

Registered Charity Number: 1112358

Nethergreen Junior After School Club

Annual report and Unaudited Financial Statements

For the period ended 31 August 2022

Nethergreen Junior After School Club

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Nethergreen Junior After School Club

Administrative Information For the period ended 31 August 2022

Trustees

Mrs H Mortiboys	Chair	
Mrs S Cochrane	Appointed	09/07/2021
Ms L Edwards	Appointed	17/04/2022
Mr J Weston	Appointed	24/05/2022
Mr A Borthwick	Resigned	20/07/2021
Mrs H Hush	Resigned	21/07/2022
Mrs M Topliss	Resigned	31/07/2021

Registered Ofsted Representative

Mrs H Mortiboys

Registered office

Nether Green Junior School
Fulwood Road
Sheffield
S10 3QA

Charity number

1112358

Bankers

Virgin Money
23 Surrey Street
Sheffield
S1 2LG

Independent Examiner

P Drobinski MICB
33 Hillcote Close
Hallam Head
Sheffield
S10 2LG

Nethergreen Junior After School Club

Trustees' Annual Report For the period ended 31 August 2022

The Trustees of the charity submit their annual report and the financial statements for the period ended 31 August 2022.

The financial statements comply with the Charities Act 2011, the governing document and the charities Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Structure, Governance and Management

Nethergreen Junior Afterschool Club (NGJASC) is a registered charity operated under the rules of its constitution dated 26 September 2005.

NGJASC's Board of Trustees consists of a Chair, and three other trustees.

Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution.

They have delegated responsibility for operational matters including financial and administrative processes. Day to day activity is managed and carried out by paid staff, a manager with overall responsibility and who attends trustee meetings, two deputy managers and a team of qualified and unqualified playworkers and volunteers.

Charitable Aims and Objectives

The object of the charity is to provide the necessary facilities for the daily care, recreation and education of young children during out of school hours. The charity provides the following:

- a) The provision of school rooms and a playground in which children can undertake educational and recreational activities.
- b) The provision of play equipment and educational books to enable activities to be carried out.
- c) The provision of human resources to educate children and to improve their interpersonal skills.

Public Benefit Statement

The trustees give due consideration to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities

Nethergreen Junior After School Club

Trustees' Annual Report – continued For the period ended 31 August 2022

Achievements and performance

The club provides child-centered before and after school childcare for pupils of Nether Green Junior School being based at the school from Mondays to Fridays.

We provide high quality care with qualified staff as well as offering a wide variety of indoor and outdoor play including board games, arts and crafts, sports, a quiet corner, dressing up and cooking activities.

The club has recovered well following the shutdowns during the pandemic. Both the breakfast club and the afterschool club are well attended with fees of £135,950 being received from club attendees. During this period a grant was also received from the council as part of the covid recovery.

The incoming resources are used to meet the running costs of the club. The main costs to the club were staffing costs of £92,864, which are necessary for the supervision and educational advancement of children. The other principal overhead is rent paid to the school for the use of their rooms which amounted to £26,829.

Reserves Policy

NGJASC Trustees review the financial risks associated with the running of the afterschool club on an ongoing basis. It is club policy to ensure that sufficient reserves are kept in the charity bank account in order to meet any unexpected costs or contractual costs if the club were to close. It is considered reasonable for the target level of reserves to be in the range of £15,000 to £25,000 in view of the fact that reserves will fluctuate during the year.

As at 31 August 2022 free reserves (general funds excluding fixed assets) total £27,716 (2021: £21,441)

Nethergreen Junior After School Club

Trustees' Annual Report – continued For the period ended 31 August 2022

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

1. Select suitable accounting policies and apply them consistently
2. Observe the methods and principles in the applicable Charities SORP
3. Make judgements and estimates that are reasonable and prudent
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

The Trustees declare that they have approved the Trustees' Annual Report above on 24/04/2023:



Signed for and on behalf of the Trustees:

S Cochrane
Trustee

Independent examiner's report to the Trustees of Nethergreen Junior After School Club ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the 17 months ended 31 August 2022.

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 2011 Act and in carrying out my examination I have followed all applicable 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 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 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.

Signed: 

P Drobinski MICB
33 Hillcote Close
Hallam Head
Sheffield
S10 2LG

Date: 24 April 2023.

Nethergreen Junior After School Club

Statement of Financial Activities (incorporating the income and expenditure account) For the period ended 31 August 2022

			Total 17 Months 2022 £	Total 12 months 2021 £
	Notes	Notes		
Income from:				
Grants & Donations	2		1,830	20,642
Attendance Fees			135,425	44,205
Registration Fees			525	240
Fundraising			-	31
Investment income - bank interest			7	-
Other income			-	2,500
Total income			137,787	67,618
Expenditure on:				
Staff Wages	3		58,404	40,221
Management Coordinator Costs	3		33,366	24,925
Accountancy & Payroll Services			2,924	3,676
Staff Pension Costs	3		1,094	1,139
Contribution to School Costs			26,829	6,511
Staff Training & Subscriptions			2,119	1,508
Craft, Equipment and refreshments			3,120	2,165
Bank Charges			175	-
Telephone			1,221	587
Stationery, Postage & Computer Costs			235	526
Insurance			748	438
Small Sundry Items			340	123
Xmas Party			320	-
Independent Examination			100	100
Equipment Depreciation			386	193
Total expenditure			131,381	82,112
Net income/(expenditure)			6,406	(14,494)
Net movement in funds			6,406	(14,494)
Total funds brought forward			21,820	36,314
Total funds carried forward			28,226	21,820

Nethergreen Junior After School Club

Balance Sheet

As at 31 August 2022

	Notes	Total 2022 £	Total 2021 £
Fixed assets	4	<u>612</u>	<u>379</u>
Current assets			
Debtors	5	379	513
Cash at bank and in hand		<u>32,828</u>	<u>21,154</u>
Total current assets		<u>33,207</u>	<u>21,667</u>
Creditors: amounts falling due within one year	6	(5,593)	(226)
Net current assets		<u>27,614</u>	<u>21,441</u>
Total assets less current liabilities		28,226	21,820
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u>28,226</u>	<u>21,820</u>
Funds of the Charity			
Unrestricted funds		<u>28,226</u>	<u>21,820</u>
Total funds		<u>28,226</u>	<u>21,820</u>

Approved by the Board on ...24/04/2023..... and signed on behalf of the board by:



S Cochrane
Trustee

Nethergreen Junior After School Club

Notes to the Accounts

For the period ended 31 August 2022

1 Accounting Policies

(a) General

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to

Nethergreen Junior After School Club meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The financial statements are presented in sterling which is the functional currency of the charity and are

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be

(c) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

(e) Tangible fixed assets

Depreciation has been calculated to write down the cost of all tangible fixed assets over their expected useful lives on the following basis:

Equipment	3-10 years straight line
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(f) Fee debtors

Fee debtors are amounts due from customers for sessions charged in the ordinary course of business.

Fee debtors are recognised initially at the transaction price. A provision for the impairment of fee debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of receivables.

Nethergreen Junior After School Club

Notes to the Accounts (continued) For the period ended 31 August 2022

1 Accounting Policies (continued)

(g) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current

(h) Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor.

(i) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to

2 Grants and donations

	Total 2022 £	Total 2021 £
SSP Grant	426	-
Sheffield City Council Covid Grant	1,404	-
Coronavirus Job Retention Scheme	-	20,442
Donations	-	200
	<u>1,830</u>	<u>20,642</u>

All grants received were unrestricted.

3 Staff costs

	2022 £	2021 £
Gross salaries	91,770	65,146
Employer Pension Contribution	1,094	1,139
	<u>92,864</u>	<u>66,285</u>

No employee received emoluments of more than £60,000.

The average number of employees during the period was 9.

Nethergreen Junior After School Club

Notes to the Accounts (continued) For the period ended 31 August 2022

4 Fixed assets	Equipment	Total
	£	£
Cost or Valuation		
As at 31 March 2021	1,659	1,659
Additions	619	619
As at 31 August 2022	2,278	2,278
Depreciation		
As at 31 March 2021	1,280	1,280
Charge for the year	386	386
As at 31 August 2022	1,666	1,666
Net book value		
As at 31 August 2022	612	612
As at 31 March 2021	379	379
5 Debtors	2022	2021
	£	£
Prepayments	379	399
Fee Debtors	-	114
	379	513
6 Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals	5,593	226
	5,593	226

7 Trustee expenses and related party transactions

No trustees received reimbursed expenses in the year (2021: £nil).

No trustee was paid remuneration for their role. There were no other related party transactions.