03/2021 | 3/31/2020 |
|------------------------------|------------------|------------------|------------------|
| Co-operative current account | 26,484.02 | 30,693.10 | 44,485.70 |
| | 26,484.02 | 30,693.10 | 34,485.70 |
| Liabilities | | | |
| Holiday pay (notes 1+2) | 2,786 | 2,836 | |
| Parentmail (note 3) | 0 | (148) | |
| Rounding Error (note 4) | 0 | (50) | |
| | 2,786 | 2,638 | |

Notes on preparation of accounts

Basis of accounting

Receipts and Payments model followed in line with Charity Commission guidelines for charities with less than £250,000 annual income.

This method will better fit the way records are kept, and allow for more accurate year-to-year comparisons.

Notes

- (1) In accordance with the employee's terms & conditions, holiday pay will be paid in August 2022 when the Club is closed, and holiday is taken. Holiday pay accrued in the 2021-22 Financial Year is shown as a liability (£2,786).
- (2) In accordance with the employee's terms & conditions, holiday pay will be paid in August 2021 when the Club is closed, and holiday is taken. Holiday pay accrued in the 2020-21 Financial Year is shown as a liability (£2886 + £583 maternity annual leave – £633 Holiday Overpayment offset).
- (3) Parentmail refund, accrued in 18/19 accounts, was never received therefore has been deducted from 20/21 accruals.
- (4) Rounding errors from 17/18 accounts has also been removed from 20/21 accruals.

EMMER GREEN AFTER SCHOOL CLUB
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

EMMER GREEN AFTER SCHOOL CLUB

NOTE TO THE ACCOUNTS

| | 2022 | 2021 | 2020 |
|---------------------|---------------|---------------|---------------|
| 1. RESERVES | | | |
| 1st April | 28,055 | 41,848 | 36,568 |
| Net Change in Funds | (4,357) | (13,793) | 5,280 |
| 31st March | 23,698 | 28,055 | 41,848 |

EMMER GREEN AFTER SCHOOL CLUB

BALANCE SHEET

31st March 2022

| | Note | 2022 | 2021 | 2020 |
|----------------------------|------|---------------|---------------|---------------|
| CURRENT ASSETS | | | | |
| Cash | | 26,484 | 30,693 | 44,486 |
| CURRENT LIABILITIES | | | | |
| Creditors | 1 | 2,786 | 2,638 | 2,939 |
| NET ASSETS | | 23,698 | 28,055 | 41,547 |
| RESERVES | | | | |
| Accumulated | 2 | 23,698 | 28,055 | 41,547 |
| | | 23,698 | 28,055 | 41,457 |

Notes

1. Holiday pay & maternity pay owed for calendar period ending March 2022 & rounding errors (@£2,786)
2. Reserves in Co-op account

EMMER GREEN AFTER SCHOOL CLUB

England & Wales - Charity number 1076162

Accounts

ANNUAL REPORT

EMMER GREEN AFTER SCHOOL CLUB

FOR THE YEAR ENDED 31st MARCH 2021

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1. TRUSTEE REVIEW
2. FINANCIAL REVIEW
3. INDEPENDENT EXAMINER REPORT
4. FINANCIAL REPORT

2021 Annual Report of the Trustees' of the Emmer Green After School Club

The Trustees of the Emmer Green After School Club charity present their annual report and accounts for the year ending 31st March 2021 and confirm that they comply with the requirements of the Charities Act 1993, as amended by the Charities Act 2011, the trust deed and the Charities SORP 2005.

OUR AIMS

The Emmer Green After School Club is based at the Emmer Green Youth and Community Centre, located adjacent to Emmer Green Primary School, Grove Road, Emmer Green, Reading, RG4 8LN. We are an independent facility managed by a committee of parents running the club as a charity. The charity was set up to provide the necessary facilities for the daily care, recreation and education of primary school's children during out of school hours during term time.

We aim, through the provision of after school care, to help Emmer Green's parents balance work and family commitments whilst caring for their children and offering a forum to learn, socialise, share experiences and develop interests.

Our provision of services is aimed to both boys and girls between the ages of 4 and 11 attending Emmer Green Primary School.

OUR OBJECTIVES

Our activities and planning are in agreement with the Charity Commission guidance on public benefit.

It has been the core of our objectives:

- To extend the possibility of after school childcare to more parents and pupils by increasing the number of places available at the Club.
- To extend the range and improve the quality of the activities offered at the club.
- To comply with the guidance offered by the Government for school food and nutrition with the objective of promoting good health and good eating habits among our children.

OUR ETHOS

As a charity we seek to benefit society through the pursuit of our aims. Our fees are kept affordable, so the financial position of the parents does not determine access to childcare. Emmer Green After School Club is committed to safeguarding and the welfare of children in their care and the Trustees make sure that the staff understands and shares these principles.

During this reporting period we have continued to promote the wellbeing of our children through organising a diverse range of activities including sports, dance and crafts. We ensure that parents are informed of the daily activities the children have carried out when they collect their children and by termly newsletters.

OUR FUTURE PLANS AND ACTIVITIES

The Emmer Green After School Club aims to improve the quality of its activities by adding more workshops and other cultural and skills activities that have proven popular amongst the children and parents.

However, the Coronavirus pandemic has meant that these planned improvements have been curtailed somewhat but the staff and children have coped well in new and challenging circumstances. Once we return to more normal times, our plans to expand the breadth of activities we offer will ramp up.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a committee of parents some of whom are also Trustees. All Trustees give their time freely and receive no remuneration for their contribution to the management of the charity.

Carys Green, Chair of Trustees

29 December 2021

EMMER GREEN AFTER SCHOOL CLUB FINANCIAL REVIEW

YEAR ENDED 31ST MARCH 2021

Emmer Green After School Club (EGASC) is a Charity that provides the necessary facilities for the daily care, recreation and education of children during out of school hours including advancing the professional education and training of the staff members.

EGASC Trustees continue to regularly assess the financial position of the charity. In support and furtherance of the charity objectives, EGASC has continued to provide high staff ratios including a Cook. The Club cares for up to 35 children on peak days and in this period was open on approx. 180 days delivering sessions to an average of 31 children per session (this figure fluctuates daily with Friday being the quietest day, the maximum number on any day is capped at 35).

Staff costs increased in this period for 4 reasons: i) one member of staff is on paid maternity leave; ii) temporary promotions of existing staff to provide maternity cover in Senior positions. iii) The club committee agreeing to 'top up' staff wages during the COVID-19 enforced shutdowns of the club. The top-up being the difference between the staff wages and amounts claimable by the club under the UK Governments (HMG) Coronavirus Job Retention Scheme (CJRS). iv) Staff having to work more hours per session to cater for COVID related cleaning & set up requirements, mandated nationally by HMG and locally by the hall owner Reading Borough Council (RBC)

Club reserves as a result have reduced but remain in excess of the £25k objective level set by the club Committee. Session costs have remained stable at £12.50 a session but will need to be reviewed prior to the 2021-2022 school year.

The Club continued to support expenditure on activities and equipment to provide an enjoyable and interesting environment for the children in its care and these activities were planned and budgeted within the available resources. Provision of activities by external providers was not available from the likes of Master Builders lego and CSD Fitness due to COVID restrictions and increased staff costs.

Reading Borough Council (RBC) notified hall users of an increase in hall hire fees. Whilst there is an overall drop in hall hire fees for the year, this is due to the COVID shutdown, as COVID bubble protocols meant the club has to hire additional space from RBC to allow the club to operate within the confines of COVID protocols. There remains a risk that a more substantial increase is pending in future years so this will continue to be monitored, the Clubs reserves and a fee review could help offset the impact of any future significant fee hike in the future.

The club has continued to engage with external providers for invoicing services, some bookkeeping support and sign off of last years accounts by an independent Qualified Accountant (licensed under the AAT, The Association of Accounting Technicians)

The Club continues to enjoy good cashflow thanks to early invoicing, timely reminders and implementation of late payment fees.

Summary of revenue and expenditure:

Incoming Resources decreased to £48,979 for the financial year (2020: £67,276, 2019: £81,158, 2018: £56,234, 2017: £67,756, 2016: £58,836, 2015: £55,770). This decrease was expected and is in line with previous years where the fee was lower.

Expenditure increased slightly to £62,772 (2020: £61,996, 2019: £60,327, 2018: £66,811, 2017: £66,525, 2016: £54,352, 2015: £48,469).

This year expenditure was more than incoming resources so the Clubs cash balance decreased by £13,793 to £30,693 (2020: £44,486, 2019: £39,206, 2018: £13,265, 2017: £23,842, 2016: £19,854, 2015: £19,854, 2014: £15,370). This has reduced from increases of previous years due to the coronavirus impacting the club during its periods of opening and shutdown. Currently the club reserves, planned session numbers and current fee structure are considered to be sufficient to support the future work of the Club.

The Club pensions automatic enrolment renewal date was January 2021. Eligible staff have been auto-enrolled, and may opt out if they wish. Staff who don't fulfil the criteria were also asked if they wanted to join the Clubs NEST pension scheme. Currently the Club only contribute to eligible staff members as mandated, there is no policy in place for employer contributions to staff who are not eligible.

During the previous year, the Management Committee made a decision to stop retaining deposits after the first fees were paid by new joiners. All deposits that had been held were used to offset fees for the relevant children and Club accounts no longer include any retained deposit money. One duplicate payment was returned as a refund.

Future financial considerations:

Hall hire fees, staff wages and the National Living Wage, fee reduction and COVID-19 considerations shall continue to move the Club towards a more equitable balance of £25k funds rather than the surplus currently operating.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMMER GREEN AFTER SCHOOL CLUB

I report on the accounts of the charity for the year ended 31st March 2021.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for the year ended 31st March 2021 under Section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to examine the accounts under Section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.

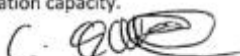
BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and I do not express an opinion as to whether the accounts show a true and fair view.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 130 of the 2011 Act and to prepare accounts which accord with the accounting requirements of the 2011 Act have not been met or to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Although there are no material concerns, my recommendation would be to ensure a consistent approach, in line with documented policies, in relation to authorisation of time sheets. There are several occasions where there was no primary and/or second authorisation signature. Both signatures should be clearly marked and dated and there should be a document detailing who has authorisation capacity.

Signed: 

Name Christina Gouveia Date: 29 November 2021

Title Association of Accounting Technicians

Address: Office 8 Chitern Court
37 St Peters Avenue
Caversham Heights
RG4 7DH

Emmer Green After School Club
End-of-year Financial Report
2020-21

Receipts and payments 2020-21

Receipts

| | |
|----------------|----------------------|
| Revenue | 49,217 |
| Refunds | (238) |
| Total receipts | <u><u>48,979</u></u> |

Payments

| | |
|---------------------------------|----------------------|
| Gross wages and Employers NIC | 50,794 |
| Food & kitchen supplies | 2,311 |
| Hall rental | 3,955 |
| Crafts, games and activities | 1,249 |
| Accountants | 2,530 |
| Other | 180 |
| Office supplies | 233 |
| Mobile phone, text services etc | 543 |
| Insurance | 363 |
| Professional services | 147 |
| Training (Staff) | 0 |
| Gifts | 467 |
| Total payments | <u><u>62,772</u></u> |

Net cashflow 2020-21

(13,793)

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH
2021**

Summary of receipts and payments in comparison to previous years

| Receipts | 2020-21 | 2019-20 |
|------------------------------|---------------------|----------------|
| Revenue | 26,658 | 67,276 |
| Govt Grant Income | 22,559 | |
| Refunds | (238) | 0 |
| Total receipts | <u>48,979</u> | <u>67,276</u> |
| Payments | | |
| Staff costs | 50,794 | 42,348 |
| Food & kitchen supplies | 2,311 | 5,662 |
| Hall rental | 3,955 | 5,309 |
| Crafts, games and activities | 1,249 | 2,738 |
| Accountants | 2,530 | 2,310 |
| Other | 180 | 1,550 |
| Office supplies | 233 | 802 |
| Mobile phone, text services | 543 | 654 |
| Insurance | 363 | 348 |
| Professional services | 147 | 50 |
| Training | 0 | 224 |
| Gifts | 467 | |
| Total payments | <u>62,772</u> | <u>61,996</u> |
| Net cashflow | (13,793) | 5,280 |

Statement of assets and liabilities 2020-21

| Cash assets | 31/03/2021 | 31/03/2020 | 3/31/2019 |
|------------------------------|------------------|------------------|------------------|
| Co-operative current account | 30,693.10 | 44,485.70 | 39,205.87 |
| | <u>30,693.10</u> | <u>44,485.70</u> | <u>39,205.87</u> |
| Liabilities | | | |
| Holiday pay (notes 1+2) | 2,836 | 2,822 | |
| Parentmail (note 3) | (148) | | |
| Rounding Error (note 4) | (50) | | |
| | <u>2,638</u> | <u>3,257</u> | |

Notes on preparation of accounts

Basis of accounting

Receipts and Payments model followed in line with Charity Commission guidelines for charities with less than £250,000 annual income.

This method will better fit the way records are kept, and allow for more accurate year-to-year comparisons.

Notes

- (1) In accordance with the employee's terms & conditions, holiday pay will be paid in August 2021 when the Club is closed, and holiday is taken. Holiday pay accrued in the 2020-21 Financial Year is shown as a liability (£2886 + £583 maternity annual leave – £633 Holiday Overpayment offset).
- (2) In accordance with the employee's terms & conditions, holiday pay will be paid in August 2020 when the Club is closed, and holiday is taken. Holiday pay accrued in the 2019-20 Financial Year is shown as a liability (£2822 + £435 maternity annual leave).
- (3) Parentmail refund, accrued in 18/19 accounts, was never received therefore has been deducted from 20/21 accruals.
- (4) Rounding errors from 17/18 accounts has also been removed from 20/21 accruals.

EMMER GREEN AFTER SCHOOL CLUB
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

EMMER GREEN AFTER SCHOOL CLUB

NOTE TO THE ACCOUNTS

| | 2021 | 2020 | 2019 |
|---------------------|---------------|---------------|---------------|
| 1. RESERVES | | | |
| 1st April | 41,848 | 36,568 | 10,627 |
| Net Change in Funds | (13,793) | 5,280 | 25,941 |
| 31st March | 28,055 | 41,848 | 36,568 |

EMMER GREEN AFTER SCHOOL CLUB

BALANCE SHEET

31st March 2021

| | Note | 2021 | 2020 | 2019 |
|----------------------------|------|---------------|---------------|---------------|
| CURRENT ASSETS | | | | |
| Cash | | 30,693 | 44,486 | 39,206 |
| CURRENT LIABILITIES | | | | |
| Creditors | 1 | 2,638 | 2,939 | 2,634 |
| NET ASSETS | | 28,055 | 41,547 | 36,568 |
| RESERVES | | | | |
| Accumulated | 2 | 28,055 | 41,547 | 36,568 |
| | | 28,055 | 41,547 | 36,568 |

Notes

1. Holiday pay & maternity pay owed for calendar period ending March 2021; rounding errors & previous accrual not realised (@£2,638)
2. Reserves in Co-op account