

THE BADGER CLUB

England & Wales · Charity number 1080717

Details

Status	Registered
Legal form	Charitable company
Company number	03902639
Registered	2000-05-15
Register	View on the Charity Commission register

Contact

Address	The Badger Club The Old School Burnside Close Ovingham Prudhoe NE42 6BS
Phone	01661833327
Email	ovinghambadgerclub@gmail.com

Activities

Objects: A)TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION AND EDUCATION OF CHILDREN DURING AND OUT OF SCHOOL HOURS AND SCHOOL HOLIDAYS.B)TO ADVANCE THE EDUCATION AND TRAINING OF THE PERSONS IN THE PROVISION OF SUCH CARE,EDUCATION AND RECREATIONAL FACILITIES.

Activities: To provide a fun, child centred, affordable out of school care for children living in the Ovingham area.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** PRUDHOE
- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£71,553	£73,276	-	-
2024-03-31	£69,658	£65,649	-	-
2023-03-31	£63,744	£61,539	-	-
2022-03-31	£63,018	£41,431	-	-
2021-03-31	£29,651	£46,555	-	-

Trustees

Name	Role	Appointed
Joseph Miller	Chair	2016-04-01
Isla Gail Atkins		2023-01-13
Jason Norman Bain		2022-03-22

Accounts

THE BADGER CLUB
FINANCIAL STATEMENTS
31 MARCH 2025

Charity Number 1080717



THE BADGER CLUB
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

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THE BADGER CLUB
MEMBERS OF THE BOARD
YEAR ENDED 31 MARCH 2025

Registered Charity name	The Badger Club
Charity number	1080717
Company registration number	3902639
Registered office	The Old School Burnside Close Ovingham Northumberland NE42 6BS
Trustees	Mr J N Bain Mr J E Miller Mrs I G Atkins
Independent Examiner	Curlew Accounting Ltd Eastburn South Park Hexham Northumberland NE46 1BS

THE BADGER CLUB

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, present the Financial Statements of the Charity for the year ended 31 March 2025.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 3 of the financial statements.

THE TRUSTEES

The Trustees who served the Charity during the period were as follows:

Mr J E Miller
Mr J N Bain
Mrs I G Atkins

The Trustees named above and on page 3 are Trustees for the purposes of charity law and Directors for the purpose of company law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

The organisation is a charitable company limited by guarantee, incorporated on 5 January 2000 and registered as a Charity on 15 May 2000. The charitable company's objects and regulations are regulated by the memorandum and articles of association.

Appointment of the Board of Trustees

The Board of Trustees is recruited by identifying skills needed and approaching people with relevant experience. Trustees are appointed by the Board of Trustees and serve continuously until such time as they step down.

Organisational Structure

The Badger Club has a management committee which meets every four to six weeks. The Trustees and members of staff attend these meetings. The committee discusses the situation of the club with specific reference to child numbers, activities, finances and any forthcoming events which need to be organized.

Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers or duties.

THE BADGER CLUB
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

The Badger Club objectives and principal activities are to provide fun, child-centered and affordable out-of-school care for children living in the Ovingham area. Whilst the natural catchment area is Ovingham CE First School and Ovingham Middle School, the club strives to provide places for all children in the area that require out-of-school care.

ACHIEVEMENTS AND PERFORMANCE

From The Charity successfully met the quality and standards of early years provision during an Ofsted inspection in July 2024.

The budgeting process has meant that, income from charges have covered expenditure despite continued significant inflationary pressures.

Bookings have held up throughout the period, and several sessions were full and had waiting lists. 63 – 69 children were registered during the reporting period, including four Early Years Foundation Stage (EYFS) children from the beginning of the new academic year. Each of the EYFS children was allocated a key worker.

Staff have completed training in behaviour management, safeguarding, manual handling, first aid, ASD knowledge, and Food safety.

The Charity implemented a new broadband/telephony supplier to improve service provision and reduce costs in advance of the analogue telephone system switch off.

During the reporting period the Charity continued to invest in equipment, including a new swing set, Wendy house, water troughs, dodge balls, and added financial investment in the ZEN room supplying fidget toys and LED lighting. We also purchased a variety of different craft activities.

The charity has continued to deliver activities around a range of topics and festivals, including, the human body, the solar system, pirates, all about me and healthy eating. A revised approach to snack time has included soup and curry tasting, pasta, cheese, meat and pretzel platters, yoghurt, and granola as well as the usual fruits and vegetables.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks which the Charity faces, as identified by the Trustees, and confirm that systems and procedures for managing these risks are monitored regularly.

RESERVES POLICY

The Trustees have established a reserves policy for the Charity to hold the equivalent of one academic term of expended resources. At this level, the Trustees believe they would be able to continue the current activities of the Charity in the event of a significant drop in income, or if there is a need to close the Club to do so in an orderly manner (by giving a term's notice). The Trustees have re-evaluated this policy in year have agreed it remains fit-for-purpose. The

THE BADGER CLUB
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2025

Charity will strive to achieve this by adding any surplus made to the reserves or making capital investments if the reserves are greater than the reserves policy investments if the reserves are greater than the reserves policy.

FUTURE PLANS

The pay review mechanism used last financial year will again be used for the pay award effective from 1st April 2025. The Charity will meet its third anniversary re-enrolment obligations under Pensions Auto Enrolment.

The Charity will continue to invest in new equipment and resources for the children as well as additional training for staff and committee members.

The Charity needs an adequately sized management committee, as well as volunteers to function as Charity Trustees and Company Directors to ensure compliance with charity and company law. The Committee typically meets for an hour once per academic term. There will be another recruitment drive to find committee volunteers: without which the Club will have to close.

Approved by order of the Board of Trustees on 9th December 2025:

Signed by order of the Trustees

Mr J N Bain
Director

THE BADGER CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BADGER CLUB

YEAR ENDED 31 MARCH 2025

Independent Examiner's report to the Trustees of The Badger Club ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- . accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- . the accounts do not accord with those records; or
- . the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- . the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Barron, FMAAT ICPA (Fellow)

Certified Practising Accountant



THE BADGER CLUB
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
YEAR ENDED 31 MARCH 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	3	-	-
Investment income	4	27	48
Incoming resources from charitable activities	5	71,526	69,610
TOTAL INCOMING RESOURCES		71,553	69,658
RESOURCES EXPENDED			
Charitable activities	6	73,276	65,649
Governance costs	5	-	-
TOTAL RESOURCES EXPENDED		73,276	65,649
NET (OUTGOING)/INCOMING RESOURCES		(1,723)	4,009
RECONCILIATION OF FUNDS			
Total funds brought forward	⌘	32,356	28,347
TOTAL FUNDS CARRIED FORWARD		30,633	32,356

All of the above amounts relate to continuing activities.

The notes on pages 10 to 14 form part of these financial statements.

THE BADGER CLUB

BALANCE SHEET

31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	7	-	-
CURRENT ASSETS			
Debtors	8	1,687	1,236
Cash at bank and in hand		28,946	31,120
		<u>30,633</u>	<u>32,356</u>
CREDITORS: Amounts falling due within one year		<u>-</u>	<u>-</u>
NET CURRENT ASSETS/(LIABILITIES)		30,633	32,356
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,633</u>	<u>32,356</u>
TOTAL NET ASSETS/(LIABILITIES)		<u>30,633</u>	<u>32,356</u>
FUNDS			
Unrestricted income funds	9	<u>30,633</u>	<u>32,356</u>
TOTAL FUNDS		<u>30,633</u>	<u>32,356</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The Members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 9th December 2025 and were signed on its behalf by:

Mr J N Bain
Director

The notes on pages 10 to 14 form part of these financial statements.

THE BADGER CLUB
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1. STATUTORY INFORMATION

The Badger Club is a Charity, registered in England and Wales. The Charity's registered number and registered office address can be found on the charity information page.

2. ACCOUNTING POLICIES

Basis of accounting

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Incoming resources

Donations are recognized where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognized on a receivable basis.

Income from charitable activities includes income recognized as earned (as the related goods or services are provided) under contract.

Resources expended

Liabilities are recognized as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Raising funds includes all expenditure incurred by the charity to raise funds for its' charitable purposes and includes costs of fundraising activities, events and non-charitable trading.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Governance costs

Governance costs include the cost of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £300 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures, fittings and equipment 25% straight line basis

3. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Appeals and donations	-	-	-
Fundraising	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>

4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Interest on cash deposits	27	27	48
	<u>27</u>	<u>27</u>	<u>48</u>
	<u>27</u>	<u>27</u>	<u>48</u>

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Out of school care – primary purpose trading	71,526	71,526	69,610
	<u>71,526</u>	<u>71,526</u>	<u>69,610</u>

6. RESOURCES EXPENDED

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Wages and salaries	54,786	54,786	50,616
Pension costs	567	567	223
Rent	4,035	4,035	5,145
Insurance	724	724	732
Licenses and fees	164	164	407
Training and DBS checks	200	200	575
Consumables and activities	9,521	9,521	4,214
Telephone and internet	709	709	1,253
Computer equipment and software	646	646	876
Accountancy fees	1,158	1,158	1,368
Professional fees	726	726	240
	<u>73,236</u>	<u>73,236</u>	<u>65,649</u>

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2024 and 31 March 2025	878
Depreciation	
As at 1 April 2024	878
Charge for the year	-
	<u>878</u>
As at 31 March 2025	
Net book value	
As at 31 March 2025	-
	<u>-</u>
As at 31 March 2024	-
	<u>-</u>

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025

8. DEBTORS

	2025	2024
	£	£
Trade debtors	1,687	1,236
Other debtors	-	-
	<u>1,687</u>	<u>1,236</u>

9. ANALYSIS OF FUNDS

	Balance at 1 April 2024	Net (outgoing) / incoming resources	Balance at 31 March 2025
	£	£	£
Unrestricted income fund	<u>32,356</u>	<u>(1,723)</u>	<u>30,633</u>

10. NET ASSETS BY FUNDS

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Tangible assets	-	-	-
Current assets	30,633	30,633	32,356
Creditors: Amounts falling due within one year	-	-	-
	<u>30,633</u>	<u>30,633</u>	<u>32,356</u>

11. STAFF COSTS, TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees were paid expenses during the year.

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Total staff costs were as follows:

	Year to 31 March 25	Year to 31 March 24
	£	£
Wages and salaries	54,786	50,616
	<u>54,786</u>	<u>50,616</u>

The average number of persons employed by the Charity (including Trustees), during the year was as follows:

<u>4</u>	<u>4</u>
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No employee received emoluments of more than £60,000 during the year (2024 – 0).

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

12. MEMBERS LIABILITY

The Charity is a private company limited by guarantee and consequently does not have share capital. Each of the Members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

13. RELATED PARTIES

The Charity is controlled by the Trustees who are all Directors of the Company.

14. TAXATION

The Company is a Registered Charity and is, therefore, exempt from taxation.

Accounts

THE BADGER CLUB
FINANCIAL STATEMENTS
31 MARCH 2024

Charity Number 1080717



THE BADGER CLUB
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

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THE BADGER CLUB
MEMBERS OF THE BOARD
YEAR ENDED 31 MARCH 2024

Registered Charity name	The Badger Club
Charity number	1080717
Company registration number	3902639
Registered office	The Old School Burnside Close Ovingham Northumberland NE42 6BS
Trustees	Mr J N Bain Mr J E Miller Mrs I G Atkins
Independent Examiner	Curlew Accounting Ltd Eastburn South Park Hexham Northumberland NE46 1BS

THE BADGER CLUB

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, present the Financial Statements of the Charity for the year ended 31 March 2024.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 3 of the financial statements.

THE TRUSTEES

The Trustees who served the Charity during the period were as follows:

Mrs L Thompson (resigned 1st December 2023)
Mr J E Miller
Mr J N Bain
Mrs I G Atkins

The Trustees named above and on page 3 are Trustees for the purposes of charity law and Directors for the purpose of company law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

The organisation is a charitable company limited by guarantee, incorporated on 5 January 2000 and registered as a Charity on 15 May 2000. The charitable company's objects and regulations are regulated by the memorandum and articles of association.

Appointment of the Board of Trustees

The Board of Trustees is recruited by identifying skills needed and approaching people with relevant experience. Trustees are appointed by the Board of Trustees and serve continuously until such time as they step down.

Organisational Structure

The Badger Club has a management committee which meets every four to six weeks. The Trustees and members of staff attend these meetings. The committee discusses the situation of the club with specific reference to child numbers, activities, finances and any forthcoming events which need to be organized.

Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers or duties.

THE BADGER CLUB

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

The Badger Club objectives and principal activities are to provide fun, child-centered and affordable out-of-school care for children living in the Ovingham area. Whilst the natural catchment area is Ovingham CE First School and Ovingham Middle School, the club strives to provide places for all children in the area that require out-of-school care.

ACHIEVEMENTS AND PERFORMANCE

From a financial perspective, the year to 31st March 2024 has been one of continued solid performance. The Charity's reserves are stable in line with the reserves policy. The budgeting process has meant that, income from charges have covered expenditure despite significant inflationary pressures. The Charity has met its statutory obligations under Pensions Auto Enrolment. The abrupt closure of the Charity's bank account early in academic year 2023/24 led to some operational difficulties: new banking arrangements were put in place quickly and continue to function well.

Bookings have held up throughout the period, and several sessions were full and had waiting lists. 64 children were registered during the reporting period, including three Early Years Foundation Stage (EYFS) children from the beginning of the new academic year. Each of the EYFS children was allocated a key worker. A buddy system was introduced.

Staff have completed training in loose play, play work, child development, positive behaviour, safeguarding, first aid and working with children with disabilities.

During the reporting period the Club continued to invest in equipment, including two Nintendo Switch consoles, indoor football and air hockey table games, gymnastics mats and crafts. A storage area was converted into a sensory space with suitable lighting, music, and sensory toys. The Club has continued to deliver activities around a range of topics and festivals, including dinosaurs, robots, transport, and robbery mystery. A revised approach to snack time has included soup and curry tasting and trying foods from different cultures.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks which the Charity faces, as identified by the Trustees, and confirm that systems and procedures for managing these risks are monitored regularly.

RESERVES POLICY

The Trustees have established a reserves policy for the Charity to hold the equivalent of one academic term of expended resources. At this level, the Trustees believe they would be able to continue the current activities of the Charity in the event of a significant drop in income, or if there is a need to close the Club to do so in an orderly manner (by giving on term's notice). The Trustees have re-evaluated this policy in year have agreed it remains fit-for-purpose. The Charity will strive to achieve this by adding any surplus made to the reserves or making capital investments if the reserves are greater than the reserves policy.

THE BADGER CLUB
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2024

FUTURE PLANS

The pay review mechanism used last financial year will again be utilised for the pay award effective from 1st April 2024.

The Charity will seek a new broadband/telephony supplier to improve service provision and reduce costs in advance of the analogue telephony switch off.

The Charity will continue to invest in new equipment and resources for the children as well as additional training for staff and committee members.

The Charity needs an adequately sized management committee, as well as volunteers to act as Charity Trustees and Company Directors to ensure compliance with charity and company law. There will be another recruitment drive to find committee volunteers: without which the Club will have to close.

Approved by order of the Board of Trustees on 20th December 2024:

Signed by order of the Trustees

Mr J N Bain
Director

THE BADGER CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BADGER CLUB

YEAR ENDED 31 MARCH 2024

Independent Examiner's report to the Trustees of The Badger Club ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- . accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- . the accounts do not accord with those records; or
- . the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- . the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Barron, FMAAT ICPA (Fellow)

Certified Practising Accountant



THE BADGER CLUB
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
YEAR ENDED 31 MARCH 2024

	Note	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	3	-	-
Investment income	4	48	15
Incoming resources from charitable activities	5	69,610	63,729
TOTAL INCOMING RESOURCES		69,658	63,744
RESOURCES EXPENDED			
Charitable activities	6	65,649	61,539
Governance costs	5	-	-
TOTAL RESOURCES EXPENDED		65,649	61,539
NET INCOMING/(OUTGOING) RESOURCES		4,009	2,205
RECONCILIATION OF FUNDS			
Total funds brought forward	⌘	28,347	26,142
TOTAL FUNDS CARRIED FORWARD		32,356	28,347

All of the above amounts relate to continuing activities.

The notes on pages 10 to 14 form part of these financial statements.

THE BADGER CLUB

BALANCE SHEET

31 MARCH 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	7	-	-
CURRENT ASSETS			
Debtors	8	1,236	2,599
Cash at bank and in hand		31,120	25,748
		<u>32,356</u>	<u>28,347</u>
CREDITORS: Amounts falling due within one year		<u>-</u>	<u>-</u>
NET CURRENT ASSETS/(LIABILITIES)		32,356	28,347
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>32,356</u>	<u>28,347</u>
TOTAL NET ASSETS/(LIABILITIES)		<u>32,356</u>	<u>28,347</u>
FUNDS			
Unrestricted income funds	9	<u>32,356</u>	<u>28,347</u>
TOTAL FUNDS		<u>32,356</u>	<u>28,347</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The Members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 20th December 2024 and were signed on its behalf by:

Mr J N Bain
Director

The notes on pages 10 to 14 form part of these financial statements.

THE BADGER CLUB
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1. STATUTORY INFORMATION

The Badger Club is a Charity, registered in England and Wales. The Charity's registered number and registered office address can be found on the charity information page.

2. ACCOUNTING POLICIES

Basis of accounting

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Incoming resources

Donations are recognized where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognized on a receivable basis.

Income from charitable activities includes income recognized as earned (as the related goods or services are provided) under contract.

Resources expended

Liabilities are recognized as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of fundraising activities, events and non-charitable trading.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £300 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures, fittings and equipment 25% straight line basis

3. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Appeals and donations	-	-	-
Fundraising	-	-	-
	-	-	-

4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Interest on cash deposits	48	48	15
	48	48	15

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Out of school care – primary purpose trading	69,610	69,610	63,729
Grant income	-	-	-
	<u>69,610</u>	<u>69,610</u>	<u>63,729</u>

6. RESOURCES EXPENDED

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	50,616	50,616	47,511
Pension costs	223	223	-
Rent	5,145	5,145	5,450
Insurance	732	732	677
Licenses and fees	407	407	390
Training and DBS checks	575	575	338
Consumables and activities	4,214	4,214	3,532
Telephone and internet	1,253	1,253	1,225
Printing, postage and stationery	-	-	255
Computer equipment and software	876	876	849
Accountancy fees	1,368	1,368	1,212
Professional fees	240	240	100
	<u>65,649</u>	<u>65,649</u>	<u>61,539</u>

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2023 and 31 March 2024	878
Depreciation	
As at 1 April 2023	878
Charge for the year	-
As at 31 March 2024	<u>878</u>
Net book value	
As at 31 March 2024	-
As at 31 March 2023	<u>-</u>

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024

8. DEBTORS

	2024	2023
	£	£
Trade debtors	1,236	2,599
Other debtors	-	-
	<u>1,236</u>	<u>2,599</u>

9. ANALYSIS OF FUNDS

	Balance at 1 April 2023	Net incoming / (outgoing) resources	Balance at 31 March 2024
	£	£	£
Unrestricted income fund	<u>28,347</u>	<u>4,009</u>	<u>32,356</u>

10. NET ASSETS BY FUNDS

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Tangible assets	-	-	-
Current assets	32,356	32,356	28,347
Creditors: Amounts falling due within one year	-	-	-
	<u>32,356</u>	<u>32,356</u>	<u>28,347</u>

11. STAFF COSTS, TRUSTEES' REMUNERATION AND BENEFITS

One of the Trustees, Mrs L Thompson, was paid a gross salary of £7,089 during the period when she was a Trustee (April to November 2023).

None of the Trustees were paid expenses during the year.

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Total staff costs were as follows:

	Year to 31 March 24	Year to 31 March 23
	£	£
Wages and salaries	50,616	47,511
	<u>50,616</u>	<u>47,511</u>

The average number of persons employed by the Charity (including Trustees), during the year was as follows:

<u>4</u>	<u>7</u>
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No employee received emoluments of more than £60,000 during the year (2023 – 0).

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

12. MEMBERS LIABILITY

The Charity is a private company limited by guarantee and consequently does not have share capital. Each of the Members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

13. RELATED PARTIES

The Charity is controlled by the Trustees who are all Directors of the Company.

14. TAXATION

The Company is a Registered Charity and is, therefore, exempt from taxation.

THE BADGER CLUB

England & Wales - Charity number 1080717

Accounts

THE BADGER CLUB
FINANCIAL STATEMENTS
31 MARCH 2023

Charity Number 1080717



THE BADGER CLUB
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

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THE BADGER CLUB
MEMBERS OF THE BOARD
YEAR ENDED 31 MARCH 2023

Registered Charity name	The Badger Club
Charity number	1080717
Company registration number	3902639
Registered office	The Old School Burnside Close Ovingham Northumberland NE42 6BS
Trustees	Mrs L Thompson Mr J E Miller Mr J N Bain Mrs I G Atkins
Independent Examiner	Curlew Accounting Ltd Eastburn South Park Hexham Northumberland NE46 1BS

THE BADGER CLUB

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, present the Financial Statements of the Charity for the year ended 31 March 2023.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 3 of the financial statements.

THE TRUSTEES

The Trustees who served the Charity during the period were as follows:

Mrs L Thompson
Mr J E Miller
Mr J N Bain
Mrs I G Atkins (appointed 13 January 2023)

The Trustees named above and on page 3 are Trustees for the purposes of charity law and Directors for the purpose of company law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

The organisation is a charitable company limited by guarantee, incorporated on 5 January 2000 and registered as a Charity on 15 May 2000. The charitable company's objects and regulations are regulated by the memorandum and articles of association.

Appointment of the Board of Trustees

The Board of Trustees is recruited by identifying skills needed and approaching people with relevant experience. Trustees are appointed by the Board of Trustees and serve continuously until such time as they step down.

Organisational Structure

The Badger Club has a management committee which meets every four to six weeks. The Trustees and members of staff attend these meetings. The committee discusses the situation of the club with specific reference to child numbers, activities, finances and any forthcoming events which need to be organized.

Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers or duties.

THE BADGER CLUB

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

The Badger Club objectives and principal activities are to provide fun, child-centered and affordable out-of-school care for children living in the Ovingham area. Whilst the natural catchment area is Ovingham CE First School and Ovingham Middle School, the club strives to provide places for all children in the area that require out-of-school care.

ACHIEVEMENTS AND PERFORMANCE

From a financial perspective, the year to 31st March 2023 has been one of solid performance. The Charity's reserves stabilised in line with the reserves policy. The pay review mechanism used last financial year will again be utilised for the pay award effective from 1st April 2023. During the reporting period one member of staff retired and two staff have increased their working hours. Staff have completed training in safeguarding, food safety, and manual handling. The new budgeting process has meant that income from charges have covered expenditure despite significant inflationary pressures. The review of its statutory obligations under Pensions Auto Enrolment was concluded.

Bookings have held up throughout the period, and several sessions were full and had waiting lists. 67 children were registered during the reporting period, including five Early Years Foundation Stage (EYFS) children from the beginning of the new academic year. Each of the EYFS children was allocated a key worker, given opportunities to cover many areas of learning, and each created a book to document their progress. A Badger Club Council was formed to give the children a voice in decision making, including the selection of snacks, activities and the purchase of new equipment.

During the reporting period the Club continued to invest in equipment, with a particular focus on improving the outside area with the addition of a mud kitchen and swing/slide set. Resources such as a paddling pool, water table and sprinkler were also purchased. The Club's crafts, sports and imaginative play resources were replenished. The Club has continued to deliver activities around a range of topics and festivals, including Ancient Egypt, rainforests and endangered animals, musicians, old Ovingham, and the World Cup.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks which the Charity faces, as identified by the Trustees, and confirm that systems and procedures for managing these risks are monitored regularly.

RESERVES POLICY

The Trustees have established a policy whereby unrestricted funds held by the Charity should be one academic term of resources expended which equates to approximately £20,000. At this level, the Trustees feel they would be able to continue the current activities of the Charity in the event of a significant drop in income, or if there is a need to close the Club, to do so in an orderly manner (by giving one term's notice).

The Trustees have considered this policy in the year and have agreed that this policy should remain. The Charity will strive to achieve this by adding any profits made to the reserves where possible and through fundraising, providing funds are not required for other items.

THE BADGER CLUB
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

FUTURE PLANS

To meet its statutory obligations under Pensions Auto Enrolment, the Charity expects to auto-enrol some employees into a pension scheme (and to offer access to this pension scheme to those employees who are not auto-enrolled) early in the next financial year. The Charity has agreed to provide an employer contribution over the statutory minimum.

The Charity does not expect to increase charges for the 2023/24 academic year.

The Charity will continue to invest in new equipment and resources for the children as well as additional training for staff and committee members.

The Charity needs an adequately sized management committee, as well as volunteers to act as Charity Trustees and Company Directors to ensure compliance with charity and company law. There will be another recruitment drive to find committee volunteers: without which the Club will have to close.

Approved by order of the Board of Trustees on 19th December 2023:

Signed by order of the Trustees

Mr J N Bain
Director

THE BADGER CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BADGER CLUB

YEAR ENDED 31 MARCH 2023

Independent Examiner's report to the Trustees of The Badger Club ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

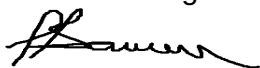
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- . accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- . the accounts do not accord with those records; or
- . the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- . the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Barron, FMAAT ICPA (Fellow)

Certified Practising Accountant



THE BADGER CLUB
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
YEAR ENDED 31 MARCH 2023

	Note	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	3	-	-
Investment income	4	15	1
Incoming resources from charitable activities	5	63,729	63,018
TOTAL INCOMING RESOURCES		63,744	63,019
RESOURCES EXPENDED			
Charitable activities	6	61,539	41,431
Governance costs	5	-	-
TOTAL RESOURCES EXPENDED		61,539	41,431
NET INCOMING/(OUTGOING) RESOURCES		2,205	21,588
RECONCILIATION OF FUNDS			
Total funds brought forward	⌘	26,142	4,554
TOTAL FUNDS CARRIED FORWARD		28,347	26,142

All of the above amounts relate to continuing activities.

The notes on pages 10 to 14 form part of these financial statements.

THE BADGER CLUB

BALANCE SHEET

31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	7	-	-
CURRENT ASSETS			
Debtors	8	2,599	3,044
Cash at bank and in hand		25,748	23,098
		<u>28,347</u>	<u>26,142</u>
CREDITORS: Amounts falling due within one year		-	-
		<u>-</u>	<u>-</u>
NET CURRENT ASSETS/(LIABILITIES)		28,347	26,142
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>28,347</u>	<u>26,142</u>
TOTAL NET ASSETS/(LIABILITIES)		<u>28,347</u>	<u>26,142</u>
FUNDS			
Unrestricted income funds	9	<u>28,347</u>	<u>26,142</u>
TOTAL FUNDS		<u>28,347</u>	<u>26,142</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The Members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 19th December 2023 and were signed on its behalf by:

Mr J N Bain
Director

The notes on pages 10 to 14 form part of these financial statements.

THE BADGER CLUB
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. STATUTORY INFORMATION

The Badger Club is a Charity, registered in England and Wales. The Charity's registered number and registered office address can be found on the charity information page.

2. ACCOUNTING POLICIES

Basis of accounting

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Incoming resources

Donations are recognized where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognized on a receivable basis.

Income from charitable activities includes income recognized as earned (as the related goods or services are provided) under contract.

Resources expended

Liabilities are recognized as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of fundraising activities, events and non-charitable trading.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £300 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures, fittings and equipment 25% straight line basis

3. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Appeals and donations	-	-	-
Fundraising	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>

4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Interest on cash deposits	15	15	1
	<u>15</u>	<u>15</u>	<u>1</u>
	<u>15</u>	<u>15</u>	<u>1</u>

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Out of school care – primary purpose trading	63,729	63,729	52,227
Grant income	-	-	10,791
	<u>63,729</u>	<u>63,729</u>	<u>63,018</u>

6. RESOURCES EXPENDED

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	47,511	47,511	29,580
Rent	5,450	5,450	2,625
Insurance	677	677	637
Licenses and fees	390	390	373
Training	338	338	549
Consumables and activities	3,532	3,532	3,418
Telephone and internet	1,225	1,225	1,362
Printing, postage and stationery	255	255	773
Computer software and maintenance	849	849	1,100
Accountancy fees	1,212	1,212	1,014
Professional fees	100	100	-
	<u>61,539</u>	<u>61,539</u>	<u>41,431</u>

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2022 and 31 March 2023	878
Depreciation	
As at 1 April 2022	878
Charge for the year	-
As at 31 March 2023	<u>878</u>
Net book value	
As at 31 March 2023	-
As at 31 March 2022	<u>-</u>

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023

8. DEBTORS

	2023	2022
	£	£
Trade debtors	2,599	3,044
Other debtors	-	-
	<u>2,599</u>	<u>3,044</u>

9. ANALYSIS OF FUNDS

	Balance at 1 April 2022	Net incoming / (outgoing) resources	Balance at 31 March 2023
	£	£	£
Unrestricted income fund	<u>26,142</u>	<u>2,205</u>	<u>28,347</u>

10. NET ASSETS BY FUNDS

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Tangible assets	-	-	-
Current assets	28,347	28,347	26,142
Creditors: Amounts falling due within one year	-	-	-
	<u>28,347</u>	<u>28,347</u>	<u>26,142</u>

11. STAFF COSTS, TRUSTEES' REMUNERATION AND BENEFITS

One of the Trustees, Mrs L Thompson, was paid a gross salary of £11,332 during the year.

None of the Trustees were paid expenses during the year.

.

Total staff costs were as follows:

	Year to 31 March 23	Year to 31 March 22
	£	£
Wages and salaries	47,511	29,580
	<u>47,511</u>	<u>29,580</u>

The average number of persons employed by the Charity (including Trustees), during the year was as follows:

<u>7</u>	<u>8</u>
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No employee received emoluments of more than £60,000 during the year (2022 – 0).

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

12. MEMBERS LIABILITY

The Charity is a private company limited by guarantee and consequently does not have share capital. Each of the Members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

13. RELATED PARTIES

The Charity is controlled by the Trustees who are all Directors of the Company.

14. TAXATION

The Company is a Registered Charity and is, therefore, exempt from taxation.

THE BADGER CLUB

England & Wales - Charity number 1080717

Accounts

THE BADGER CLUB
FINANCIAL STATEMENTS
31 MARCH 2022

Charity Number 1080717



THE BADGER CLUB
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

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THE BADGER CLUB
MEMBERS OF THE BOARD
YEAR ENDED 31 MARCH 2022

Registered Charity name	The Badger Club
Charity number	1080717
Company registration number	3902639
Registered office	The Old School Burnside Close Ovingham Northumberland NE42 6BS
Trustees	Mrs L Thompson Mr J E Miller Mr J Bain
Independent Examiner	Curlew Accounting Ltd Eastburn South Park Hexham Northumberland NE46 1BS

THE BADGER CLUB

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, present the Financial Statements of the Charity for the year ended 31 March 2022.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 3 of the financial statements.

THE TRUSTEES

The Trustees who served the Charity during the period were as follows:

Mrs E Blake (resigned 22 March 2022)

Mrs L Thompson

Mr J E Miller

Mr J Bain (appointed 22 March 2022)

The Trustees named above and on page 3 are Trustees for the purposes of charity law and Directors for the purpose of company law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

The organisation is a charitable company limited by guarantee, incorporated on 5 January 2000 and registered as a Charity on 15 May 2000. The charitable company's objects and regulations are regulated by the memorandum and articles of association.

Appointment of the Board of Trustees

The Board of Trustees is recruited by identifying skills needed and approaching people with relevant experience. Trustees are appointed by the Board of Trustees and serve continuously until such time they step down.

Organisational Structure

The Badger Club has a management committee which meets every four to six weeks. The Trustees and members of staff attend these meetings. The committee discusses the situation of the club with specific reference to child numbers, activities, finances and any forthcoming events which need to be organized.

Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers or duties.

THE BADGER CLUB

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

The Badger Club objectives and principal activities are to provide fun, child-centered and affordable out-of-school care for children living in the Ovingham area. Whilst the natural catchment area is Ovingham CE First School and Ovingham Middle School, the club strives to provide places for all children in the area that require out-of-school care.

ACHIEVEMENTS AND PERFORMANCE

From a financial perspective, the year to 31st March 2022 can be described as one of recovery. The Charity's reserves were depleted during the COVID-19 pandemic, and it was only in September 2021 when children returned to attending the Club, that income returned to anywhere near "normal". Some grants covering the reduction of income during the previous financial year arrived during this financial year ending March 2022 and hence have helped recover the reserves in the reporting period covered by this report.

In April 2021, COVID-19 risk assessments and consequential restrictions were still in place, with children separated into year group bubbles. Session attendance was not at capacity. Clearly this impeded the activities that could take place, but as the weather improved, the children made great use of the outdoor space at the Club.

September 2021 saw a relaxation in the COVID-19 restrictions, with the removal of year group bubbles. However, contingency plans continued to be in place to deal with any outbreaks impacting children or staff. Again, the children thrived in using both indoor and outdoor space in and around the Club.

At the end of this financial year several sessions were full and had waiting lists. There was a concerted effort to find new volunteers to join the Club management committee and to act as Trustees for the Charity.

During the reporting period three new staff were appointed. The Charity carried out a detailed review of staff pay and have agreed new hourly rate differentials for staff performing different roles. These will become effective from 1st April 2022. A mechanism and timescales have been agreed to formally review staff pay in the future, well in advance of the April implementation date.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks which the Charity faces, as identified by the Trustees, and confirm that systems and procedures for managing these risks are monitored regularly.

RESERVES POLICY

The Trustees have established a policy whereby unrestricted funds held by the Charity should be two months of resources expended which equates to £8,000. At this level the Trustees feel they would be able to continue the current activities of the Charity in the event of a significant drop in income, or if there is a need to close the Club.

THE BADGER CLUB
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2022

The Trustees have considered this policy in the year and have agreed that this policy should remain. The Club will strive to achieve this by adding any profits made to the reserves where possible and through fundraising, providing funds are not required for other items.

FUTURE PLANS

A new budgeting process will be put in place to further ensure that income from charges covers expenditure (both revenue and one-off) and to produce a surplus only to maintain the reserves at the level agreed by the Trustees. For the first time since September 2017, there will be a formal review of charges in advance of the new academic year in September 2022.

The Charity will review its statutory obligations under Pensions Auto Enrolment.

The Charity will invest in new equipment and resources for the children as well as additional training for staff and committee members.

The Charity needs an adequately sized management committee, as well as volunteers to act as Charity Trustees and Company Directors to ensure compliance with charity and company law. There will be another recruitment drive to find committee volunteers: without which the Club will have to close.

Approved by order of the Board of Trustees on 6th December 2022:

Signed by order of the Trustees

Mrs L Thompson
Director

THE BADGER CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BADGER CLUB

YEAR ENDED 31 MARCH 2022

Independent Examiner's report to the Trustees of The Badger Club ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- . accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- . the accounts do not accord with those records; or
- . the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- . the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



Paul Barron, FMAAT ICPA (Fellow)

Certified Practising Accountant



THE BADGER CLUB
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
YEAR ENDED 31 MARCH 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	3	-	-
Investment income	4	1	3
Incoming resources from charitable activities	5	63,018	29,648
TOTAL INCOMING RESOURCES		63,019	29,651
RESOURCES EXPENDED			
Charitable activities	6	41,431	46,555
Governance costs	5	-	-
TOTAL RESOURCES EXPENDED		41,431	46,555
NET INCOMING/(OUTGOING) RESOURCES		21,588	(16,904)
RECONCILIATION OF FUNDS			
Total funds brought forward		4,554	21,458
TOTAL FUNDS CARRIED FORWARD		26,142	4,554

All of the above amounts relate to continuing activities.

The notes on pages 10 to 14 form part of these financial statements.

THE BADGER CLUB

BALANCE SHEET

31 MARCH 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	7	-	-
CURRENT ASSETS			
Debtors	8	3,044	425
Cash at bank and in hand		23,098	4,129
		<u>26,142</u>	<u>4,554</u>
CREDITORS: Amounts falling due within one year		-	-
		<u>-</u>	<u>-</u>
NET CURRENT ASSETS/(LIABILITIES)		26,142	4,554
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>26,142</u>	<u>4,554</u>
TOTAL NET ASSETS/(LIABILITIES)		<u>26,142</u>	<u>4,554</u>
FUNDS			
Unrestricted income funds	9	26,142	4,554
TOTAL FUNDS		<u>26,142</u>	<u>4,554</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The Members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 6th December 2022 and were signed on its behalf by:

Mr J Bain
Director

The notes on pages 10 to 14 form part of these financial statements.

THE BADGER CLUB
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1. STATUTORY INFORMATION

The Badger Club is a Charity, registered in England and Wales. The Charity's registered number and registered office address can be found on the charity information page.

2. ACCOUNTING POLICIES

Basis of accounting

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Incoming resources

Donations are recognized where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognized on a receivable basis.

Income from charitable activities includes income recognized as earned (as the related goods or services are provided) under contract.

Resources expended

Liabilities are recognized as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of fundraising activities, events and non-charitable trading.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £300 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures, fittings and equipment 25% straight line basis

3. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Appeals and donations	-	-	-
Fundraising	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>

4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Interest on cash deposits	1	1	3
	<u>1</u>	<u>1</u>	<u>3</u>
	<u>1</u>	<u>1</u>	<u>3</u>

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Out of school care – primary purpose trading	52,227	52,227	16,197
Grant income	10,791	10,791	13,451
	<u>63,018</u>	<u>63,018</u>	<u>29,648</u>

6. RESOURCES EXPENDED

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Wages and salaries	29,580	29,580	39,798
Rent	2,625	2,625	-
Insurance	637	637	584
Licenses and fees	373	373	342
Training	549	549	-
Consumables and activities	3,418	3,418	2,359
Telephone and internet	1,362	1,362	1,195
Printing, postage and stationery	773	773	800
Computer software and maintenance	1,100	1,100	637
Accountancy fees	1,014	1,014	840
	<u>41,431</u>	<u>41,431</u>	<u>46,555</u>

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2021 and 31 March 2022	878
Depreciation	
As at 1 April 2021	878
Charge for the year	-
	<u>878</u>
As at 31 March 2022	
Net book value	
As at 31 March 2022	-
	<u>-</u>
As at 31 March 2021	-
	<u>-</u>

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022

8. DEBTORS

	2022	2021
	£	£
Trade debtors	3,044	425
Other debtors	-	-
	<u>3,044</u>	<u>425</u>

9. ANALYSIS OF FUNDS

	Balance at 1 April 2021	Net incoming / (outgoing) resources	Balance at 31 March 2022
	£	£	£
Unrestricted income fund	<u>4,554</u>	<u>21,588</u>	<u>26,142</u>

10. NET ASSETS BY FUNDS

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Tangible assets	-	-	-
Current assets	26,142	26,142	4,554
Creditors: Amounts falling due within one year	-	-	-
	<u>26,142</u>	<u>26,142</u>	<u>4,554</u>

11. STAFF COSTS, TRUSTEES' REMUNERATION AND BENEFITS

One of the Trustees, Mrs L Thompson, was paid a gross salary of £5,300 during the year.

None of the Trustees were paid expenses during the year

.

Total staff costs were as follows:

	Year to 31 March 22	Year to 31 March 21
	£	£
Wages and salaries	29,580	39,798
	<u>29,580</u>	<u>39,798</u>

The average number of persons employed by the Charity (including Trustees), during the year was as follows:

<u>8</u>	<u>5</u>
----------	----------

No employee received emoluments of more than £60,000 during the year (2021 – 0).

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

12. MEMBERS LIABILITY

The Charity is a private company limited by guarantee and consequently does not have share capital. Each of the Members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

13. RELATED PARTIES

The Charity is controlled by the Trustees who are all Directors of the Company.

14. TAXATION

The Company is a Registered Charity and is, therefore, exempt from taxation.

Accounts

THE BADGER CLUB
FINANCIAL STATEMENTS
31 MARCH 2021

Charity Number 1080717



THE BADGER CLUB
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

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THE BADGER CLUB
MEMBERS OF THE BOARD
YEAR ENDED 31 MARCH 2021

Registered Charity name	The Badger Club
Charity number	1080717
Company registration number	3902639
Registered office	The Old School Burnside Close Ovingham Northumberland NE42 6BS
Trustees	Mrs E Blake Mrs L Thompson Mr J E Miller
Independent Examiner	Curlew Accounting Ltd Eastburn South Park Hexham Northumberland NE46 1BS

THE BADGER CLUB

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, present the Financial Statements of the Charity for the year ended 31 March 2021.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 3 of the financial statements.

THE TRUSTEES

The Trustees who served the Charity during the period were as follows:

Mrs E Blake
Mrs L Thompson
Mr J E Miller

The Trustees named above and on page 3 are Trustees for the purposes of charity law and Directors for the purpose of company law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

The organisation is a charitable company limited by guarantee, incorporated on 5 January 2000 and registered as a Charity on 15 May 2000. The charitable company's objects and regulations are regulated by the memorandum and articles of association.

Appointment of the Board of Trustees

The Board of Trustees is recruited by identifying skills needed and approaching people with relevant experience. Trustees are appointed by the Board of Trustees and serve continuously until such time they step down.

Organisational Structure

The Badger Club has a management committee which meets every four to six weeks. The Trustees and members of staff attend these meetings. The committee discusses the situation of the club with specific reference to child numbers, activities, finances and any forthcoming events which need to be organized.

Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers or duties.

THE BADGER CLUB
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

The Badger Club objectives and principal activities are to provide fun, child-centered and affordable out-of-school care for children living in the Ovingham area. Whilst the natural catchment area is Ovingham CE First School and Ovingham Middle School, the club strives to provide places for all children in the area that require out-of-school care.

ACHIEVEMENTS AND PERFORMANCE

The financial year March 2020 to March 2021 has been a very challenging one for the Badger Club.

At the beginning of March 2020 the Club's finances were very healthy, with savings amounting to £6,006.09 and a current account standing at £6,969.82. We were set to hit all of our targets laid out in the previous financial year.

This was not the case, due to an outbreak of Coronavirus, which reached pandemic proportions in February 2020.

With this in mind, and following guidelines from the Department for the Environment and Public Health England, which called for the closure of schools and a national lockdown the following procedures were put in place.

- Vulnerable person advised to take early maternity leave.
- The club would not have to pay rent while the group were not occupying the premises.
- Payments would be made on a rolling contract.
- Badger Club to close with 5 members of staff on furlough at 80% of their flat wage plus 20% topped up by the Club.
- Accounts re-valuated at regulated intervals.

Badger Club re-opened in July to support the cause and accepted children of parent's who were key workers and for those children deemed most vulnerable.

In August all staff were re-furloughed.

The Club's savings was reduced to £5,754.35 and current account stood at £3,950.70 in September 2020 with the knowledge that a Government Grant of £5,000 would be available in January 2021.

This was rejected as the Furlough system had been broken, which had a detrimental effect on the finances of the Club with the current account standing at £4,913.18 and savings depleted to £9.07 in February 2021.

A hardship fund was put in place to help with the running of the Club which re-opened in March 2021.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks which the Charity faces, as identified by the Trustees, and confirm that systems and procedures for managing these risks are monitored regularly.

THE BADGER CLUB
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 MARCH 2021

RESERVES POLICY

The Trustees have established a policy whereby unrestricted funds held by the Charity should be two months of resources expended which equates to £8,000. At this level the Trustees feel they would be able to continue the current activities of the Charity in the event of a significant drop in income, or if there is a need to close the Club.

The Trustees have considered this policy in the year and have agreed that this policy should remain. The Club will strive to achieve this by adding any profits made to the reserves where possible and through fundraising, providing funds are not required for other items.

FUTURE PLANS

Having now had more than a year back in the primary setting, this has had a positive effect on the children and parents in the community using the club. This return to stability, increased opening hours and a fully accessible early years provision has had a positive effect on the club and will hopefully lead to increased numbers choosing to use the facility in the coming year.

Having introduced a revised fee structure to simplify the fee charging process in 2016/17, to reduce the administrative burden on staff and provide certainty both to parents and in terms of the uptake of places to inform the staffing requirements, the club decided to increase its fees by a modest sum in 2017/18. These revisions incorporated a flat rate morning/afternoon session fee, and an abolition of the cancellation policy (Parents now pay for each session booked in advance within the block, regardless of whether their child attends the session or cancels).

The committee was satisfied that these changes were fair but nevertheless invited and considered responses from parents, who were largely supportive of the changes. The fee changes are not likely to lead to any significant increase in profits for the club, however, the committee is resolved to keeping the fee changes under review for the next 12 months.

The club will look to return the reserve account balance to historic levels and maintain this.

The club will also continue to:

- promote the Club within the immediate locality, to attempt to maintain or increase the number of Children attending the Club, including exploring opportunities for digital marketing through a website and social media;
- promote the Club within the two local schools by attending as many events at the school as possible; fundraise and maintain the interest in The Badger Club within the local community.

Approved by order of the Board of Trustees on 1 September 2021:

Signed by order of the Trustees

Mrs L Thompson
Director

THE BADGER CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BADGER CLUB

YEAR ENDED 31 MARCH 2021

Independent Examiner's report to the Trustees of The Badger Club ('the Company')

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- . accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- . the accounts do not accord with those records; or
- . the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- . the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



Paul Barron, FMAAT ICPA (Fellow)

Certified Practising Accountant



THE BADGER CLUB
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
YEAR ENDED 31 MARCH 2021

	Note	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	3	-	-
Investment income	4	3	5
Incoming resources from charitable activities	5	29,648	61,834
TOTAL INCOMING RESOURCES		29,651	61,839
RESOURCES EXPENDED			
Charitable activities	6	46,555	47,616
Governance costs	5	-	-
TOTAL RESOURCES EXPENDED		46,555	47,616
NET (OUTGOING) / INCOMING RESOURCES		(16,904)	14,223
RECONCILIATION OF FUNDS			
Total funds brought forward		21,458	7,235
TOTAL FUNDS CARRIED FORWARD		4,554	21,458

All of the above amounts relate to continuing activities.

The notes on pages 10 to 14 form part of these financial statements.

THE BADGER CLUB

BALANCE SHEET

31 MARCH 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	7	-	-
CURRENT ASSETS			
Debtors	8	425	6,591
Cash at bank and in hand		4,129	14,867
		<u>4,554</u>	<u>21,458</u>
CREDITORS: Amounts falling due within one year		<u>-</u>	<u>-</u>
NET CURRENT ASSETS/(LIABILITIES)		4,554	21,458
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,554</u>	<u>21,458</u>
TOTAL NET ASSETS/(LIABILITIES)		<u>4,554</u>	<u>21,458</u>
FUNDS			
Unrestricted income funds	9	<u>4,554</u>	<u>21,458</u>
TOTAL FUNDS		<u>4,554</u>	<u>21,458</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The Members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 1 September 2021 and were signed on its behalf by:

Mrs E Blake
Director

The notes on pages 10 to 14 form part of these financial statements.

THE BADGER CLUB
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1. STATUTORY INFORMATION

The Badger Club is a Charity, registered in England and Wales. The Charity's registered number and registered office address can be found on the charity information page.

2. ACCOUNTING POLICIES

Basis of accounting

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Incoming resources

Donations are recognized where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognized on a receivable basis.

Income from charitable activities includes income recognized as earned (as the related goods or services are provided) under contract.

Resources expended

Liabilities are recognized as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of fundraising activities, events and non-charitable trading.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £300 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures, fittings and equipment 25% straight line basis

3. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Appeals and donations	-	-	-
Fundraising	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>

4. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Interest on cash deposits	3	3	5
	<u>3</u>	<u>3</u>	<u>5</u>
	<u>3</u>	<u>3</u>	<u>5</u>

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Out of school care – primary purpose trading and grants	29,648	29,648	61,834
	<u>29,648</u>	<u>29,648</u>	<u>61,834</u>

6. RESOURCES EXPENDED

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Wages and salaries	39,798	39,798	36,665
Rent	-	-	3,172
Insurance	584	584	583
Licenses and fees	342	342	204
Repairs and maintenance	-	-	456
Consumables and activities	2,359	2,359	2,616
Telephone and internet	1,195	1,195	1,219
Office and general administrative expenses	800	800	622
Computer software and maintenance	637	637	700
Accountancy fees	840	840	629
Penalty fees	-	-	750
	<u>46,555</u>	<u>46,555</u>	<u>47,616</u>

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost	
As at 1 April 2020 and 31 March 2021	878
Depreciation	
As at 1 April 2020	878
Charge for the year	-
	<u>878</u>
As at 31 March 2021	<u>878</u>
Net book value	
As at 31 March 2021	-
	<u>-</u>
As at 31 March 2020	<u>-</u>

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

8. DEBTORS

	2021	2020
	£	£
Trade debtors	425	6,591
Other debtors	-	-
	<u>425</u>	<u>6,591</u>

9. ANALYSIS OF FUNDS

	Balance at 1 April 2020	Net incoming / (outgoing) resources	Balance at 31 March 2021
	£	£	£
Unrestricted income fund	<u>21,458</u>	<u>(16,904)</u>	<u>4,554</u>

10. NET ASSETS BY FUNDS

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Tangible assets	-	-	-
Current assets	4,554	4,554	21,458
Creditors: Amounts falling due within one year	-	-	-
	<u>4,554</u>	<u>4,554</u>	<u>21,458</u>

11. STAFF COSTS, TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2021 and no Trustees' were paid expenses for the year ended 31 March 2021.

Total staff costs were as follows:

	Year to 31 March 21	Year to 31 March 20
	£	£
Wages and salaries	39,798	36,665
	<u>39,798</u>	<u>36,665</u>

The average number of persons employed by the Charity (including Trustees), during the year was as follows:

<u>5</u>	<u>5</u>
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No employee received emoluments of more than £60,000 during the year (2020 – 0).

THE BADGER CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

12. MEMBERS LIABILITY

The Charity is a private company limited by guarantee and consequently does not have share capital. Each of the Members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

13. RELATED PARTIES

The Charity is controlled by the Trustees who are all Directors of the Company.

14. TAXATION

The Company is a Registered Charity and is, therefore, exempt from taxation.