

ANNUAL REPORT

EMMER GREEN AFTER SCHOOL CLUB

FOR THE YEAR ENDED 31st MARCH 2021

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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: C. 

Name Christina Gouveia Date: 29 November 2021

Title Association of Accounting Technicians

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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	48,979

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	62,772
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Net cashflow 2020-21	(13,793)
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**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
	30,693.10	44,485.70	39,205.87
Liabilities			
Holiday pay (notes 1+2)	2,836	2,822	
Parentmail (note 3)	(148)		
Rounding Error (note 4)	(50)		
	2,638	3,257	

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	<u>28,055</u>	<u>41,848</u>	<u>36,568</u>

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