GREENFIELD CLUB

England & Wales · Charity number 1087674

Details

Status	Registered
Legal form	Charitable company
Company number	04181246
Registered	2001-07-24
Register	View on the Charity Commission register

Contact

Address	The Greenfield Club Greenfields Centre Park Avenue Winterbourne Bristol BS36 1NJ
Phone	01454777604
Email	thegreenfieldclub@yahoo.co.uk
Website	www.greenfieldclub.co.uk

Activities

Objects: 3.1 TO PROVIDE THE NECESSARY FACILITIES FOR THE CARE, RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS OR HOLIDAYS,3.2 TO ADVANCE THE EDUCATION AND TRAINING OF PERSONS IN THE PROVISION OF SUCH CARE, EDUCATION AND RECREATIONAL FACILITIES.

Activities: Morning, After School & Holiday Club

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People, People With Disabilities

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Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE SOUTH GLOUCESTERSHIRE
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£67,442	£65,632	-	-
2024-08-31	£57,598	£66,813	-	-
2023-08-31	£63,029	£69,007	-	-
2022-08-31	£65,130	£68,826	-	-
2021-08-31	£61,902	£59,805	-	-
2020-08-31	£70,863	£67,640	-	-

Trustees

Name	Role	Appointed
Claire Pearce Mrs		2022-01-01
Rachel Sheppard		2020-03-09
Sandra O'Connor		2022-01-01

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GREENFIELD CLUB

England & Wales - Charity number 1087674

Accounts

Greenfield Club

Company Limited by Guarantee Unaudited Financial Statements

31 AUGUST 2025

COMPANY REGISTRATION NUMBER: 04181246

CHARITY REGISTRATION NUMBER: 1087674

GREENFIELD CLUB
REGISTERED NUMBER: 04181246
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREENFIELD CLUB

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2025 which are set out on pages 2 to 11

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

_____

E Matthews
AAT / ACIE / BAFA / IAB / ICB

Accountability Business Services Ltd
Worting House
Worting Road
Basingstoke
Hampshire

Dated: 30th June 2026

GREENFIELD CLUB
REGISTERED NUMBER: 04181246
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025
STATEMENT OF FINANCIAL ACTIVITIES - CURRENT YEAR

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM				
Donations and Legacies		250	-	250
Charitable activities	2	67,192	-	67,192
Total		**67,442**	**-**	**67,442**
EXPENDITURE ON				
Raising Funds		-	-	-
Charitable Activities	3	65,632	-	65,632
Total		**65,632**	**-**	**65,632**
NET EXPENDITURE		**1,810**	**-**	**1,810**
Transfers between funds		-	-	-
Net movement in funds	9	**1,810**	**-**	**1,810**
RECONCILIATION OF FUNDS				
Total funds brought forward		16,762	-	16,762
TOTAL FUNDS CARRIED FORWARD	9	**18,572**	**-**	**18,572**

All of the above results are derived from continuing activities.

GREENFIELD CLUB
REGISTERED NUMBER: 04181246
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025
STATEMENT OF FINANCIAL ACTIVITIES - PRIOR YEAR

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM				
Donations and Legacies		423	-	423
Charitable activities	2	57,175	-	57,175
Total		**57,598**	**-**	**57,598**
EXPENDITURE ON				
Raising Funds		-	-	-
Charitable Activities	3	66,813	-	66,813
Total		**66,813**	**-**	**66,813**
NET INCOME/(EXPENDITURE)		**(9,215)**	**-**	**(9,215)**
Transfers between funds		-	-	-
Net movement in funds	9	**(9,215)**	**-**	**(9,215)**
RECONCILIATION OF FUNDS				
Total funds brought forward		25,977	-	25,977
TOTAL FUNDS CARRIED FORWARD	9	**16,762**	**-**	**16,762**

All of the above results are derived from continuing activities.

GREENFIELD CLUB
REGISTERED NUMBER: 04181246
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025
BALANCE SHEET

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Debtors	7	1,817	-	1,817	1,493
Cash at bank and in hand		19,834	-	19,834	19,834
		21,651	**-**	**21,651**	**21,327**
CREDITORS					
Amounts falling due within one year	8	(2,659)	-	(2,659)	(7,881)
NET CURRENT ASSETS		**18,992**	**-**	**18,992**	**13,446**
TOTAL ASSETS LESS CURRENT LIABILITIES		18,992	-	18,992	13,446
NET ASSETS		**18,992**	**-**	**18,992**	**13,446**
FUNDS OF THE CHARITY					
Unrestricted funds	9			21,809	19,999
Restricted funds				-	-
TOTAL FUNDS				**21,809**	**19,999**

These financial statements have been approved on 03/07/2026

Claire Pearce

Claire Pearce
For and on behalf of the Board of Trustees

Dated: 03/07/2026

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2025 which are set out on pages 2 to 11

Basis of preparation

These financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with FRS 102, the Charities Act 2011 and the requirements of the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities.

Greenfield Club is a body established by Trust, and is governed by its constitution. The charity is a public benefit entity as defined by FRS 102. The financial statements contain information about the charity as an individual body.

The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest £.

Going concern basis

The financial statements have been prepared on a going concern basis as the trustees have assessed the going concern position. The charity is able to settle outstanding invoices, bills and commitments as they fall due and the trustees have no reason to believe that there are any material uncertainties that would affect the ability of the nursery school to continue as a going concern for the foreseeable future.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Nursery fees are recognised within the academic period that they relate to.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from grants (including government grants) is recognised in the period in which the teaching is performed, as the service is delivered, using the performance model as per FRS102. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attached to them. Where the grant imposes performance-related conditions, it is recognised only when those conditions have been met. Where grants are received prior to satisfying the revenue recognition criteria, they are recognised as a liability.

When donors or grant-making entities specify that donations and grants are for particular restricted purposes, this income is included in incoming resources of restricted funds.

1. ACCOUNTING POLICIES (CONTINUED)

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. All expenditure is recognised inclusive of VAT, where VAT applies.

Expenditure on charitable activities includes those costs incurred by the charity in delivering its activities and includes both direct and allocated support costs.

Cash and cash equivalenets
Cash and cash equivalents include cash in hand and cash deposits with financial institutions that are readily convertible to known amounts of cash with insignificant risk of change in value.

Tangible fixed assets
Tangible assets are stated at cost less depreciation. Cost includes the original purchase price and costs directly attributable to bringing the asset to its working condition for intended use.

Depreciation is provided at the following annual rates in order to write off assets over its estimated useful life.

Plant & machinery	- 25.00%, 10.00% on cost
Computer equipment	- 33.33% on cost
Leasehold improvements	- 25.00% on cost

Upon disposal the difference between net proceeds and the carrying amount of the item sold is recognised within the statement of financial activities within charitable activities.

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Taxation
The charity is exempt from tax on its charitable activities.

Funds structure
Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.

Restricted funds are funds which have been given for particular purposes and projects.

Financial instruments
The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in non-putative ordinary shares. Debt instruments (other than those wholly repayable or receivable within on year), including loans and other accounts receivable and payable, are initially measured at present value of future cash flows and subsequently at amortised cost using the effective interest method.

2. INCOME FROM CHARITABLE ACTIVITIES

	2025 Unrestricted Funds £	2025 Restricted Funds £	Total Funds £
Grants received	250	-	250
Nursery fees	67,192	-	67,192
	67,442	**-**	**67,442**

	2024 Unrestricted Funds £	2024 Restricted Funds £	Total Funds £
Grants received	423	-	423
Nursery fees	57,175	-	57,175
	57,598	**-**	**57,598**

All government (or council) grant income received in the year have been spent during the year and there are no unfulfilled conditions or contingencies at the year end

3. CHARITABLE ACTIVITIES

	2025 Unrestricted Funds £	2025 Restricted Funds £	Total Funds £
Accountancy fees	405	-	405
Cleaning	270	-	270
Computer and Internet Expenses	320	-	320
Cost of Day Trips	302	-	302
Craft Supplies	308	-	308
Dues and Subscriptions	1,244	-	1,244
Employer pension contributions	59	-	59
Equipment including Toys	244	-	244
Insurances	-	-	-
Office/General Administrative Expenses	590	-	590
Payroll Expenses	51,511	-	51,511
Printing, Postage and Stationery	2		2
Rent and Rates	9,664	-	9,664
Repair and maintenance	30	-	30
Snacks and Drinks for Children	683	-	683
Staff Gifts	-	-	-
Staff Refreshments	-		-
Staff Training	-		-
Telephone	-	-	-
	65,632	**-**	**65,632**

3. CHARITABLE ACTIVITIES (CONTINUED)

	Unrestricted Funds	2024 Restricted Funds	Total Funds
	£	£	£
Accountancy fees	790	-	790
Cleaning	358	-	358
Computer and Internet Expenses	525	-	525
Cost of Day Trips	843	-	843
Craft Supplies	306	-	306
Dues and Subscriptions	1,145	-	1,145
Employer pension contributions	471	-	471
Equipment including Toys	1,159	-	1,159
Insurances	311	-	311
Office/General Administrative Expenses	78	-	78
Payroll Expenses	47,834	-	47,834
Printing, Postage and Stationery	176	-	176
Rent and Rates	10,615	-	10,615
Repair and maintenance	167	-	167
Snacks and Drinks for Children	1,200	-	1,200
Staff Gifts	90		90
Staff Refreshments	145		145
Staff Training	595		595
Telephone	5		5
	66,813	**-**	**66,813**

4. TRUSTEES' REMUNERATION AND BENEFITS

No trustee has received any further remuneration during the current period.

Trustees' expenses

No trustees (2024: 0) were reimbursed during the year

5. STAFF COSTS

	2025	2024
	£	£
Salaries	51,511	47,834
Employers Pension	59	471
Other employee benefits	-	-
	51,570	48,305

The average number of employees during the year was 9 (2024: 9)

Key Management Personnel of the charitable company comprise the trustees and thefollowing staff members - Sian Pumford and Elaine Teuton.
The total employee benefits of the key management personnel were £25,178 (2024: £24,841)

GREENFIELD CLUB
REGISTERED NUMBER: 04181246
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025
NOTES TO THE FINANCIAL STATEMENTS

6. TANGIBLE ASSETS

	Plant & Machinery	Computer Equipment	Leasehold Improvements	Total
	£	£	£	£
Additions	-	-	-	-
Disposals	-	-	-	-
				-
At 31 August 2025	-	-	-	-
DEPRECIATION				
Charge for year	-	-	-	-
At 31 August 2025	-	-	-	-
NET BOOK VALUE				
At 31 August 2025	-	-	-	-
At 31 August 2024	-	(0)	0	-

7. DEBTORS: AMOUNTS DUE FALLING WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	1,817	1,493
	1,817	1,493

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	667	50
Accruals and deferred income	442	7,406
Social Security and other taxes	1,550	425
	2,659	7,881

9. MOVEMENT IN FUNDS

	At 1 September 2024	Net movement in funds	Transfers between funds	At 31 August 2025
	£	£	£	£
Unrestricted funds				
General fund	19,999	1,810	-	21,809
	-	-	-	-
TOTAL FUNDS	19,999	1,810	-	21,809

Net movements in funds, included in the above are as follows:

	Income	Expenditure	Net movement in funds
	£	£	£
Unrestricted funds			
General fund	67,442	(65,632)	1,810
Child deprivation fund	-	-	-
Development fund	-	-	-
30 hour grant	-	-	-
	-	-	-
TOTAL FUNDS	67,442	(65,632)	1,810

9. MOVEMENT IN FUNDS (CONTINUED)

	At 1 September 2023	Net movement in funds	Transfers between funds	At 31 August 2024
	£	£	£	£
Unrestricted funds				
General fund	29,214	(9,215)	-	19,999
	29,214	(9,215)	-	19,999
Restricted funds				
	-	-	-	-
	-	-	-	-
TOTAL FUNDS	29,214	(9,215)	-	19,999

Net movements in funds, included in the above are as follows:

	Income	Expenditure	Net movement in funds
	£	£	£
Unrestricted funds			
General fund	57,598	(66,813)	(9,215)
	57,598	(66,813)	(9,215)
Restricted funds			
	-	-	-
	-	-	-
TOTAL FUNDS	57,598	(66,813)	(9,215)

10. RELATED PARTY TRANSACTIONS

There are no related party transactions that require disclosure for the current or prior financial year.

GREENFIELD CLUB

England & Wales - Charity number 1087674

Accounts

GREENFIELD CLUB
REGISTERED NUMBER: 04181246
ACCOUNTS FOR THE YEAR ENDED
31 AUGUST 2024

Greenfield Centre
Park Avenue
Winterbourne
Bristol
BS36 1NJ

Greenfield Club

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2024

	Page
Trustees' annual report (incorporating the director's report)	**1**
Independent examiner's report to the trustees	**5**
Statement of financial activities (including income and expenditure account)	**6**
Statement of financial position	**8**
Notes to the financial statements	**9**

Greenfield Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2024

The trustees, who are also the directors for the purposes of company law, present their report
and the unaudited financial statements of the charity for the year ended 31 August 2024.

Reference and administrative details

Registered charity name	Greenfield Club
Charity registration number	1087674
Company registration number	04181246
Principal office and registered office	Greenfield Centre Park Avenue Winterbourne Bristol BS36 INJ
The trustees	S O'Connor (Appointed 1 January 2022) C Pearce (Appointed 1 January 2022) A Kitt (Appointed 24 August 2022, resigned 1 September 2024) E Teuten (Appointed 9 March 2020) R Sheppard (Appointed 9 March 2020)
Company secretary	R Sheppard
Independent examiner	Elle Matthews Accountability Business Services Ltd Worting House Worting Road Hampshire RG23 8PX

Greenfield Club

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2024

Structure, governance and management

The organisation is a charitable company limited by guarantee.

The company was established under a Memorandum of Association which established the objects and powers of a charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount, not exceeding £1.

The directors of the company are also charitable trustees for the purpose of charity law, and under the company's Articles.

All trustees give their time voluntarily and received no benefits from the charity. The trustees endeavour to maintain a broad mix of skills amongst the trustee body to ensure that the charity can be managed effectively. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Objectives and activities

The aims of the organisation are to provide high quality social and educational care facilities for children of primary school age in Winterbourne and the surrounding area, after school each day, during the school holidays, and in-service training days.

The after school club runs from 3.30pm-6.00pm each weekday with the children being assembled in the playground and collected by the Greenfield Club staff. This applies to both Elm Park Primary and St. Michael's Primary school pupils.

Activities are provided to stimulate the children, encouraging their development in a safe and caring environment. On sunny days the children can visit the nearby local park. Arts and crafts are provided and children can choose from a wide range of games and equipment. Snacks are provided to the children in the after school provision.

We are particularly proud of the development of our holiday and the in-service day provision. We run a full time holiday provision as well as operating on all in-service days. The holiday club runs a number of activities and trips. In planning provision for child care for this year the trustees have considered the Charity Commission guidance on public benefit.

Achievements and performance

It has been a more challenged financial year for the charity, whilst demand has increased for after school care post Covid it has not returned to pre-pandemic levels.

Demand for places at the after school club were slightly up on last year. There was a very good uptake during the summer holidays and the charity made a small loss over the year. The committee and have taken every opportunity to review running costs and make savings and efficiencies wherever possible, in order to secure the clubs future as we still firmly believe public benefit would be lessened should the club close.

We have again been very proud of the team work shown by everyone involved with the club this year including a 'Met' grading in the Ofsted Inspection during this financial reporting period.

Greenfield Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2024

Financial review

The charity had incoming resources of £57,598 (2023 : £63,029) and total resources expended of £66,813 (2023: £69,007), giving a deficit of -£9,215 (2023: -£5,978) for the year. Total funds of the charity have therefore decreased on last year, with a total surplus of £19,999 carried forward (2023 : £29,214)

The club continues to recover Gift Aid on the annual membership fee paid for each child, and all parents must now pay in advance either via bank transfer, or through the child care voucher scheme. For ad-hoc bookings there is strict policy requiring payment up front, which has resulted in no amounts owing to the club.

Investment policy

Aside from retaining a prudent amount each year in reserves, most of the charity's funds are to be spent in the short term in the provision of services, so there are few funds available for long term investment. The club are looking into possibly keeping some funds in a saving account, however given the declining interest rate environment nothing has been finalised yet.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately one month of unrestricted charitable expenditure. The trustees consider that this level will produce sufficient funds to cover support and governance costs. The charity will not maintain a capital base but will seek to expend charitable donations with due and proper consideration of the future needs and objects of the charity.

Plans for future periods

The future plans for the charity are to maintain and hopefully increase the financial strength of the charity to enable it to continue to fulfil its objectives. The club also intends to continue to subsidise trips and educational events during holidays. The committee will continue to monitor costs on a monthly basis at committee meetings. The club will also continue to promote the services offered via the local schools.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate those risks. These procedures are reviewed periodically to ensure that they continue to meet the needs of the charity.

All staff are required to complete e-training (including refreshers) in respect of data protection in light of the GDPR 2018 regulations.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustee's annual report was approved 26th June 2025 and signed on behalf of the board of trustees by

Claire Pearce

Claire Pearce
Trustee

GREENFIELD CLUB
REGISTERED NUMBER: 04181246
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEPPING STONES NURSERY SCHOOL, MILFORD

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2024 which are set out on pages 2 to 11

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

_____

E Matthews
AAT / ACIE / BAFA / IAB / ICB

Accountability Business Services Ltd
Worting House
Worting Road
Basingstoke
Hampshire

Dated: 20th June 2025

GREENFIELD CLUB
REGISTERED NUMBER: 04181246
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024
STATEMENT OF FINANCIAL ACTIVITIES - CURRENT YEAR

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM				
Donations and Legacies		423	-	423
Charitable activities	2	57,175	-	57,175
Total		**57,598**	**-**	**57,598**
EXPENDITURE ON				
Raising Funds		-	-	-
Charitable Activities	3	66,813	-	66,813
Total		**66,813**	**-**	**66,813**
NET EXPENDITURE		**(9,215)**	**-**	**(9,215)**
Transfers between funds		-	-	-
Net movement in funds	9	**(9,215)**	**-**	**(9,215)**
RECONCILIATION OF FUNDS				
Total funds brought forward		29,214	-	29,214
TOTAL FUNDS CARRIED FORWARD	9	**19,999**	**-**	**19,999**

All of the above results are derived from continuing activities.

GREENFIELD CLUB
REGISTERED NUMBER: 04181246
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023
STATEMENT OF FINANCIAL ACTIVITIES - PRIOR YEAR

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM				
Donations and Legacies		1,839	-	1,839
Charitable activities	2	61,190	-	61,190
Total		**63,029**	**-**	**63,029**
EXPENDITURE ON				
Raising Funds		-	-	-
Charitable Activities	3	69,007	-	69,007
Total		**69,007**	**-**	**69,007**
NET INCOME/(EXPENDITURE)		**(5,978)**	**-**	**(5,978)**
Transfers between funds		-	-	-
Net movement in funds	9	**(5,978)**	**-**	**(5,978)**
RECONCILIATION OF FUNDS				
Total funds brought forward		35,192	-	35,192
TOTAL FUNDS CARRIED FORWARD	9	**29,214**	**-**	**29,214**

All of the above results are derived from continuing activities.

GREENFIELD CLUB
REGISTERED NUMBER: 04181246
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024
BALANCE SHEET

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Debtors	7	1,493	-	1,493	1,492
Cash at bank and in hand		19,834	-	19,834	26,429
		21,327	**-**	**21,327**	**27,920**
CREDITORS					
Amounts falling due within one year	8	(7,881)	-	(7,881)	(3,782)
NET CURRENT ASSETS		**13,446**	**-**	**13,446**	**24,138**
TOTAL ASSETS LESS CURRENT LIABILITIES		13,446	-	13,446	24,138
NET ASSETS		**13,446**	**-**	**13,446**	**24,138**
FUNDS OF THE CHARITY					
Unrestricted funds	9			19,999	29,214
Restricted funds				-	-
TOTAL FUNDS				**19,999**	**29,214**

These financial statements have been approved on 26th June 2025

Claire Pearce

Claire Pearce
For and on behalf of the Board of Trustees

Dated: 26th June 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2024 which are set out on pages 2 to 11

Basis of preparation

These financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with FRS 102, the Charities Act 2011 and the requirements of the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities.

Greenfield Club is a body established by Trust, and is governed by its constitution. The charity is a public benefit entity as defined by FRS 102. The financial statements contain information about the charity as an individual body.

The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest £.

Going concern basis

The financial statements have been prepared on a going concern basis as the trustees have assessed the going concern position. The charity is able to settle outstanding invoices, bills and commitments as they fall due and the trustees have no reason to believe that there are any material uncertainties that would affect the ability of the nursery school to continue as a going concern for the foreseeable future.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Nursery fees are recognised within the academic period that they relate to.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from grants (including government grants) is recognised in the period in which the teaching is performed, as the service is delivered, using the performance model as per FRS102. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attached to them. Where the grant imposes performance-related conditions, it is recognised only when those conditions have been met. Where grants are received prior to satisfying the revenue recognition criteria, they are recognised as a liability.

When donors or grant-making entities specify that donations and grants are for particular restricted purposes, this income is included in incoming resources of restricted funds.

1. ACCOUNTING POLICIES (CONTINUED)

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. All expenditure is recognised inclusive of VAT, where VAT applies.

Expenditure on charitable activities includes those costs incurred by the charity in delivering its activities and includes both direct and allocated support costs.

Cash and cash equivalenets
Cash and cash equivalents include cash in hand and cash deposits with financial institutions that are readily convertible to known amounts of cash with insignificant risk of change in value.

Tangible fixed assets
Tangible assets are stated at cost less depreciation. Cost includes the original purchase price and costs directly attributable to bringing the asset to its working condition for intended use.

Depreciation is provided at the following annual rates in order to write off assets over its estimated useful life.

Plant & machinery	- 25.00%, 10.00% on cost
Computer equipment	- 33.33% on cost
Leasehold improvements	- 25.00% on cost

Upon disposal the difference between net proceeds and the carrying amount of the item sold is recognised within the statement of financial activities within charitable activities.

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Taxation
The charity is exempt from tax on its charitable activities.

Funds structure
Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.

Restricted funds are funds which have been given for particular purposes and projects.

Financial instruments
The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in non-putative ordinary shares. Debt instruments (other than those wholly repayable or receivable within on year), including loans and other accounts receivable and payable, are initially measured at present value of future cash flows and subsequently at amortised cost using the effective interest method.

2. INCOME FROM CHARITABLE ACTIVITIES

	2024 Unrestricted Funds £	2024 Restricted Funds £	Total Funds £
Grants received	423	-	423
Nursery fees	57,175	-	57,175
	57,598	**-**	**57,598**

	2023 Unrestricted Funds £	2023 Restricted Funds £	Total Funds £
Grants received	1,839	-	1,839
Nursery fees	61,190	-	61,190
	63,029	**-**	**63,029**

All government (or council) grant income received in the year have been spent during the year and there are no unfulfilled conditions or contingencies at the year end

3. CHARITABLE ACTIVITIES

	2024 Unrestricted Funds £	2024 Restricted Funds £	Total Funds £
Accountancy fees	790	-	790
Cleaning	358	-	358
Computer and Internet Expenses	525	-	525
Cost of Day Trips	843	-	843
Craft Supplies	306	-	306
Dues and Subscriptions	1,145	-	1,145
Employer pension contributions	471	-	471
Equipment including Toys	1,159	-	1,159
Insurances	311	-	311
Office/General Administrative Expenses	78	-	78
Payroll Expenses	47,834	-	47,834
Printing, Postage and Stationery	176		176
Rent and Rates	10,615	-	10,615
Repair and maintenance	167	-	167
Snacks and Drinks for Children	1,200	-	1,200
Staff Gifts	90	-	90
Staff Refreshments	145		145
Staff Training	595		595
Telephone	5	-	5
	66,813	**-**	**66,813**

3. CHARITABLE ACTIVITIES (CONTINUED)

	Unrestricted Funds	2023 Restricted Funds	Total Funds
	£	£	£
Accountancy and bookkeeping	790	-	790
Advertising	38	-	38
Cleaning	306	-	306
Computer and internet		-	-
Cost of activities	5,342	-	5,342
Insurance	444	-	444
Other office costs	692	-	692
Pension costs	481	-	481
Rent and rates	10,315	-	10,315
Repairs and maintenance	164	-	164
Staff Gifts		-	-
Staff training	375	-	375
Subscriptions	1,474	-	1,474
Telephone	-	-	-
Wages and salaries	48,586	-	48,586
	69,007	**-**	**69,007**

4. TRUSTEES' REMUNERATION AND BENEFITS

No trustee has received any further remuneration during the current period.

Trustees' expenses

No trustees (2023: 1) were reimbursed during the year

5. STAFF COSTS

	2024	2023
	£	£
Salaries	47,834	48,586
Employers Pension	471	436
Other employee benefits	-	341
	48,305	49,363

The average number of employees during the year was 9 (2023: 7)

Key Management Personnel of the charitable company comprise the trustees and thefollowing staff members - Sian Pumford and Elaine Teuton.
The total employee benefits of the key management personnel were £24,841 (2023: £25,198)

GREENFIELD CLUB
REGISTERED NUMBER: 04181246
ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024
NOTES TO THE FINANCIAL STATEMENTS

6. TANGIBLE ASSETS

	Plant & Machinery	Computer Equipment	Leasehold Improvements	Total
	£	£	£	£
Additions	-	-	-	-
Disposals	-	-	-	-
				-
At 31 August 2024	-	-	-	-
DEPRECIATION				
Charge for year	-	-	-	-
At 31 August 2024	-	-	-	-
NET BOOK VALUE				
At 31 August 2024	-	-	-	-
At 31 August 2023	-	(0)	0	-

7. DEBTORS: AMOUNTS DUE FALLING WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	1,493	1,492
	1,493	1,492

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	50	3,833
Accruals and deferred income	7,406	-
Social Security and other taxes	425	(51)
	7,881	3,782

9. MOVEMENT IN FUNDS

	At 1 September 2023	Net movement in funds	Transfers between funds	At 31 August 2024
	£	£	£	£
Unrestricted funds				
General fund	29,214	(9,215)	-	19,999
	-	-	-	-
TOTAL FUNDS	29,214	(9,215)	-	19,999

Net movements in funds, included in the above are as follows:

	Income	Expenditure	Net movement in funds
	£	£	£
Unrestricted funds			
General fund	57,598	(66,813)	(9,215)
Child deprivation fund	-	-	-
Development fund	-	-	-
30 hour grant	-	-	-
	-	-	-
TOTAL FUNDS	57,598	(66,813)	(9,215)

9. MOVEMENT IN FUNDS (CONTINUED)

	At 1 September 2022	Net movement in funds	Transfers between funds	At 31 August 2023
	£	£	£	£
Unrestricted funds				
General fund	35,192	(5,978)	-	-
	35,192	(5,978)	-	-
Restricted funds				
	-	-	-	-
	-	-	-	-
TOTAL FUNDS	35,192	(5,978)	-	-

Net movements in funds, included in the above are as follows:

	Income	Expenditure	Net movement in funds
	£	£	£
Unrestricted funds			
General fund	63,029	(69,007)	(5,978)
	63,029	(69,007)	(5,978)
Restricted funds			
	-	-	-
	-	-	-
TOTAL FUNDS	63,029	(69,007)	(5,978)

10. RELATED PARTY TRANSACTIONS

There are no related party transactions that require disclosure for the current or prior financial year.

GREENFIELD CLUB

England & Wales - Charity number 1087674

Accounts

COMPANY REGISTRATION NUMBER: 04181246
CHARITY REGISTRATION NUMBER: 1087674

Greenfield Club

Company Limited by Guarantee

Unaudited Financial

Statements 31 August 2023

Accountability Business Services Ltd
Worting House
Worting Road
Hampshire
RG23 8PX

Greenfield Club

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	15

Greenfield Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) Year ended 31 August 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details

Registered charity name	Greenfield Club	
Charity registration number	1087674	
Company registration number	04181246	
Principal office and registered office	Greenfield Centre Park Avenue Winterbourne Bristol BS36 INJ	
The trustees	S O'Connor	(Appointed 1 January 2022)
	A Kitt	(Appointed 1 January 2022)
	C Pearce	(Appointed 1 January 2022)
	E Teuten	(Appointed 9 March 2020)
	R Sheppard	(Appointed 9 March 2020)

Company secretary	R Sheppard
Independent examiner	Elle Matthews Accountability Business Services Ltd Worting House Worting Road Hampshire RG23 8PX

Structure, governance and management

The organisation is a charitable company limited by guarantee.

The company was established under a Memorandum of Association which established the objects and powers of a charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount, not exceeding £1.

The directors of the company are also charitable trustees for the purpose of charity law, and under the company's Articles.

All trustees give their time voluntarily and received no benefits from the charity. The trustees endeavor to maintain a broad mix of skills amongst the trustee body to ensure that the charity can be managed effectively. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Objectives and activities

The aims of the organisation are to provide high quality social and educational care facilities for children of primary school age in Winterbourne and the surrounding area, both before and after school each day, during the school holidays, and in-service training days.

The charity provides a breakfast, after school and holiday club based at The Greenfield Centre. The breakfast club allows drop off from 7.45am where healthy breakfast choices are available. Children are then taken to the main school playground from 8.45am, where they play with their friends before school starts.

The after school club runs from 3.30pm-6.00pm each weekday with the children being assembled in the school hall and collected by the Greenfield Club staff. This applies to both Elm Park Primary and St. Michael's Primary school pupils.

Activities are provided to stimulate the children, encouraging their development in a safe and caring environment. On sunny days the children can visit the nearby local park. Unfortunately this year the children have not had the opportunity to use the large playing field due to the rebuilding of the local primary school. The Greenfield Club are hoping this will resolve itself during the next year. Arts and crafts are provided and children can choose from a wide range of games and equipment. Snacks are provided to the children in the after school provision.

We are particularly proud of the development of our holiday and the in-service day provision. We run a full time holiday provision as well as operating on all in-service days. The holiday club runs a number of activities and trips. In planning provision for child care for this year the trustees have considered the Charity Commission guidance on public benefit.

Achievements and performance

It has been an improved financial year for the charity mainly due to more demand from families as more parents and carers are back in the workplace post Covid.

Demand for places at the breakfast and after school club were slightly up on last year. There was a very good uptake during the summer holidays and the charity made a small loss over the year. The committee and have taken every opportunity to review running costs and make savings and efficiencies wherever possible, in order to secure the clubs future as we still firmly believe public benefit would be lessened should the club close.

We have again been very proud of the team work shown by everyone involved with the club this year.

Financial review

The charity had incoming resources of £63,029 (2022 : £65,130) and total resources expended of £68,825 (2022: £68,825), giving a deficit of -£5,978 (2022: £3,695) for the year. Total funds of the charity have therefore decreased on last year, with a total surplus of £29,214 carried forward (2022 : £35,192)

The club continues to recover Gift Aid on the annual membership fee paid for each child, and all parents must now pay in advance either via bank transfer, or through the child care voucher scheme. For ad hoc bookings there is strict policy requiring payment up front, which has resulted in no amounts owing to the club.

Investment policy

Aside from retaining a prudent amount each year in reserves, most of the charity's funds are to be spent in the short term in the provision of services, so there are few funds available for long term investment. The club are looking into possibly keeping some funds in a saving account but nothing has been finalised yet.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately one month of unrestricted charitable expenditure. The trustees consider that this level will produce sufficient funds to cover support and governance costs. The charity will not maintain a capital base but will seek to expend charitable donations with due and proper consideration of the future needs and objects of the charity.

Plans for future periods

The future plans for the charity are to maintain and hopefully increase the financial strength of the charity to enable it to continue to fulfil its objectives. The club also intends to continue to subsidise trips and educational events during holidays. The committee will continue to monitor costs on a monthly basis at committee meetings. The club will also continue to promote the services offered via the local schools.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate those risks. These procedures are reviewed periodically to ensure that they continue to meet the needs of the charity.

All staff are required to complete e-training (including refreshers) in respect of data protection in light of the GDPR 2018 regulations.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustee's annual report was approved on 23rd May 2024 and signed on behalf of the board of trustees by

Alice Kitt
Trustee

Greenfield Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Greenfield Club

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of Greenfield Club ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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

4. the financial statements 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.

Accountability Business Services Ltd
Worting House
Worting Road
Hampshire
RG23 8PX

E Matthews

E Matthews

Dated …29th May 2024……..

Greenfield Club

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2023

	Note	2023 Unrestricted funds £	2023 **Total funds** £	2022 Total funds £
Income and endowments				
Donations and grants	**5**	1,839	1,839	769
Charitable activities	**6**	61,190	61,190	64,361
Total income		63,029	63,029	65,130
Expenditure				
Expenditure on charitable activities	**7,8**	69,007	69,007	68,826
Total expenditure		69,007	69,007	68,826
Net income and net movement in funds		(5,978)	(5,978)	(3,696)
Reconciliation of funds				
Total funds brought forward		35,192	35,192	38,888
Total funds carried forward		29,214	29,214	35,192

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Greenfield Club

Company Limited by Guarantee

Statement of Financial Position

31 August 2023

	Note	2023 £	2022 £
Current assets			
Debtors	**12**	1,492	3,454
Cash at bank and in hand		26,429	32,032
		27,920	35,486
Creditors: amounts falling due within one year	**13**	3,782	1,400
Net current assets		24,138	34,086
Total assets less current liabilities		24,138	34,086
Net assets		24,138	34,086
Funds of the charity			
Unrestricted funds		24,138	34,086
Total charity funds	**15**	24,138	34,086

For the year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ....29/05/2024., and are signed on behalf of the board by:

.....
Trustee

The notes on pages 8 to 13 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Greenfield Centre, Park Avenue, Winterbourne, Bristol, BS36 INJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue. The charity will continue to evaluate and adapt, as necessary, with the aim of memberships and care provision growing in future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from fees received in advance of provision of the service is deferred until the criteria for income recognition are met.

- donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item , is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Debtors

Debtors are recognised at settlement amount due.

Creditors

Creditors are only recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

5. Donations and grants

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	1,839	1,839	769	769
Grants				
Covid Grant	–	–	–	–
	1,839	1,839	769	769

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Membership fees	3,212	3,212	2,200	2,200
Attendance fees	57,979	57,979	62,161	62,161
	61,190	61,190	64,361	64,361

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Charitable activities	69,007	69,007	68,826	68,826

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2023 £**	Total fund 2022 £
Charitable activities	69,007	69,007	68,826

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	540	540

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	48,586	49,900
Employer contributions to pension plans	481	436
Other employee benefits	375	341
	49,442	50,677

The average head count of employees during the year was 7 (2022: 8).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

The key management personnel of the charitable company comprise the trustees and the following staff members - Sian Pumford and Elaine Teuton. The total employee benefits of the key management personnel were £25,198 (2021: £19,893)

11. Trustee remuneration and expenses

No trustees received remuneration (other than Elaine Teuton as above) during the year (2022: £0).

12. Debtors

	2023	2022
	£	£
Trade debtors	1,492	3,454

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	
Accruals and deferred income	3,833	690
Social security and other taxes	(51)	710
	3,782	1,400

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £481 (2023: £436).

15. Analysis of charitable funds

Unrestricted funds

	At 1 September 2022	Income	Expenditure	**At 31 August 23**
	£	£	£	£
General funds	35,192	63,029	(69,007)	29,214

	At 1 September 2021	Income	Expenditure	At 31 August 22
	£	£	£	£
General funds	38,888	65,130	(68,826)	35,192

16. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2023**
	£	**£**
Current assets	27,920	27,920
Creditors less than 1 year	(3,782)	(3,782)
Net assets	24,138	24,138

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	35,486	35,486
Creditors less than 1 year	(1,400)	(1,400)
Net assets	34,086	34,086

The following pages do not form part of the financial statements.

Greenfield Club

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 August 2023

	2023 £	2022 £
Income and endowments		
Donations and grants		
Donations	1,839	769
Covid Grant	-	-
	1,839	769
Charitable activities		
Membership fees	3,212	2,200
Attendance fees	57,979	62,161
	61,190	64,361
Total income	63,029	65,130
Expenditure		
Expenditure on charitable activities		
Accountancy and bookkeeping	790	690
Advertising	38	-
Cleaning	306	379
Cost of activities	5,342	3,458
Insurance	444	417
Other office costs	692	1,280
Pension costs	481	436
Rent and rates	10,315	10,731
Repairs and maintenance	164	-
Staff training	375	341
Subscriptions	1,474	1,193
Wages and salaries	48,586	49,900
	69,007	68,825
Total expenditure	69,007	68,825
Net income	(5,978)	(3,695)

GREENFIELD CLUB

England & Wales - Charity number 1087674

Accounts

COMPANY REGISTRATION NUMBER: 04181246
CHARITY REGISTRATION NUMBER: 1087674

Greenfield Club

Company Limited by Guarantee

Unaudited Financial

Statements 31 August 2022

Accountability Business Services Ltd
Worting House
Worting Road
Hampshire
RG23 8PX

Greenfield Club

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	15

Greenfield Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) Year ended 31 August 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

Reference and administrative details

Registered charity name	Greenfield Club	
Charity registration number	1087674	
Company registration number	04181246	
Principal office and registered office	Greenfield Centre Park Avenue Winterbourne Bristol BS36 INJ	
The trustees	V Kitchener	(Served from 21 April 2020 to 17 January 2022)
	S O'Connor	(Appointed 1 January 2022)
	A Kitt	(Appointed 1 January 2022)
	C Pearce	(Appointed 1 January 2022)
	E Teuten	(Appointed 9 March 2020)
	R Sheppard	(Appointed 9 March 2020)
Company secretary	R Sheppard	
Independent examiner	Elle Matthews Accountability Business Services Ltd Worting House Worting Road Hampshire RG23 8PX	

Structure, governance and management

The organisation is a charitable company limited by guarantee.

The company was established under a Memorandum of Association which established the objects and powers of a charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount, not exceeding £1.

The directors of the company are also charitable trustees for the purpose of charity law, and under the company's Articles.

All trustees give their time voluntarily and received no benefits from the charity. The trustees endeavour to maintain a broad mix of skills amongst the trustee body to ensure that the charity can be managed effectively. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Objectives and activities

The aims of the organisation are to provide high quality social and educational care facilities for children of primary school age in Winterbourne and the surrounding area, both before and after school each day, during the school holidays, and in-service training days.

The charity provides a breakfast, after school and holiday club based at The Greenfield Centre. The breakfast club allows drop off from 7.45am where healthy breakfast choices are available. Children are then taken to the main school playground from 8.45am, where they play with their friends before school starts.

The after school club runs from 3.30pm-6.00pm each weekday with the children being assembled in the school hall and collected by the Greenfield Club staff. (This applies to both Elm Park and St. Michael's school pupils)

Activities are provided to stimulate the children, encouraging their development in a safe and caring environment. On sunny days the children can play in the large playing field which backs onto the club, as well as being taken to the local park. Arts and crafts are provided and children can choose from a wide range of games and equipment. Snacks are provided to the children in the after school provi-sion.

We are particularly proud of the development of our holiday and the in-service day provision. We run a full time holiday provision as well as operating on all in-service days. The holiday club runs a num-ber of activities and trips. In planning provision for child care for this year the trustees have consid-ered the Charity Commission guidance on public benefit.

Achievements and performance

It has been another challenging year for the charity mainly due to the impact of post-COVID with reduced take up of places.

Demand for places at the breakfast and after school club has reduced as family circumstances have changed. Unfortunately, there even though there was a reasonable take up during the summer holi-days, the charity made a small loss over the year. The committee and have taken every opportunity to review running costs and make savings and efficiencies wherever possible, in order to secure the clubs future as we still firmly believe public benefit would be lessened should the club close.

We have again been very proud of the team-work shown by everyone involved with the club this year.

Financial review

The charity had incoming resources of £65,130 (2021 : £61,902) and total resources expended of £68,826(2021: £59,805), giving a deficit of -£3,695 (2021: £2,097) for the year. Total funds of the charity have therefore decreased on last year, with a total surplus of £35,193 carried forward (2021 : £38,888)

The club continues to recover Gift Aid on the annual membership fee paid for each child, and all par-ents must now pay in advance either via bank transfer, or through the child care voucher scheme. For ad hoc bookings there is strict policy requiring payment up front, which has resulted in no amounts owing to the club.

Investment policy

Aside from retaining a prudent amount each year in reserves, most of the charity's funds are to be spent in the short term in the provision of services, so there are few funds available for long term in-vestment.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately one month of unrestricted charitable expenditure. The trustees consider that this level will produce sufficient funds to cover support and governance costs. The charity will not maintain a capital base but will seek to expend charitable donations with due and proper consideration of the future needs and objects of the charity.

Plans for future periods

The future plans for the charity are to maintain and increase the financial strength of the charity to enable it to continue to fulfil its objectives. The club also intends to continue to subsidise trips and educational events during holidays. The committee will continue to monitor costs on a monthly basis at committee meetings. The club will also continue to promote the services offered via the local schools.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate those risks. These procedures are reviewed periodically to ensure that they continue to meet the needs of the charity.

All staff are required to complete e-training (including refreshers) in respect of data protection in light of the GDPR 2018 regulations.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustee's annual report was approved on 22nd May 2023 and signed on behalf of the board of trustees by

A Kitt
Trustee

Greenfield Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Greenfield Club

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of Greenfield Club ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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

4. the financial statements 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.

Accountability Business Services Ltd
Worting House
Worting Road
Hampshire
RG23 8PX

Dated …23rd June 2023……..

Greenfield Club

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2022

	Note	2022 Unrestricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments				
Donations and grants	**5**	769	769	102
Charitable activities	**6**	64,361	64,361	61,800
Total income		65,130	65,130	61,902
Expenditure				
Expenditure on charitable activities	**7,8**	68,826	68,826	59,805
Total expenditure		68,826	68,826	59,805
Net income and net movement in funds		(3,695)	(3,695)	2,097
Reconciliation of funds				
Total funds brought forward		38,888	38,888	36,554
Total funds carried forward		35,193	35,193	38,888

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Greenfield Club

Company Limited by Guarantee

Statement of Financial Position

31 August 2022

	Note	2022 £	2021 £
Current assets			
Debtors	12	3,454	415
Cash at bank and in hand		32,032	39,873
		35,486	40,288
Creditors: amounts falling due within one year	13	1,400	1,400
Net current assets		34,086	38,888
Total assets less current liabilities		34,086	38,888
Net assets		34,086	38,888
Funds of the charity			
Unrestricted funds		34,086	38,888
Total charity funds	15	34,086	38,888

For the year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ..26/6/23., and are signed on behalf of the board by:

A Elliott

.....

Trustee

The notes on pages 8 to 13 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Greenfield Centre, Park Avenue, Winterbourne, Bristol, BS36 INJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue. The charity has made use of the government COVID furlough grant schemes during the year to balance its responsibilities to staff members and families, and ensure that the club was able to re-open and operate as per revised government guidelines. It will continue to evaluate and adapt, as necessary, with the aim of memberships and care provision growing in future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from fees received in advance of provision of the service is deferred until the criteria for income recognition are met.

- donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item , is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Debtors

Debtors are recognised at settlement amount due.

Creditors

Creditors are only recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

5. Donations and grants

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	769	769	102	102
Grants				
Covid Grant	–	–	–	–
	769	769	102	102

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Membership fees	2,200	2,200	3,379	3,379
Attendance fees	62,161	62,161	58,421	58,421
	64,361	64,361	61,800	61,800

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	**Total Funds 2022**	Unrestricted Funds	Total Funds 2021
	£	**£**	£	£
Charitable activities	68,826	68,826	59,805	59,805

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	**Total funds 2022**	Total fund 2021
	£	**£**	£
Charitable activities	68,826	68,826	59,805

9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	540	540

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	49,900	43,135
Employer contributions to pension plans	436	452
Other employee benefits	341	775
	50,677	44,362

The average head count of employees during the year was 8 (2021: 11).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

The key management personnel of the charitable company comprise the trustees and the following staff members - Sian Pumford and Elaine Teuton. The total employee benefits of the key management personnel were £19,893 (2021: £23,361)

11. Trustee remuneration and expenses

No trustees received remuneration (other than Elaine Teuton as above) during the year (2021: £0).

12. Debtors

	2022	2021
	£	£
Trade debtors	3,454	415

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	0	690
Accruals and deferred income	183	710
Social security and other taxes		
	183	1,400

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £436 (2021: £452).

15. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021	Income	Expenditure	**At 31 August 22**
	£	£	£	£
General funds	38,888	65,130	(68,826)	35,193

	At 1 September 2020	Income	Expenditure	At 31 August 21
	£	£	£	£
General funds	36,554	61,902	(59,804)	38,888

16. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2022**
	£	**£**
Current assets	35,486	35,486
Creditors less than 1 year	(1,400)	(1,400)
Net assets	34,086	34,086

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	40,287	40,287
Creditors less than 1 year	(1,400)	(1,400)
Net assets	38,888	38,888

The following pages do not form part of the financial statements.

Greenfield Club

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 August 2022

	2022 £	2021 £
Income and endowments		
Donations and grants		
Donations	769	102
Covid Grant	-	-
	769	102
Charitable activities		
Membership fees	2,200	3,379
Attendance fees	62,161	58,421
	64,361	61,800
Total income	65,130	61,902
Expenditure		
Expenditure on charitable activities		
Cost of activities	3,458	1,526
Wages and salaries	49,900	43,135
Pension costs	436	452
Staff training	341	775
Rent and rates	10,731	8,649
Repairs and maintenance	0	103
Insurance	417	492
Cleaning	379	579
Accountancy and bookkeeping	690	1,848
Telephone	912	628
Other office costs	368	664
Subscriptions	1,193	954
	68,826	59,805
Total expenditure	68,826	59,805
Net income	(3,695)	2,097

GREENFIELD CLUB

England & Wales - Charity number 1087674

Accounts

COMPANY REGISTRATION NUMBER: 04181246
CHARITY REGISTRATION NUMBER: 1087674

Greenfield Club

Company Limited by Guarantee

Unaudited Financial

Statements 31 August 2021

Accountability Business Services Ltd
Worting House
Worting Road
Hampshire
RG23 8PX

THURSDAY
ABØYNCXL
A34 31/03/2022 #88
COMPANIES HOUSE

Greenfield Club

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
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Greenfield Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) Year ended 31 August 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

Reference and administrative details

Registered charity name	Greenfield Club
Charity registration number	1087674
Company registration number	04181246
Principal office and registered office	Greenfield Centre Park Avenue Winterbourne Bristol BS36 INJ

The trustees

V Kitchener	(Appointed 21 April 2020)
R Sheppard	(Appointed 9 March 2020)
M Gowen	(Served from 9 March 2020 to 14 September 2020)
C Hughes	(Appointed 9 March 2020)
E Teuten	(Appointed 9 March 2020)

Company secretary	V Kitchener
Independent examiner	Elle Matthews Accountability Business Services Ltd Worting House Worting Road Hampshire RG23 8PX

Structure, governance and management

The organisation is a charitable company limited by guarantee.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount, not exceeding £1.

The directors of the company are also charity trustees for the purpose of charity law, and under the company's Articles.

All trustees give their time voluntarily, and received no benefits from the charity. The trustees endeavour to maintain a broad mix of skills amongst the trustee body to ensure that the charity can be managed effectively. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Objectives and activities

The aims of the organisation are to provide high quality social and educational care facilities for children of primary school age in Winterbourne and the surrounding area, both before and after school each day, during the school holidays, and in-service training days.

The charity provides a breakfast, after school and holiday club based at The Greenfield Centre. The breakfast club allows drop off from 7.45am where healthy breakfast choices are available. Children are then taken to the main school playground from 8.45am, where they play with their friends before school starts.

The after school club runs from 3.30pm-6.00pm each weekday with the children being assembled in the school hall and collected by the Greenfield Club staff. (This applies to both Elm Park and St Michaels' school pupils)

Activities are provided to stimulate the children, encouraging their development in a safe and caring environment. On sunny days the children can play in the large playing field which backs onto the club, as well as being taken to the local park. Arts and crafts are provided and children can choose from a wide range of games and equipment. Snacks are provided to the children in the after school provision.

We are particularly proud of the development of our holiday and the in-service day provision. We run a full time holiday provision as well as operating on all in-service days. The holiday club, although possibilities were limited this year, runs a number of activities and trips. In planning provision for child care for this year the trustees have considered the Charity Commission guidance on public benefit.

Achievements and performance

It has been another challenging year for the charity. COVID saw the club closed from January through to March and when it was able to open, it operated at reduced capacity in line with childcare provision guidelines. The committee agreed unanimously to support staff during this unprecedented time, using the Government furlough scheme as appropriate during closure.

Demand for places at the club has reduced as family circumstances have changed. However, there was a good take up during the summer holidays which enabled a small profit to be made over the year. The committee and the staffing team have taken every opportunity to review running costs and make savings and efficiencies wherever possible, in order to secure the clubs future as we still firmly believe public benefit would be lessened should the club close.

We have again been very proud of the team work shown by everyone involved with the club during this difficult period.

Financial review

The charity had incoming resources of £61,902 (2020 : £70,863) and total resources expended of £59,805 (2020: £67,640), giving a surplus of £2,097 (2020: £3,223) for the year. Total funds of the charity have therefore increased on last year, with a total surplus of £38,888 carried forward (2020 :£36,554)

The club continues to recover Gift Aid on the annual membership fee paid for each child, and all parents must now pay in advance either via a standing order, or through the child care voucher scheme. For ad hoc bookings there is strict policy requiring payment up front, which has resulted in no amounts owing to the club.

Investment policy

Aside from retaining a prudent amount each year in reserves, most of the charity's funds are to be spent in the short term in the provision of services, so there are few funds available for long term investment.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately one month of unrestricted charitable expenditure. The trustees consider that this level will produce sufficient funds to cover support and governance costs. The charity will not maintain a capital base but will seek to expend charitable donations with due and proper consideration of the future needs and objects of the charity.

Plans for future periods

The short term plan must be to adapt as necessary in line with COVID guidelines, and to ensure the charity is able to operate in the longer term. Once this is achieved, the future plans for the charity are to maintain and increase the financial strength of the charity to enable it to continue to fulfil its objectives. The club also intends to continue to subsidise trips during holidays, as and when they can re-commence fully. The committee will continue to monitor costs on a monthly basis. The club will also continue to promote the services offered via the local schools.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate those risks. These procedures are reviewed periodically to ensure that they continue to meet the needs of the charity.

All staff are required to complete e-training in respect of data protection in light of the GDPR 2018 regulations.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 7th March 2022 and signed on behalf of the board of trustees by:

C Hughes
Trustee

Greenfield Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Greenfield Club

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of Greenfield Club ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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

4. the financial statements 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.

Accountability Business Services Ltd
Worting House
Worting Road
Hampshire
RG23 8PX

Dated ...12th January 2022.....

Greenfield Club

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2021

	Note	2021 Unrestricted funds £	2021 **Total funds** £	2020 Total funds £
Income and endowments				
Donations and grants	**5**	102	102	10,834
Charitable activities	**6**	61,800	61,800	60,029
Total income		61,902	61,902	70,863
Expenditure				
Expenditure on charitable activities	**7,8**	59,805	59,805	67,640
Total expenditure		59,805	59,805	67,640
Net income and net movement in funds		2,097	2,097	3,223
Reconciliation of funds				
Total funds brought forward		36,554	36,554	33,331
Total funds carried forward		38,888	38,888	36,554

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Greenfield Club

Company Limited by Guarantee

Statement of Financial Position

31 August 2021

	Note	2021 £	2020 £
Current assets			
Debtors	12	415	604
Cash at bank and in hand		39,873	45,981
		40,288	46,585
Creditors: amounts falling due within one year	13	1,400	10,031
Net current assets		38,888	36,554
Total assets less current liabilities		38,888	36,554
Net assets		38,888	36,554
Funds of the charity			
Unrestricted funds		38,888	36,554
Total charity funds	15	38,888	36,554

For the year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7th March 2022, and are signed on behalf of the board by:

C Hughes
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Greenfield Centre, Park Avenue, Winterbourne, Bristol, BS36 INJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue. The charity has made use of the government COVID furlough grant schemes during the year to balance its responsibilities to staff members and families, and ensure that the club was able to re-open and operate as per revised government guidelines. It will continue to evaluate and adapt, as necessary, with the aim of memberships and care provision growing in future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from fees received in advance of provision of the service is deferred until the criteria for income recognition are met.

- donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item , is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Debtors

Debtors are recognised at settlement amount due.

Creditors

Creditors are only recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

5. Donations and grants

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	102	102	834	834
Grants				
Covid Grant	–	–	10,000	10,000
	102	102	10,834	10,834

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Membership fees	3,379	3,379	508	508
Attendance fees	58,421	58,421	59,521	59,521
	61,800	61,800	60,029	60,029

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Charitable activities	59,805	59,805	67,640	67,640

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2021 £**	Total fund 2020 £
Charitable activities	59,805	59,805	67,640

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	540	1,140

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	43,135	45,587
Employer contributions to pension plans	452	689
Other employee benefits	775	125
	44,362	46,401

The average head count of employees during the year was 11 (2020: 13).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

The key management personnel of the charitable company comprise the trustees and the following staff members - Sian Pumford and Elaine Teuton. The total employee benefits of the key management personnel were £23,361 (2020: £28,738)

11. Trustee remuneration and expenses

No trustees received remuneration during the year (2020: £2,000) for bookkeeping services to the charitable company. This is permitted under the governing document.

12. Debtors

	2021	2020
	£	£
Trade debtors	415	604

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors		2,293
Accruals and deferred income	690	7,454
Social security and other taxes	710	284
	1,400	10,031

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £452 (2020: £689).

15. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020	Income	Expenditure	At 31 August 21
	£	£	£	£
General funds	36,554	61,902	(59,804)	38,888

	At 1 September 2019	Income	Expenditure	At 31 August 20
	£	£	£	£
General funds	33,331	70,863	(67,640)	36,554

16. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2021 £**
Current assets	40,287	40,287
Creditors less than 1 year	(1,400)	(1,400)
Net assets	38,888	38,888

	Unrestricted Funds £	Total Funds 2020 £
Current assets	46,585	46,585
Creditors less than 1 year	(10,031)	(10,031)
Net assets	36,554	36,554

The following pages do not form part of the financial statements.

Greenfield Club

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
Income and endowments		
Donations and grants		
Donations	102	834
Covid Grant	-	10,000
	102	10,834
Charitable activities		
Membership fees	3,379	508
Attendance fees	58,421	59,521
	61,800	60,029
Total income	61,902	70,863
Expenditure		
Expenditure on charitable activities		
Cost of activities	1,526	3,052
Wages and salaries	43,135	45,587
Pension costs	452	689
Staff training	775	125
Rent and rates	8,649	9,308
Repairs and maintenance	103	339
Insurance	492	452
Cleaning	579	1,246
Accountancy and bookkeeping	1,848	4,250
Legal and professional	628	716
Telephone	664	1,306
Other office costs	954	570
Subscriptions	59,805	67,640
Total expenditure	59,805	67,640
Net income	2,097	3,223

GREENFIELD CLUB

England & Wales - Charity number 1087674

Accounts

Webb & Co Ltd
One New Street
Wells
Somerset
BA5 2LA

Greenfield Club
Park Avenue
Winterbourne
Bristol
BS36 1NJ

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 August 2020 These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

General

1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.

3 We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 August 2020 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.

4 We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter dated 4th November 2019 under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

5 All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.

6 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

7 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

8 The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.

9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

12 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

13 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

14 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

16 We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

17 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

There were no Restricted donations during the year

Yours faithfully

.....

Signed on behalf of the board of trustees

C Hughes

Dated.....23/11/2020.....

COMPANY REGISTRATION NUMBER: 04181246
CHARITY REGISTRATION NUMBER: 1087674

Greenfield Club

Company Limited by Guarantee

Unaudited Financial Statements

31 August 2020

WEBB & CO LTD
Accountants and Business Advisers
One New Street
Wells
Somerset
BA5 2LA

Greenfield Club

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2020

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	15

Greenfield Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

Reference and administrative details

Registered charity name	Greenfield Club
Charity registration number	1087674
Company registration number	04181246
Principal office and registered office	Greenfield Centre Park Avenue Winterbourne Bristol BS36 INJ

The trustees

V Kitchener	(Appointed 21 April 2020)
L Lane	(Resigned 21 April 2020)
J Tipling	(Resigned 21 April 2020)
R Sheppard	(Appointed 9 March 2020)
P Clapp	(Served from 9 March 2020 to 26 March 2020)
M Gowen	(Served from 9 March 2020 to 14 September 2020)
C Hughes	(Appointed 9 March 2020)
E Teuten	(Appointed 9 March 2020)

Company secretary	V Kitchener
Independent examiner	Barry Davidson FCA, FCCA One New Street Wells Somerset BA5 2LA

Structure, governance and management

The organisation is a charitable company limited by guarantee.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount, not exceeding £1.

The directors of the company are also charity trustees for the purpose of charity law, and under the company's Articles.

All trustees give their time voluntarily, and received no benefits from the charity. The trustees endeavour to maintain a broad mix of skills amongst the trustee body to ensure that the charity can be managed effectively. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Objectives and activities

The aims of the organisation are to provide high quality social and educational care facilities for children of primary school age in Winterbourne and the surrounding area, both before and after school each day, during the school holidays, and in-service training days.

The charity provides a breakfast, after school and holiday club based at The Greenfield Centre. The breakfast club allows drop off from 7.45am where healthy breakfast choices are available. Children are then taken to the main school playground from 8.45am, where they play with their friends before school starts.

The after school club runs from 3.30pm-6.00pm each weekday with the children being assembled in the school hall and collected by the Greenfield Club staff. (This applies to both Elm Park and St Michaels' school pupils)

Activities are provided to stimulate the children, encouraging their development in a safe and caring environment. On sunny days the children can play in the large playing field which backs onto the club, as well as being taken to the local park. Arts and crafts are provided and children can choose from a wide range of games and equipment. Snacks are provided to the children in the after school provision.

We are particularly proud of the development of our holiday and the in-service day provision. We run a full time holiday provision as well as operating on all in-service days for both schools. The holiday club, when possible, runs a number of activities including trips to the library, bowling, cinema and trips to the local parks and trampoline parks. In planning provision for child care for this year the trustees have considered the Charity Commission guidance on public benefit.

Achievements and performance

The second half of this year has been challenging for the charity. COVID saw the club closed from March through July and then, when it was able to reopen, operating at reduced capacity in line with childcare provision guidelines. The committee agreed unanimously to support staff during this unprecedented time, and were very pleased when we were able to reopen and remove the team from the furlough scheme.

Demand for places at the club has reduced as family circumstances have changed. However, the committee have made a conscious decision to utilise reserves if necessary to keep the charity operational as they believe this is a temporary position and the public benefit would be lessened should the club close.

We have been very proud of the team work shown by everyone involved with the club during this difficult period.

Financial review

The charity had incoming resources of £70,863 (2019 : £99,438) and total resources expended of £67,640 (2019: £97,047), giving a surplus of £3,223 (2019: £2,391) for the year. Total funds of the charity have therefore increased on last year, with a total surplus of £36,554 carried forward (2019 : £33,331)

The club continues to recover Gift Aid on the annual membership fee paid for each child, and all parents must now pay in advance either via a standing order, or through the child care voucher scheme. For ad hoc bookings there is strict policy requiring payment up front, which has resulted in no amounts owing to the club.

Investment policy

Aside from retaining a prudent amount each year in reserves, most of the charity's funds are to be spent in the short term in the provision of services, so there are few funds available for long term investment.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately one month of unrestricted charitable expenditure. The trustees consider that this level will produce sufficient funds to cover support and governance costs. The charity will not maintain a capital base but will seek to expend charitable donations with due and proper consideration of the future needs and objects of the charity.

Plans for future periods

The short term plan must be to adapt as necessary in line with COVID guidelines, and to ensure the charity is able to operate in the longer term. Once this is achieved, the future plans for the charity are to maintain and increase the financial strength of the charity to enable it to continue to fulfil its objectives. The club also intends to continue to subsidise trips during holidays, as and when they can re-commence. The committee will continue to monitor costs on a monthly basis, and apply for possible grant monies. The club will also continue to promote the services offered via the local schools.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate those risks. These procedures are reviewed periodically to ensure that they continue to meet the needs of the charity.

All staff are required to complete e-training in respect of data protection in light of the GDPR 2018 regulations.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ....23/11/2020.... and signed on behalf of the board of trustees by:

C Hughes
Trustee

Greenfield Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Greenfield Club

Year ended 31 August 2020

I report to the trustees on my examination of the financial statements of Greenfield Club ('the charity') for the year ended 31 August 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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

4. the financial statements 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.

Barry Davidson FCA, FCCA
Independent Examiner
Webb & Co Ltd
One New Street
Wells
Somerset
BA5 2LA

3 December 2020

Greenfield Club

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2020

	Note	2020 Unrestricted funds £	2020 **Total funds** £	2019 Total funds £
Income and endowments				
Donations and grants	5	10,834	10,834	60
Charitable activities	6	60,029	60,029	99,378
Total income		70,863	70,863	99,438
Expenditure				
Expenditure on charitable activities	7,8	67,640	67,640	97,047
Total expenditure		67,640	67,640	97,047
Net income and net movement in funds		3,223	3,223	2,391
Reconciliation of funds				
Total funds brought forward		33,331	33,331	30,940
Total funds carried forward		36,554	36,554	33,331

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Greenfield Club

Company Limited by Guarantee

Statement of Financial Position

31 August 2020

	Note	2020 £	2019 £
Current assets			
Debtors	12	604	74
Cash at bank and in hand		45,981	39,845
		46,585	39,919
Creditors: amounts falling due within one year	13	10,031	6,588
Net current assets		36,554	33,331
Total assets less current liabilities		36,554	33,331
Net assets		36,554	33,331
Funds of the charity			
Unrestricted funds		36,554	33,331
Total charity funds	15	36,554	33,331

For the year ending 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ..23/11/2020, and are signed on behalf of the board by:

C Hughes
Trustee

The notes on pages 8 to 13 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Greenfield Centre, Park Avenue, Winterbourne, Bristol, BS36 INJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue. The charity has made use of the government COVID furlough grant schemes during the year to balance its responsibilities to staff members and families, and ensure that the club was able to re-open and operate as per revised government guidelines. It will continue to evaluate and adapt, as necessary, with the aim of memberships and care provision growing in future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from fees received in advance of provision of the service is deferred until the criteria for income recognition are met.

- donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item , is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Debtors

Debtors are recognised at settlement amount due.

Creditors

Creditors are only recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

5. Donations and grants

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	834	834	60	60
Grants				
Covid Grant	10,000	10,000	–	–
	10,834	10,834	60	60

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Membership fees	508	508	3,206	3,206
Attendance fees	59,521	59,521	96,172	96,172
	60,029	60,029	99,378	99,378

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Charitable activities	67,640	67,640	97,047	97,047

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2020 £**	Total fund 2019 £
Charitable activities	67,640	67,640	97,047

9. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,140	1,140

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	45,587	64,194
Employer contributions to pension plans	689	437
Other employee benefits	125	809
	46,401	65,440

The average head count of employees during the year was 13 (2019: 14).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

Key Management Personnel

The key management personnel of the charitable company comprise the trustees and the following staff members - Sian Pumford and Elaine Teuton. The total employee benefits of the key management personnel were £28,738 (2019: £26,611)

11. Trustee remuneration and expenses

One trustee received remuneration of £2,000 during the year (2019: £3,114) for bookkeeping services to the charitable company. This is permitted under the governing document.

12. Debtors

	2020	2019
	£	£
Trade debtors	604	74

13. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	2,293	–
Accruals and deferred income	7,454	6,048
Social security and other taxes	284	540
	10,031	6,588

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £689 (2019: £437).

15. Analysis of charitable funds

Unrestricted funds

	At 1 September 2019	Income	Expenditure	At 31 August 20
	£	£	£	£
General funds	33,331	70,863	(67,640)	36,554

	At 1 September 2018	Income	Expenditure	At 31 August 19
	£	£	£	£
General funds	30,940	99,438	(97,047)	33,331

16. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2020 £**
Current assets	46,585	46,585
Creditors less than 1 year	(10,031)	(10,031)
Net assets	36,554	36,554

	Unrestricted Funds £	Total Funds 2019 £
Current assets	39,919	39,919
Creditors less than 1 year	(6,588)	(6,588)
Net assets	33,331	33,331

17. Related parties

Greenfield Club paid Justine Tipling, a trustee, £2,000 (2019 - £3,114) in her role as bookkeeper during the year. This has been agreed by the trustees and is permitted under the charity's governing document.

The following pages do not form part of the financial statements.

Greenfield Club

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £	2019 £
Income and endowments		
Donations and grants		
Donations	834	60
Covid Grant	10,000	–
	10,834	60
Charitable activities		
Membership fees	508	3,206
Attendance fees	59,521	96,172
	60,029	99,378
Total income	70,863	99,438
Expenditure		
Expenditure on charitable activities		
Cost of activities	3,052	6,485
Wages and salaries	45,587	64,194
Pension costs	689	437
Staff training	125	809
Rent and rates	9,308	10,939
Repairs and maintenance	339	4,303
Insurance	452	372
Cleaning	1,246	1,935
Accountancy and bookkeeping	4,250	5,436
Legal and professional	–	180
Telephone	716	856
Other office costs	1,306	1,020
Subscriptions	570	81
	67,640	97,047
Total expenditure	67,640	97,047
Net income	3,223	2,391

COMPANY REGISTRATION NUMBER: 04181246
CHARITY REGISTRATION NUMBER: 1087674

Greenfield Club

Company Limited by Guarantee

Unaudited Financial Statements

31 August 2020

WEBB & CO LTD
Accountants and Business Advisers
One New Street
Wells
Somerset
BA5 2LA

Greenfield Club

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2020

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	15

Greenfield Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

Reference and administrative details

Registered charity name	Greenfield Club
Charity registration number	1087674
Company registration number	04181246
Principal office and registered office	Greenfield Centre Park Avenue Winterbourne Bristol BS36 INJ

The trustees

V Kitchener	(Appointed 21 April 2020)
L Lane	(Resigned 21 April 2020)
J Tipling	(Resigned 21 April 2020)
R Sheppard	(Appointed 9 March 2020)
P Clapp	(Served from 9 March 2020 to 26 March 2020)
M Gowen	(Served from 9 March 2020 to 14 September 2020)
C Hughes	(Appointed 9 March 2020)
E Teuten	(Appointed 9 March 2020)

Company secretary	V Kitchener
Independent examiner	Barry Davidson FCA, FCCA One New Street Wells Somerset BA5 2LA

Structure, governance and management

The organisation is a charitable company limited by guarantee.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount, not exceeding £1.

The directors of the company are also charity trustees for the purpose of charity law, and under the company's Articles.

All trustees give their time voluntarily, and received no benefits from the charity. The trustees endeavour to maintain a broad mix of skills amongst the trustee body to ensure that the charity can be managed effectively. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Objectives and activities

The aims of the organisation are to provide high quality social and educational care facilities for children of primary school age in Winterbourne and the surrounding area, both before and after school each day, during the school holidays, and in-service training days.

The charity provides a breakfast, after school and holiday club based at The Greenfield Centre. The breakfast club allows drop off from 7.45am where healthy breakfast choices are available. Children are then taken to the main school playground from 8.45am, where they play with their friends before school starts.

The after school club runs from 3.30pm-6.00pm each weekday with the children being assembled in the school hall and collected by the Greenfield Club staff. (This applies to both Elm Park and St Michaels' school pupils)

Activities are provided to stimulate the children, encouraging their development in a safe and caring environment. On sunny days the children can play in the large playing field which backs onto the club, as well as being taken to the local park. Arts and crafts are provided and children can choose from a wide range of games and equipment. Snacks are provided to the children in the after school provision.

We are particularly proud of the development of our holiday and the in-service day provision. We run a full time holiday provision as well as operating on all in-service days for both schools. The holiday club, when possible, runs a number of activities including trips to the library, bowling, cinema and trips to the local parks and trampoline parks. In planning provision for child care for this year the trustees have considered the Charity Commission guidance on public benefit.

Achievements and performance

The second half of this year has been challenging for the charity. COVID saw the club closed from March through July and then, when it was able to reopen, operating at reduced capacity in line with childcare provision guidelines. The committee agreed unanimously to support staff during this unprecedented time, and were very pleased when we were able to reopen and remove the team from the furlough scheme.

Demand for places at the club has reduced as family circumstances have changed. However, the committee have made a conscious decision to utilise reserves if necessary to keep the charity operational as they believe this is a temporary position and the public benefit would be lessened should the club close.

We have been very proud of the team work shown by everyone involved with the club during this difficult period.

Financial review

The charity had incoming resources of £70,863 (2019 : £99,438) and total resources expended of £67,640 (2019: £97,047), giving a surplus of £3,223 (2019: £2,391) for the year. Total funds of the charity have therefore increased on last year, with a total surplus of £36,554 carried forward (2019 : £33,331)

The club continues to recover Gift Aid on the annual membership fee paid for each child, and all parents must now pay in advance either via a standing order, or through the child care voucher scheme. For ad hoc bookings there is strict policy requiring payment up front, which has resulted in no amounts owing to the club.

Investment policy

Aside from retaining a prudent amount each year in reserves, most of the charity's funds are to be spent in the short term in the provision of services, so there are few funds available for long term investment.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately one month of unrestricted charitable expenditure. The trustees consider that this level will produce sufficient funds to cover support and governance costs. The charity will not maintain a capital base but will seek to expend charitable donations with due and proper consideration of the future needs and objects of the charity.

Plans for future periods

The short term plan must be to adapt as necessary in line with COVID guidelines, and to ensure the charity is able to operate in the longer term. Once this is achieved, the future plans for the charity are to maintain and increase the financial strength of the charity to enable it to continue to fulfil its objectives. The club also intends to continue to subsidise trips during holidays, as and when they can re-commence. The committee will continue to monitor costs on a monthly basis, and apply for possible grant monies. The club will also continue to promote the services offered via the local schools.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate those risks. These procedures are reviewed periodically to ensure that they continue to meet the needs of the charity.

All staff are required to complete e-training in respect of data protection in light of the GDPR 2018 regulations.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ....23/11/2020.... and signed on behalf of the board of trustees by:

C Hughes
Trustee

Greenfield Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Greenfield Club

Year ended 31 August 2020

I report to the trustees on my examination of the financial statements of Greenfield Club ('the charity') for the year ended 31 August 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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

4. the financial statements 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.

Barry Davidson FCA, FCCA
Independent Examiner
Webb & Co Ltd
One New Street
Wells
Somerset
BA5 2LA

3 December 2020

Greenfield Club

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2020

	Note	2020 Unrestricted funds £	2020 **Total funds** £	2019 Total funds £
Income and endowments				
Donations and grants	5	10,834	10,834	60
Charitable activities	6	60,029	60,029	99,378
Total income		70,863	70,863	99,438
Expenditure				
Expenditure on charitable activities	7,8	67,640	67,640	97,047
Total expenditure		67,640	67,640	97,047
Net income and net movement in funds		3,223	3,223	2,391
Reconciliation of funds				
Total funds brought forward		33,331	33,331	30,940
Total funds carried forward		36,554	36,554	33,331

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Greenfield Club

Company Limited by Guarantee

Statement of Financial Position

31 August 2020

	Note	2020 £	2019 £
Current assets			
Debtors	12	604	74
Cash at bank and in hand		45,981	39,845
		46,585	39,919
Creditors: amounts falling due within one year	13	10,031	6,588
Net current assets		36,554	33,331
Total assets less current liabilities		36,554	33,331
Net assets		36,554	33,331
Funds of the charity			
Unrestricted funds		36,554	33,331
Total charity funds	15	36,554	33,331

For the year ending 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on ..23/11/2020, and are signed on behalf of the board by:

C Hughes
Trustee

The notes on pages 8 to 13 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Greenfield Centre, Park Avenue, Winterbourne, Bristol, BS36 INJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue. The charity has made use of the government COVID furlough grant schemes during the year to balance its responsibilities to staff members and families, and ensure that the club was able to re-open and operate as per revised government guidelines. It will continue to evaluate and adapt, as necessary, with the aim of memberships and care provision growing in future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from fees received in advance of provision of the service is deferred until the criteria for income recognition are met.

- donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item , is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Debtors

Debtors are recognised at settlement amount due.

Creditors

Creditors are only recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

5. Donations and grants

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	834	834	60	60
Grants				
Covid Grant	10,000	10,000	–	–
	10,834	10,834	60	60

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Membership fees	508	508	3,206	3,206
Attendance fees	59,521	59,521	96,172	96,172
	60,029	60,029	99,378	99,378

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2020 £**	Unrestricted Funds £	Total Funds 2019 £
Charitable activities	67,640	67,640	97,047	97,047

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2020 £**	Total fund 2019 £
Charitable activities	67,640	67,640	97,047

9. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,140	1,140

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	45,587	64,194
Employer contributions to pension plans	689	437
Other employee benefits	125	809
	46,401	65,440

The average head count of employees during the year was 13 (2019: 14).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

Key Management Personnel

The key management personnel of the charitable company comprise the trustees and the following staff members - Sian Pumford and Elaine Teuton. The total employee benefits of the key management personnel were £28,738 (2019: £26,611)

11. Trustee remuneration and expenses

One trustee received remuneration of £2,000 during the year (2019: £3,114) for bookkeeping services to the charitable company. This is permitted under the governing document.

12. Debtors

	2020	2019
	£	£
Trade debtors	604	74

13. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	2,293	–
Accruals and deferred income	7,454	6,048
Social security and other taxes	284	540
	10,031	6,588

14. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £689 (2019: £437).

15. Analysis of charitable funds

Unrestricted funds

	At 1 September 2019	Income	Expenditure	At 31 August 20
	£	£	£	£
General funds	33,331	70,863	(67,640)	36,554

	At 1 September 2018	Income	Expenditure	At 31 August 19
	£	£	£	£
General funds	30,940	99,438	(97,047)	33,331

16. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2020 £**
Current assets	46,585	46,585
Creditors less than 1 year	(10,031)	(10,031)
Net assets	36,554	36,554

	Unrestricted Funds £	Total Funds 2019 £
Current assets	39,919	39,919
Creditors less than 1 year	(6,588)	(6,588)
Net assets	33,331	33,331

17. Related parties

Greenfield Club paid Justine Tipling, a trustee, £2,000 (2019 - £3,114) in her role as bookkeeper during the year. This has been agreed by the trustees and is permitted under the charity's governing document.

The following pages do not form part of the financial statements.

Greenfield Club

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £	2019 £
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Expenditure on charitable activities		
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Staff training	125	809
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Telephone	716	856
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