



Charity Registration No. 1142955

BOTESDALE AFTER SCHOOL CLUB  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020

## BOTESDALE AFTER SCHOOL CLUB

### LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

J O'Loane  
A Turner-Cley  
Mrs Jennifer Ralls  
Jane Timberlake (Appointed 16 October 2019)  
Suzanne Cuthbert (Appointed 16 October 2019)  
Gavin Clay (Appointed 31 January 2021)

**Charity number**

1142955

**Principal address**

c/o 2 Chapel Lane  
Botesdale  
Diss  
Norfolk  
IP22 1DT

**Independent examiner**

Waveney Accountants Limited  
T/as Newman & Co  
Chartered Accountants  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

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## BOTESDALE AFTER SCHOOL CLUB

### CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

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## BOTESDALE AFTER SCHOOL CLUB

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 AUGUST 2020

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The trustees present their report and financial statements for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The charity's objects are to provide quality, affordable childcare in a safe, fun and social environment, which is assessable to all children and guarantees parent and carers peace of mind.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Significant activities**

The children are offered a choice of nutritious snacks and drinks on arrival and are free to choose from a variety of art and craft activities and a range of table top games. We have an I.T and 'Chill Out' zone. We provide equipment for physical play activities, both indoors and out. We have full use of the playing-field and adventure play are within the constraints of the necessary supervision.

We are open term-time, Monday to Friday, 3.25-6.00 pm. We provide after school care for children between the ages of 3 to 11 years.

#### **Achievements and performance**

##### **Charitable activities**

We provide after school care for as much as 250 children from around 150 families.

We are delighted to have maintained a high profile within the local community over the past year.

Throughout the year we have run a successful programme of fundraising activities to finance the purchase of new resources for the club.

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The charity is controlled by its governing document, a deed of association, dated 25 November 2010, and it constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

J O'Loane

A Turner-Cley

Mrs Jennifer Ralls

Jane Timberlake

Suzanne Cuthbert

Gavin Clay

(Appointed 16 October 2019)

(Appointed 16 October 2019)

(Appointed 31 January 2021)

BOTESDALE AFTER SCHOOL CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

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**Recruitment and appointment of new trustees**

Trustees are elected by the committee.

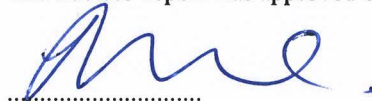
**Covid - 19**

The club closed on 23rd March 2020 due to the outbreak of Covid-19. We furloughed all 9 staff and have been receiving a grant through the Coronavirus Job Retention Scheme to cover the wages.

We re-opened on Wednesday 23rd July for Summer Club, we ran this for three days a week over a period of five weeks, unfortunately the uptake was low and this resulted in it running at a loss.

We have taken out a loan under the Coronavirus Bounce Back Scheme for £8,000 to help us when we resume business fully in September as we believe our numbers will be reduced especially if the Government continues to insist on grouping the children into 'bubbles'. This will have a negative effect on us as pre covid the club collected children from 6 primary schools who will now not be able to mix together.

The trustees' report was approved by the Board of Trustees.



.....  
**J O'Loane**

Trustee

Dated: ..... 5/5/21

## BOTESDALE AFTER SCHOOL CLUB

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

#### FOR THE YEAR ENDED 31 AUGUST 2020

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**BOTESDALE AFTER SCHOOL CLUB**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF BOTESDALE AFTER SCHOOL CLUB**

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

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

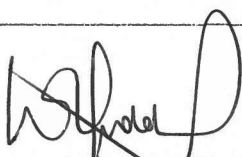
**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.



Waveney Accountants Limited

T/as Newman & Co  
Chartered Accountants  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Dated: .....3/5/21.....

**BOTESDALE AFTER SCHOOL CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 AUGUST 2020**

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	319	-	319	1,257	10,000	11,257
Charitable activities	4	42,024	-	42,024	65,897	-	65,897
Other trading activities	5	969	-	969	1,511	-	1,511
Other income	6	12,683	-	12,683	-	-	-
<b>Total income</b>		<b>55,995</b>	<b>-</b>	<b>55,995</b>	<b>68,665</b>	<b>10,000</b>	<b>78,665</b>
<b><u>Expenditure on:</u></b>							
Raising funds	7	-	-	-	90	-	90
Charitable activities		65,752	-	65,752	70,376	-	70,376
<b>Total resources expended</b>		<b>65,752</b>	<b>-</b>	<b>65,752</b>	<b>70,466</b>	<b>-</b>	<b>70,466</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(9,757)</b>	<b>-</b>	<b>(9,757)</b>	<b>(1,801)</b>	<b>10,000</b>	<b>8,199</b>
Gross transfers between funds		4,052	(4,052)	-	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(5,705)</b>	<b>(4,052)</b>	<b>(9,757)</b>	<b>(1,801)</b>	<b>10,000</b>	<b>8,199</b>
Fund balances at 1 September 2019		10,836	10,000	20,836	12,637	-	12,637
<b>Fund balances at 31 August 2020</b>		<b>5,131</b>	<b>5,948</b>	<b>11,079</b>	<b>10,836</b>	<b>10,000</b>	<b>20,836</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BOTESDALE AFTER SCHOOL CLUB

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	11		8,595		11,461
<b>Current assets</b>					
Debtors	12	2		6	
Cash at bank and in hand		10,905		9,453	
		<u>10,907</u>		<u>9,459</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(423)</u>		<u>(84)</u>	
Net current assets			10,484		9,375
<b>Total assets less current liabilities</b>			19,079		20,836
<b>Creditors: amounts falling due after more than one year</b>	14		(8,000)		-
Net assets			<u>11,079</u>		<u>20,836</u>
<b>Income funds</b>					
Restricted funds			5,948		10,000
Unrestricted funds			5,131		10,836
			<u>11,079</u>		<u>20,836</u>

The financial statements were approved by the Trustees on ..... 5/5/2021

  
.....  
J O'Loane  
Trustee

## BOTESDALE AFTER SCHOOL CLUB

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 AUGUST 2020

## **1 Accounting policies**

### **Charity information**

Botesdale After School Club is a registered charity number 1142955.

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

At the time of approving the financial statements, the trustees have secured an £8,000 Coronavirus Bounce Back Scheme loan, without which the charity would have been unable to continue to provide the services at pre-covid levels. The trustees now have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## BOTESDALE AFTER SCHOOL CLUB

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

#### **1 Accounting policies**

**(Continued)**

##### **1.5 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 relating 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.

##### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	25% Reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

##### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

## BOTESDALE AFTER SCHOOL CLUB

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

#### **1 Accounting policies**

**(Continued)**

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### **3 Donations and legacies**

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
Donations and gifts	319	257	-	257
Grants receivable	-	1,000	10,000	11,000
	<u>319</u>	<u>1,257</u>	<u>10,000</u>	<u>11,257</u>

**BOTESDALE AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2020**

**3 Donations and legacies**

**(Continued)**

**Grants receivable for core activities**

Groundwork UK	-	1,000	-	1,000
Awards 4 All Big Lottery	-	-	10,000	10,000
	<u>-</u>	<u>1,000</u>	<u>10,000</u>	<u>11,000</u>
	<u>-</u>	<u>1,000</u>	<u>10,000</u>	<u>11,000</u>

**4 Charitable activities**

	<b>After School Club 2020 £</b>	<b>After School Club 2019 £</b>
Services provided under contract	42,024	65,897
	<u>42,024</u>	<u>65,897</u>

**5 Other trading activities**

	<b>Unrestricted funds 2020 £</b>	<b>Unrestricted funds 2019 £</b>
Fundraising events	969	1,511
	<u>969</u>	<u>1,511</u>

**6 Other income**

	<b>Unrestricted funds 2020 £</b>	<b>Total 2019 £</b>
Other income	12,683	-
	<u>12,683</u>	<u>-</u>

BOTESDALE AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

**7 Raising funds**

	<b>Total</b>	<b>Unrestricted funds</b>
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<u>Fundraising and publicity</u>		
Staging fundraising events	-	90
	<hr/>	<hr/>
	-	90
	<hr/>	<hr/>

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year in relation to their appointment as trustee.

**9 Employees**

The average monthly number of employees during the year was:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
	9	10
	<hr/>	<hr/>
<b>Employment costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	48,394	50,478
Other pension costs	277	216
	<hr/>	<hr/>
	48,671	50,694
	<hr/>	<hr/>

No employees received emoluments in excess of £60,000.

**10 Independent examination**

Fees payable for the independent examination were £450 (2019 - £450).

**BOTESDALE AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2020**

**11 Tangible fixed assets**

	<b>Motor vehicles</b>
	<b>£</b>
<b>Cost</b>	
At 1 September 2019	30,412
At 31 August 2020	30,412
<b>Depreciation and impairment</b>	
At 1 September 2019	18,952
Depreciation charged in the year	2,865
At 31 August 2020	21,817
<b>Carrying amount</b>	
At 31 August 2020	8,595
At 31 August 2019	11,461

**12 Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	2	6

**13 Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	423	84

**14 Creditors: amounts falling due after more than one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans	8,000	-

**15 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £277 (2019 - £216).

BOTESDALE AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

**16 Analysis of net assets between funds**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 August 2020 are represented by:						
Tangible assets	8,595	-	8,595	1,461	10,000	11,461
Current assets/(liabilities)	10,484	-	10,484	9,375	-	9,375
Long term liabilities	(8,000)	-	(8,000)	-	-	-
	<u>11,079</u>	<u>-</u>	<u>11,079</u>	<u>10,836</u>	<u>10,000</u>	<u>20,836</u>

**17 Related party transactions**

There were no disclosable related party transactions during the year (2019 - none).