

ANNUAL REPORT

EMMER GREEN AFTER SCHOOL CLUB

FOR THE YEAR ENDED 31st MARCH 2023

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# 2023 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 2023 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.

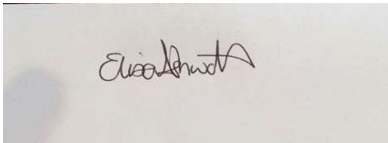
## OUR FUTURE PLANS AND ACTIVITIES

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 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 photograph of a handwritten signature in black ink on a light-colored surface. The signature is cursive and appears to read 'Elisa Ashworth'.

Elisa Ashworth, Chair of Trustees

08 October 2023

## **EMMER GREEN AFTER SCHOOL CLUB FINANCIAL REVIEW**

### **YEAR ENDED 31<sup>ST</sup> 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 31<sup>st</sup> March 2023.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for the year ended 31<sup>st</sup> 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	<b>64,647</b>

**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	<b>60,441</b>
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<b>Net cashflow 2022-23</b>	<b>4,206</b>
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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**Summary of receipts and payments in comparison to previous years**

<b>Receipts</b>	<b>2022-23</b>	<b>2021-22</b>	<b>2020-21</b>
Revenue	60,047	52,206	26,658
Govt Grant Income		835	22,559
Refunds			(238)
HMRC Rebate	4,600		
Total receipts	<u>64,647</u>	<u>53,041</u>	<u>48,979</u>
<b>Payments</b>			
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	<u>60,441</u>	<u>57,398</u>	<u>62,772</u>
Net cashflow	<b>4,206</b>	<b>(4,357)</b>	<b>(13,793)</b>

### 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
	<u>30,448.72</u>	<u>26,484.02</u>	<u>30,693.10</u>
<b>Liabilities</b>			
Holiday pay (notes 1+2+3)	2,545	2,786	2,836
Parentmail (note 4)		0	(148)
Rounding Error (note 3)		0	(50)
	<u>2,545</u>	<u>2,786</u>	<u>2,638</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 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 31<sup>ST</sup> MARCH 2023**

**EMMER GREEN AFTER SCHOOL CLUB**

**NOTE TO THE ACCOUNTS**

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

**EMMER GREEN AFTER SCHOOL CLUB**

**BALANCE SHEET**

**31<sup>st</sup> 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		<u>27,904</u>	<u>23,698</u>	<u>28,055</u>
RESERVES				
Accumulated	2	27,904	23,698	28,055
		<u>27,904</u>	<u>23,698</u>	<u>28,055</u>

Notes

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