

# ANNUAL REPORT

EMMER GREEN AFTER SCHOOL CLUB

FOR THE YEAR ENDED 31st MARCH 2024

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## 2024 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 2024 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.

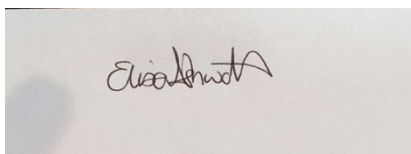
## OUR FUTURE PLANS AND ACTIVITIES

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

Elisa Ashworth, Chair of Trustees

22<sup>nd</sup> October 2024

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

### **YEAR ENDED 31<sup>ST</sup> 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 31<sup>st</sup> March 2024.

#### 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 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.

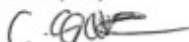
#### BASIS OF INDEPENDENT EXAMINER'S REPORT

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 Gouveia 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>
<b>Net cashflow (outflow) 2023-24</b>	<b>(7,762)</b>

# STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

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

<b>Receipts</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
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>
<b>Payments</b>			
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	<b>(7,762)</b>	<b>4,206</b>	<b>(4,357)</b>

### Statement of assets and liabilities 2022-24

	31/03/2024	31/03/2023	31/03/2022
<b>Cash assets</b>			
Co-operative current account	22,687	30,449	26,484
	<b>22,687</b>	<b>30,449</b>	<b>26,484</b>
<b>Liabilities</b>			
Holiday pay (1)	2,832	2,545	2,786
	<b>2,832</b>	<b>2,545</b>	<b>2,786</b>

### 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<sup>ST</sup> MARCH 2024**

**EMMER GREEN AFTER SCHOOL CLUB**

**NOTE TO THE ACCOUNTS**

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

(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<sup>st</sup> March 2024**

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

**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)