

ANNUAL REPORT

EMMER GREEN AFTER SCHOOL CLUB

FOR THE YEAR ENDED 31st MARCH 2022

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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.

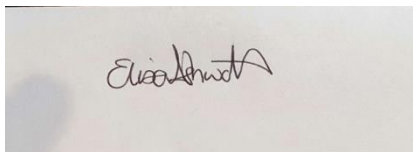
OUR FUTURE PLANS AND ACTIVITIES

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 dark ink. The signature appears to be 'Elisa Ashworth' written in a cursive, flowing 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. Gouveia

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>
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Net cashflow 2021-22	(4,357)
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**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	<u>23,698</u>	<u>28,055</u>	<u>41,848</u>

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