

ANNUAL REPORT

EMMER GREEN AFTER SCHOOL CLUB

FOR THE YEAR ENDED 31st MARCH 2025

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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.

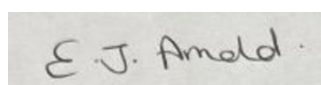
OUR FUTURE PLANS AND ACTIVITIES

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 dark ink. The signature appears to be '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.

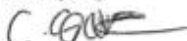
BASIS OF INDEPENDENT EXAMINER'S REPORT

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 Oliveira 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><u>64,125</u></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><u>(63,918)</u></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> |
| | | | |
| Liabilities | | | |
| Holiday pay (1) | 2,771 | 2,832 | 2,545 |
| | <u>2,771</u> | <u>2,832</u> | <u>2,545</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 | <u>22,090</u> | <u>19,855</u> | <u>27,904</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 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)