

**ASHTON GATE OUT OF SCHOOL CARE
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

**Charity Number 1144396
Company Registration Number 07757557**

ASHTON GATE OUT OF SCHOOL CARE
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

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ASHTON GATE OUT OF SCHOOL CARE

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2024

Status

Ashton Gate out of School Care is a company limited by guarantee (registration number 07757557) and granted charitable status by the Charity Commission on 21st October 2011 under number 1144396.

Trustees

The directors of the charitable company ("the charity") are its trustees for the purposes of the charity law, and throughout this report are collectively referred to as the trustees.

The Trustees who served during the year and since the year end were as follows:

Victoria Kent
Simon Kocziban
Mark Scanlon
Jonathon Ayres
Caroline Cuthbert King
Samantha Furley
Sabrina Sallis
Rosanna Bailey

Registered Office

Caretaker's House
Ashton Gate Road
Ashton Gate
Bristol
BS3 1SZ

Independent Examiners

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
The Park,
Daventry Road, Knowle
Bristol BS4 1DQ

Bankers

HSBC
2 Cannon Street
Bedminster
BS3 1BW

ASHTON GATE OUT OF SCHOOL CARE

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2024

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st August 2024.

The financial statements comply with the Charities Act 2011 as amended by the Charities Act 2022, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Structure, governance and management

The Directors

The Board of Directors, who are Trustees for the purpose of charity law, have served throughout the period and up to the date of this report.

Investment powers

Under the memorandum and articles of association, the charity has the power to make any investments that the trustees see fit.

Charities and Public Benefit

The Trustees have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Objectives and activities

Objects of the Charity

- To provide facilities for the daily care, recreation, and development of children during out-of-school hours.
- To advance education and training of persons providing such care.
- To advance the education of children by providing facilities not required to be provided by the local education authority.

Summary of main objectives in relation to the above objects

During 2023-2024, AGOSC has continued to provide breakfast, after-school club, lunch club, forest school, and holiday playscheme services to over 550 registered children. We have delivered a wide range of activities spanning the Early Years Foundation Stage curriculum and Every Child Matters objectives.

We have maintained funding for places to support disabled children and those on income-related benefits, ensuring 1-1 care where necessary. The demand for after-school care remained high,

ASHTON GATE OUT OF SCHOOL CARE

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2024

averaging 170 children per day at after-school club and 50 at breakfast club, with an average of 60 children per holiday playscheme session.

This year, we have further developed the Forest School provision, expanded outdoor play areas, and maintained high standards for staff training and support. Staff supervisions, mentoring, and weekly meetings ensured quality provision and consistent communication.

Achievements and Performance

- Successfully maintained AGOSC's reputation as a high-quality, inclusive childcare provider in the Bristol area.
- Received positive feedback from parents and carers through regular surveys and the Family platform.
- Staff members completed training in forest school, first aid, safeguarding, and GDPR compliance.
- Refurbished outdoor learning spaces and upgraded equipment at both sites, including improvements to lighting and safety features.
- Continued our detailed evaluation processes with regular observations, shared via our online platform.

Financial Review

AGOSC's financial position remains stable and resilient.

- **Income:** Fee income and grant funding were maintained at expected levels. There were no changes to fee structure in this period.
- **Expenditure:** Staffing remained the largest expense, with all staff paid the Living Wage. Investment in site improvements and staff training was prioritised.
- **Reserves:** We have continued to maintain sufficient reserves to cover at least three months' running costs, in line with policy. These reserves ensure stability and allow us to react to any changes in demand or unforeseen expenses.

Key Financial Headlines (2023-2024):

- The charity operated at near-full capacity for most sessions.
- No significant bad debts or funding shortfalls were reported.
- Administrative processes, including payroll and compliance, continued to be effectively managed.

Risk & Reserves Review

- The trustees review risks regularly, particularly those relating to operational, financial, and safeguarding areas.
- The reserves policy remains unchanged and is considered appropriate for our ongoing activities and commitments.
- Major risks identified (e.g., changes in government childcare policy, local authority funding) are reviewed in detail each meeting.

ASHTON GATE OUT OF SCHOOL CARE

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2024

Going Concern

The trustees have reviewed the circumstances of the charity and are confident that adequate resources remain available to fund the activities for the foreseeable future. We continue to plan for growth and are exploring future expansion of our provision to meet local demand.

Plans for Future Periods

- Continue to monitor and adapt to government and local authority guidance regarding wrap-around care.
- Maintain our commitment to supporting disabled children and those on income-related benefits.
- Expand and enhance our Forest School and outdoor provision.
- Invest in staff training and team-building events.
- Begin work on further site improvements (toilet area, pond area, and continued refurbishment at OCP).


Review trustee recruitment and skill mix to ensure strong governance.

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The trustees are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable UK 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 business.

The trustees are responsible for keeping proper 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 Companies Act 2006. 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.

Signed by:  Date 26/6/2025
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Victoria Kent
Registered Office
Caretaker's House, Ashton Gate Road
Ashton Gate, Bristol, BS3 1SZ

ASHTON GATE OUT OF SCHOOL CARE

Independent Examiner's Report to the Trustees

YEAR ENDED 31 AUGUST 2024

I report on the accounts of the company for the year ended 31st August 2024 which are set out on pages 9 to 14.

Responsibilities and basis of report

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

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

Independent examiner's statement

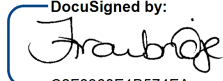
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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

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

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

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
The Park, Daventry Road, Knowle
Bristol BS4 1DQ

DocuSigned by:

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26/6/2025
Date

ASHTON GATE OUT OF SCHOOL CARE**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 31 AUGUST 2024**

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Income and Endowments from:					
Investment income		2,857	-	2,857	2,389
Fee income		589,201	-	589,201	520,559
Total		592,058	-	592,058	522,948
Expenditure On:					
	3				
Charitable activities		522,729	-	522,729	456,332
Governance costs		678	-	678	454
Total		523,407	-	523,407	456,786
Net income/(expenditure)		68,651	-	68,651	66,162
Net movement in funds		68,651	-	68,651	66,162
Total funds brought forward		354,932	-	354,932	288,770
Total funds at 31 August 2024	10	423,583	-	423,583	354,932

All of the activities of the charity are classed as continuing

The notes on pages 9 to 14 form part of these financial statements

ASHTON GATE OUT OF SCHOOL CARE**BALANCE SHEET****YEAR ENDED 31 AUGUST 2024**

		2024	2023
	Note	£	£
Fixed assets			
Tangible assets	7	58,094	22,918
Current assets			
Debtors	8	3,109	3,716
Cash at bank and in hand		401,180	342,458
		<u>404,289</u>	<u>346,174</u>
Creditors : Amounts falling due within one year	9	(38,800)	(14,160)
		<u></u>	<u></u>
Net current assets or liabilities		365,489	332,014
Total net assets or liabilities		<u><u>423,583</u></u>	<u><u>354,932</u></u>
Total funds of the charity	10		
Unrestricted funds		423,583	354,932
		<u><u>423,583</u></u>	<u><u>354,932</u></u>

The directors are satisfied that the company is 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

26/6/2025

These financial statements were approved by the trustees on and are signed on their behalf by:

Signed by:

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Vicky Kent - Director

The notes on pages 9 to 14 form part of these financial statements

ASHTON GATE OUT OF SCHOOL CARE**STATEMENT OF CASH FLOWS****YEAR ENDED 31 AUGUST 2024**

	2024	2023
	£	£
Cash flows from operating activities:		
Net movement in funds	68,651	66,162
<i>Adjustments for:</i>		
Depreciation Charges	16,861	6,454
Dividends, interest and rents from investments	(2,857)	(2,389)
(Increase) / decrease in debtors	607	1,184
Decrease / (increase) in creditors	24,640	7,777
Net cash generated from operating Activities	107,902	79,188
Cash flows from investing activities		
Dividends, interest and rents from investments	2,857	2,389
Purchase of tangible assets	(52,037)	(17,787)
Net cash provided used in investing activities	(49,180)	(15,398)
Net Increase in cash and cash equivalents	58,722	63,790
Cash and cash equivalents at beginning of year	342,458	278,668
Cash and cash equivalents at end of year	401,180	342,458

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

ASHTON GATE OUT OF SCHOOL CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

1 Accounting Policies

- a) The accounts have been prepared on the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.
- b) The financial statements has been prepared in accordance with 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 from 1 January 2019) - (Charities SORP(FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.
- c) The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. AGOSC continues to operate at almost full capacity for most Afterschool and Forest school sessions and we continue to be very popular for Holiday playschemes with sessions already booked into next academic year.
- d) The charity is a public benefit entity as defined under FRS102.
- e) The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:
- f) Income from donations is included in income when these are receivable, except as follows:
 - i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
 - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.
- g) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- h) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.
- i) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.
Leasehold improvements - 5 years
- j) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- k) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- l) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- m) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.
- n) The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

ASHTON GATE OUT OF SCHOOL CARE**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2024****Income and Endowments:****2 Government grants**

The charitable company did not receive government grants in the period ending 31 August 2024 (2023: £Nil). There are no unfulfilled conditions or contingencies attaching to grants in the year ended 31 August 2024.

Expenditure on:**3 Charitable Activities**

	Charitable Activities £	Support Costs £	Governance Costs £	Total Funds 2024 £	Total Funds 2023 £
Wages and other related costs	428,409	-	-	428,409	383,870
Administration	-	1,668	-	1,668	3,301
Property maintenance	-	3,989	-	3,989	13,381
Rent	1,750	-	-	1,750	1,604
Trips	600	-	-	600	1,669
Independent examination	-	-	678	678	616
Professional fees	-	673	-	673	3,131
Payroll administration	-	4,020	-	4,020	4,074
Insurance	1,153	-	-	1,153	944
Membership/licence fees	5,198	-	-	5,198	535
Household goods	3,460	-	-	3,460	823
Communications	3,146	773	-	3,919	2,933
Utilities	7,613	-	-	7,613	4,507
Employee recognition	-	1,661	-	1,661	653
Groceries	11,697	-	-	11,697	8,028
Training	3,584	-	-	3,584	-
Activity resources & equipment	21,840	-	-	21,840	17,494
Uniforms	1,992	-	-	1,992	1,259
Recruitment	1,148	34	-	1,182	50
Residents parking scheme	-	1,460	-	1,460	1,460
Depreciation	-	16,861	-	16,861	6,454
Sub-total	491,590	31,139	678	523,407	456,786
Allocation of support costs	31,139	(31,139)	-	-	-
	<u>522,729</u>	<u>-</u>	<u>678</u>	<u>523,407</u>	<u>456,786</u>

Charitable activities prior year - all unrestricted

4 Net incoming resources for the year**This is stated after charging:**

	2024 £	2023 £
Depreciation	16,861	6,454
Independent Examiners fee	-	616

ASHTON GATE OUT OF SCHOOL CARE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

5 Staff costs and numbers

The aggregate payroll costs were:

	2024	2023
	£	£
Wages and salaries	412,036	367,712
Social security costs	10,132	10,927
Pension costs	6,241	5,231
	<u>428,409</u>	<u>383,870</u>

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

The average monthly head count was 30 staff (2023: 28 staff)

The key management personnel of the charity comprise the board of trustees & two senior employees. Total employee benefits of key management personnel, during the year, total £82,273 (2023: £80,560)

6 Taxation

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

7 Tangible fixed assets

	Leasehold Improvements	Total
	£	£
Cost	32,269	32,269
Addition	52,037	52,037
At 31 August 2024	<u>84,306</u>	<u>84,306</u>
At 1 Sept 2023	9,351	9,351
Charge for the period	16,861	16,861
At 31 August 2024	<u>26,212</u>	<u>26,212</u>
Net book value		
At 31 August 2024	<u>58,094</u>	<u>58,094</u>
At 31 August 2023	<u>22,918</u>	<u>22,918</u>

ASHTON GATE OUT OF SCHOOL CARE**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2024**

8 Debtors	2024	2023
	£	£
Fees owing	1,586	1,390
Bike to Work scheme	700	1,375
Prepayments - Insurance	823	951
	<u>3,109</u>	<u>3,716</u>
9 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	982	-
Tax and National Insurance	4,617	10,116
Pension	1,241	1,002
Accruals	31,960	3,042
	<u>38,800</u>	<u>14,160</u>
10 Movement in funds	At	At
	01-Sep	31-Aug
	2023	2024
	£	£
Unrestricted funds		
General fund	227,014	310,489
Designated Funds		
Redundancy reserve	55,000	55,000
Committed Building works	50,000	-
Asset depreciation	22,918	58,094
Total funds	<u>354,932</u>	<u>423,583</u>
Purpose of Designated funds		
Redundancy reserve	Funds held for future liabilities if needed	
Committed building works	Funds held for future committed building works at both sites	
Asset depreciation	Represents the value of unrestricted fixed assets held on the balance sheet at year end.	

11 Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

12 Related party transactions

There were no other related party transactions during the year.

ASHTON GATE OUT OF SCHOOL CARE**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2024****13 Company limited by guarantee**

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

14 Analysis of Charitable Funds - Previous Year (as required by paragraph 4.2. of the SORP)

	General Funds	Restricted Funds	Total Funds 31-Aug 2023
	£	£	£
Incoming and Endowments from:			
Investment income	2,389	-	2,389
Fee income	520,559	-	520,559
Total	522,948	-	522,948
Expenditure On:			
Charitable activities	456,332	-	456,332
Other	454	-	454
Total	456,786	-	456,786
Net income/(expenditure)	66,162	-	66,162
Net income/(expenditure) before other Gains and losses	66,162	-	66,162
Net movement in funds	66,162	-	66,162
Total funds brought forward	288,770	-	288,770
Total Funds Carried Forward	354,932	-	354,932