

ASHLEY DOWN AFTER SCHOOL CLUB AND HOLIDAY PLAYScheme
ACCOUNTS

Year ended 31 December 2023

Charity Number 1154025

ASHLEY DOWN AFTER SCHOOL CLUB AND HOLIDAY PLAYScheme
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

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ASHLEY DOWN AFTER SCHOOL CLUB AND HOLIDAY PLAYScheme

Legal and administrative information

YEAR ENDED 31 DECEMBER 2023

Full Name:	Ashley Down After School Club and Holiday Playscheme	
Registered Charity Number:	1154025	
Address:	Manor Farm Boys Club Wellington Hill Bristol BS7 8ST	
Trustees:	Laura Rusbridge (Co-Chair March 2023) Nicola Presley (Co-Chair April 2024) Heidi Burniston (Treasurer March 2023) Sarah Barker (Secretary March 2023) Laura Ashley Joanne Morris Nicholas Lind Helen Thomson Zoe Crick-Turner (resigned June 2024)	
Trustees resigned at AGM March 2023:	Julia Hodgson (Chair) Lindsey Shobbrook (HR officer) Sharon Gordon (Treasurer) Kate Bruce	
Trustees resigned at AGM April 2024:	Jessica Tibble (Co-Chair) Leigh Thomas	
Key Management personnel:	Haidi Haskins – Charity and Play group Manager	
Independent Examiner:	Jacob Trowbridge MAAT Bristol Community Accountants CIC The Park, Daventry Road, Knowle Bristol BS4 1DQ	
Bankers:	Unity Trust Bank PLC Nine Brindley Place Birmingham B1 2HB	Lloyds Bank PLC 25 Gresham Street London EC2V 7HN
Accounting Services:	Joanne Trowbridge MAAT Bristol Community Accountants CIC (11836955)	

ASHLEY DOWN AFTER SCHOOL CLUB AND HOLIDAY PLAYScheme

TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities.

Structure, Governance and Management

Organisation

Ashley Down After School Club and Holiday Play Scheme is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed according to its association constitution, adopted 01 Oct 2013.

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. There must be at least 4 charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. The maximum number of charity trustees is 8. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum. Any person who retires as a charity trustee by rotation or by giving notice to the CIO is eligible for reappointment. A charity trustee who has served for 4 consecutive terms may not be reappointed for a 5th consecutive term but may be reappointed after an interval of at least 2 years.

A number of existing trustees stepped down at the 2023 AGM as a result of their children no longer attending the club. Many of these trustees had been on the board since the creation of the club, and the new trustees thanked them for their commitment to the club to date. A number of newer trustees stayed on the board and took up new roles.

New trustees for this period were recruited from the parent population of the club, using an email Call to Action to parents asking for volunteers to join the trustee board. New trustees presented at the AGM, and were nominated, seconded and voted in at the AGM.

Objectives and activities

Objects of the Charity

- A) To provide the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays.
- B) To advance the education and training of the persons in the provision of such care, education and recreational facilities.

Ashley Down After School Club is a not-for-profit organisation providing affordable, quality childcare for children aged 4 to 11. The provision of wrap around care is offered for children attending Brunel Field Primary School and Ashley Down Primary School, in accordance with the guidance issued by the Charity Commission on public benefit.

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YEAR ENDED 31 DECEMBER 2023

The charity's purpose is to provide quality, regulated care for children between the hours of 7:45 to the start of the school day and from 15:15 to 17:40. This benefits parents/carers who work or are unable to meet the drop off and collection times for the school day. Provision was also offered occasionally during the reporting period on non-school days as a holiday club.

Fees are collected to cover the costs of providing this care with any profit being reinvested into the club.

Public benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Review of activities & summary of main objectives

During 2023, our organisation has made significant strides in enhancing its operations and services. Despite our expansion in 2021/22, the club continued to operate with a waiting list, with significant additional demand from the 2023 Reception intake adding to the pipeline. Collaborating closely with school authorities, the club secured additional space at both the Ashley Down and Brunel Field schools whilst continuing to operate from the Main Site.

Breakfast and Afterschool clubs are run on school days. For children attending Brunel Field from all year groups, the club was held at the Brunel Field school site. For children attending Ashley Down from the Reception and Year 1 year groups, the club was held at the Ashley Down school site. For children attending Ashley Down in the Year 2 to 6 year groups, the club was held at a dedicated space within the grounds of the Bristol Civil Service Sports Club on Filton Avenue known as Main Site.

Between January 2023 and July 2023, the club provided up to 56 after-school places per day for children attending Ashley Down Primary School and up to 60 places per day for children attending Brunel Field Primary School. In September 2023 our provision expanded for both schools. For children attending Ashley Down the club provided 54 places per day at the Ashley Down School site for Reception, Year 1 and Year 2, and up to 36 places per day at the Main Site for children between Year 3 and Year 6 across Monday to Thursday. On Fridays, with a significant reduction in the number of spaces required, the club provided 24 places at the Ashley Down site for all year groups eliminating the requirement to use Main Site. For children attending Brunel Field the club expanded to provide up to 80 places per day Monday through Thursday dropping to 30 places on Fridays. Additionally, the club continued to provide Breakfast Club services at both school sites from Monday to Friday, with up to 24 places at Ashley Down and up to 36 places at Brunel Field.

As operations expanded, so did the need for a larger staff team to maintain quality service delivery. Starting with 21 staff members in January 2023, the club successfully scaled up to a team of 31 by the end of the year thus ensuring adequate staffing levels to meet the growing demands of our programs and services.

As a club catering for pupils from two local schools, we have good relationships with staff from both school sites. Meetings are held with these partners regularly and as and when necessary to improve the breakfast and after school club provision.

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TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2023

In April 2023 our Brunel Field site was OFSTED inspected, with an outcome of us meeting all requirements. Feedback from the inspector was positive noting:

"The manager and leader are knowledgeable and ensure the club is well organised and inviting. Children arrive happy and enthusiastic for the session ahead of them. Staff greet them with warmth and excitement, and there is a clear ethos of mutual respect and kindness. Children enjoy established routines that allow them to have a healthy range of snacks with their friends and then choose from a wide range of activities, both indoors and outdoors. Children enjoy quieter activities such as dinosaurs, magnetic blocks, and puzzles, as well as physical play activities such as football and a climbing wall. Children are deeply engaged in their chosen play and activities. They play harmoniously and children of all ages are well behaved and considerate of each other."

Shortly after in May 2023, our Main Site was inspected and also met all requirements which are conditions of our registration. Once again, the inspector was very complementary in their report about the club stating:

"Children excitedly join staff in their school playground before walking to the club. Staff offer a warm welcome and children approach them to tell them about their day. Staff talk to teachers from the school to gain important information about the children's day, particularly for children with special educational needs and/or disabilities (SEND). Staff use this information to support children and ensure they are happy and settled in their care. All children go straight to specific activities within the club when they arrive. They play and engage in the activities and resources offered."

Children say they enjoy their time at the club and many ask for more time to play when parents arrive. They play with a variety of activities inside and outside that have been specifically chosen by staff to follow children's interests. Children play football and other active games, such as skittles and gymnastics. They spend considerable amounts of time on activities and play harmoniously together. Older children play chess and card games inside, while younger children develop their small muscle skills in arts and crafts activities".

The Trustees would like to take this opportunity to thank those staff that worked hard to ensure the continued provision of quality care for local children throughout the expansion.

Overall, these achievements underscore our commitment to adaptability, collaboration, and excellence in providing essential childcare services to our community. Through strategic decision making and effective teamwork, we have successfully navigated challenges and positioned ourselves for continued growth and success in the future.

Financial review

The expansion of the club to support the needs of the school community allowed us to accommodate a higher volume of children across three sites. Although the running costs of the club increased with higher staff numbers and an additional site, the club was able to utilise existing resources and relationships, ensuring that a significant financial impact was not felt.

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TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2023

The additional revenue generated from fees for new families using the club's services, coupled with our management of running costs and existing reserves has provided a healthy balance. This has already been put to work in 2024 to enhance the provision offered at the club along with the management and oversight of the charity.

The increase in provision has resulted in an increase of staff numbers to ensure an appropriate ratio is offered. Higher staff numbers present additional risks across a wide range of club activities including recruitment and retention, training and management, ratio management and scheduling. The club has actively managed these risks by implementing and enhancing the following strategies:

- Implemented a broader recruitment and marketing campaign to attract potential candidates.
- Implemented a robust recruitment procedure to ensure appropriate candidate selection.
- All new starters follow a full induction programme to ensure they are confident and capable supporting the children in our care, and that we meet our OFSTED requirements.
- Staffing is planned on a weekly basis to ensure there are adequate staff at each site to meet our ratio requirements. Staff are used flexibly across all three sites to support the changing needs of the club and the children in our care.
- New trustees have been recruited, with experience across both business and educational backgrounds. This has allowed us to bring new policy and process expertise into the management of the club to ensure we scale successfully.
- The club has a comprehensive range of documented policies and procedures to ensure we run as an effective employer, childcare provider, and business.

The club's main source of income is generated from the fees charged to parents/carers for the childcare services the club provides. Though the 2023 expansion of the club increased our running costs, we were able to keep the cost of each session per child the same as previous years. The families who the club supports were able to access an enhanced provision without feeling the impact of increased costs.

Due to the increase in income during the reporting year, the accounts are now being prepared on the accruals basis rather than the previous receipts and payments basis.

Reserves policy and risk management

As an organisation, ADASC do not have any restricted or designated funds. All funds held are for the general use of the charity.

We maintain a prudent level of reserves to ensure the organisation can navigate unforeseen challenges while continuing to deliver essential services to the community. Our reserves are regularly reviewed, with a target reserve level set to cover at least three months of operational costs. Our reserves at the end of 2023 were £84,799. Given the increased demand for the clubs services, we have been able to build a higher than required reserve. Our intention is to allocate funding in 2024 to support a potential move of premises if one can be identified along with the expansion and control of the clubs management and charity oversight.

The trustees have examined the major risks to which the charity is exposed and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

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TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2023

Policy Reviews and Updates

Throughout the reporting period, our organisation has continued to carry out a comprehensive review process for all existing policies, ensuring they remain current and aligned with evolving needs and regulations. Where necessary, updates were made to existing policies to reflect changes in our operations, including the further expansion in size and the addition of new sites.

In addition to reviewing existing policies, we recognise the importance of a robust framework to guide our activities effectively. As part of this effort, new policies continue to be adopted to address emerging challenges and ensure compliance with industry standards and best practices.

Plans for the future

Our strategic aims for the club are:

1. To continue to offer High-Quality Care and Play Experiences by:
 - Continuously assessing and improving the programs and activities offered to ensure they meet the needs and interests of the children.
 - Regularly gathering feedback from children, parents, and staff to identify areas for improvement.
 - Investing in staff training and development to enhance their ability to provide engaging and enriching experiences for the children.
2. Continuing to meet our Regulatory Compliance and Good Practice goals by:
 - Staying updated on relevant regulations and guidelines for out-of-school care programmes
 - Establish robust policies and procedures to ensure compliance with regulations and promote best practices in childcare.
 - Conducting regular audits and reviews to monitor compliance and identify any areas for improvement.
3. Continued Provision of Care for our Schools by:
 - Maintaining strong relationships with Ashley Down and Brunel Field schools to understand their needs and priorities.
 - Working collaboratively with the schools and parents to address any challenges or concerns related to our out-of-school care provision.
 - Explore opportunities for expansion to increase the reach of our services, if needed.
4. Maintain Financial Self-Sufficiency by:
 - Developing a sustainable business model that generates sufficient revenue to cover operating expenses.
 - Regularly review financial performance and adjust strategies as needed to ensure long-term sustainability.

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TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2023

5. Maintaining Suitable Reserves by:

- Establishing a clear policy for reserve levels based on anticipated expenses and potential risks.
- Allocate a portion of revenue to build and maintain reserves over time.
- Use reserves prudently to address unexpected expenses or investment opportunities while ensuring they remain at an appropriate level to mitigate financial risks.

By focusing on these areas and continually evaluating and adapting our strategies, we can work towards achieving the club's strategic aims by providing high-quality care for the children and families in the schools communities.

Trustees' responsibilities in relation to the financial statements

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:-

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

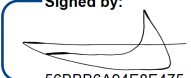
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations,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

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

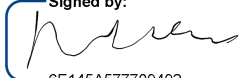
The financial statements have been prepared implementing the Statement of Recommended Practice for Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

ASHLEY DOWN AFTER SCHOOL CLUB AND HOLIDAY PLAYScheme
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2023

Approved by the trustees and signed on their behalf by:

Signed by:

56BBB6A94E8E475...

Nicola Presley

Signed by:

6E145A577709492...

Laura Rusbridge

26/10/2024
Date

ASHLEY DOWN AFTER SCHOOL CLUB AND HOLIDAY PLAYScheme

Independent Examiner's Report to the Trustees

YEAR ENDED 31 DECEMBER 2023

I report on the accounts of the Charity for the Year ended 31st December 2023 which are set out on pages 11-19

Responsibilities and basis of report

As the charity 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity'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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

It should be noted that Bristol Community Accountants provide bookkeeping services to Ashley Down After School Club and holiday Playscheme. I confirm that my duties are segregated, and I am not involved in the day-to-day bookkeeping matters of the charity.

Jacob Trowbridge MAAT

DocuSigned by:

D70803CDD8D7427...

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

28/10/2024
Date

ASHLEY DOWN AFTER SCHOOL CLUB**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 31 DECEMBER 2023**

		Unrestricted Funds	Restricted Funds	Total Funds 2023	<i>restated</i> Total Funds 2022
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies	2	-	-	-	312
Charitable activities	3	293,466	-	293,466	164,811
Investments		421	-	421	106
Total Income		<u>293,887</u>	<u>-</u>	<u>293,887</u>	<u>165,229</u>
Expenditure On:					
Charitable activities	4	252,439	-	252,439	148,839
Other	5	1,615	-	1,615	817
Total Expenditure		<u>254,054</u>	<u>-</u>	<u>254,054</u>	<u>149,656</u>
Net income		39,833	-	39,833	15,573
Net movement in funds		<u>39,833</u>	<u>-</u>	<u>39,833</u>	<u>15,573</u>
Total funds brought forward		44,966	-	44,966	29,393
Total funds carried forward		<u>84,799</u>	<u>-</u>	<u>84,799</u>	<u>44,966</u>

All of the activities of the charity are classed as continuing

The notes on pages 13 to 19 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

Details of the allocation of 2022 total funds between unrestricted and restricted are shown in note 16

ASHLEY DOWN AFTER SCHOOL CLUB**BALANCE SHEET****YEAR ENDED 31 DECEMBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	3,646	-
Current assets			
Debtors	11	4,817	3,153
Cash at bank and in hand		80,394	50,330
<i>Total current assets</i>		85,211	53,483
Creditors : Amounts falling due within one year	12	(4,058)	(8,517)
<i>Net current assets or liabilities</i>		81,153	44,966
Total net assets or liabilities		84,799	44,966
The Funds of the Charity	14		
Unrestricted funds			
<i>General funds</i>		84,799	44,966
		84,799	44,966


These financial statements of Ashley Down After School Club registered number 1154025 were approved by the trustees and are signed on their behalf by:

Signed by:

56BBB6A94E8E475...

Nicola Presley

Date 26/10/2024

Signed by:

6E145A577709492....

Laura Rusbridge

Date 26/10/2024

The notes on pages 13 to 19 form part of these financial statements

ASHLEY DOWN AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

1 Accounting Policies

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have 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 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

These financial statements have been prepared on the accruals basis due to the increased level of income in the financial period. The prior year comparative figures have been restated from receipts and payments on the basis of the new accounting policy

The charity meets the definition of a public benefit entity as defined by FRS 102 and has therefore taken the advantage of the disclosure exemption available to it in relation to presentation of a cash flow statement.

Fund accounting

Unrestricted Funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Volunteer help	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
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ASHLEY DOWN AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost less accumulated depreciation and impairment losses.

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 as follows:

Office Equipment	3 years straight line
Fixtures and Fittings	3 years straight line

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

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.

Pensions costs

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Pension costs charged in the financial statements represent the contribution payable by the charitable company during the year.

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

ASHLEY DOWN AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

Income and Endowments From:					
2	Donations and Legacies	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
	Miscellaneous	-	-	-	312
		-	-	-	312

Donations and Legacies prior year - all unrestricted

3	Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2023	2022		
		£	£	£	£
	Fees	293,466	-	293,466	164,811
		293,466	-	293,466	164,811

Charitable activities prior year - all unrestricted

ASHLEY DOWN AFTER SCHOOL CLUB**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2023****Expenditure on:**

4 Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Salaries	200,533	-	200,533	113,099
Recruitment	710	-	710	692
Agency fees	183	-	183	-
Training	1,202	-	1,202	240
Repairs and maintenance	435	-	435	-
Cleaning	819	-	819	-
Insurance	550	-	550	573
Rent	21,560	-	21,560	14,755
Telephone	352	-	352	1,111
Stationery/post	28	-	28	-
Food	9,801	-	9,801	4,603
Consumables and resources	5,921	-	5,921	3,890
Equipment	3,106	-	3,106	4,832
IT Equipment and software	748	-	748	-
Other	710	-	710	2,026
Subscriptions	3,383	-	3,383	2,441
Staff & trustee recognition	680	-	680	-
Bank Charges	72	-	72	120
Fines	1,486	-	1,486	457
Depreciation	160	-	160	-
	<u>252,439</u>	<u>-</u>	<u>252,439</u>	<u>148,839</u>

Charitable Activities prior year - all unrestricted

5 Other	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Independent examination	985	-	985	817
Professional fees	630	-	630	-
	<u>1,615</u>	<u>-</u>	<u>1,615</u>	<u>817</u>

Other prior year - all unrestricted

ASHLEY DOWN AFTER SCHOOL CLUB**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2023****6 Net incoming resources for the year****This is stated after charging:**

	2023	2022
	£	£
Independent Examiner's Fees	985	817

7 Staff costs and numbers

The aggregate payroll costs were:

	2023	2022
	£	£
Wages and Salaries	193,068	109,505
Social Security Costs	7,276	3,494
Pension Costs	189	100
	200,533	113,099

No employee received emoluments of more than £60,000 (2023: £Nil)

The average monthly head count was 33 staff (2022: 25 staff)

The key management personnel of the charity include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total employee benefits of key management personnel, during the year, total £31,446 (2022: £19,485).

8 Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). The trustees were not reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

9 Related party transactions

No trustee or other person related to the charity has any personal interest in any contract or transactions entered into by the charity during the year. There were no other related party transactions during the year (2022: £nil)

ASHLEY DOWN AFTER SCHOOL CLUB**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2023**

10 Tangible fixed assets	Fixtures and Fittings £	Office Equipment £	Total £
Cost			
Additions	1,842	1,964	3,806
At the end of the year	<u>1,842</u>	<u>1,964</u>	<u>3,806</u>
Depreciation			
Charge for the year	51	109	160
At the end of the year	<u>51</u>	<u>109</u>	<u>160</u>
Net book value			
At the end of the year	<u>1,791</u>	<u>1,855</u>	<u>3,646</u>
11 Debtors	2023	2022	
	£	£	
Trade debtors	4,817	3,153	
	<u>4,817</u>	<u>3,153</u>	
12 Creditors	2023	2022	
	£	£	
Trade creditors	4	3,405	
Social security costs	1,811	4,295	
Pension	441	-	
Accruals and deferred income	1,802	817	
	<u>4,058</u>	<u>8,517</u>	

13 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

ASHLEY DOWN AFTER SCHOOL CLUB**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2023**

14 Movement in funds	At 01-Jan 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Dec 2023 £
Unrestricted funds					
General funds	44,966	293,887	(254,054)	-	84,799
Total unrestricted funds	<u>44,966</u>	<u>293,887</u>	<u>(254,054)</u>	<u>-</u>	<u>84,799</u>
Total funds	<u>44,966</u>	<u>293,887</u>	<u>(254,054)</u>	<u>-</u>	<u>84,799</u>

15 Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	3,646	-	3,646
Cash at bank and in hand	80,394	-	80,394
Other net current assets or liabilities	759	-	759
	<u>84,799</u>	<u>-</u>	<u>84,799</u>

16 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Incoming and Endowments from:			
Donations and legacies	312	-	312
Charitable activities	164,811	-	164,811
Other Trading activities	106	-	106
Total income	<u>165,229</u>	<u>-</u>	<u>165,229</u>
Expenditure On:			
Charitable activities	148,839	-	148,839
Other	817	-	817
Total expenditure	<u>149,656</u>	<u>-</u>	<u>149,656</u>
Net Income	<u>15,573</u>	<u>-</u>	<u>15,573</u>
Net movement in funds	<u>15,573</u>	<u>-</u>	<u>15,573</u>
Total funds brought forward	<u>29,393</u>	<u>-</u>	<u>29,393</u>
Total funds carried forward	<u>44,966</u>	<u>-</u>	<u>44,966</u>