

ASHLEY DOWN AFTER SCHOOL CLUB AND HOLIDAY PLAYScheme
ACCOUNTS

Period ended 31 August 2024

Charity Number 1154025

ASHLEY DOWN AFTER SCHOOL CLUB AND HOLIDAY PLAYScheme
FINANCIAL STATEMENTS
PERIOD ENDED 31 AUGUST 2024

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ASHLEY DOWN AFTER SCHOOL CLUB AND HOLIDAY PLAYScheme

Legal and administrative information

PERIOD ENDED 31 AUGUST 2024

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:	Nicola Presley (Chair April 2024) Helen Thomson (Secretary October 2024) Heidi Burniston (Treasurer March 2023) Nicholas Lind Phillip Moores (joined January 2025) Matthew Lenny (joined February 2025)	
Trustees resigned during 2024:	Jessica Tibble (Co-Chair April 2024) Leigh Thomas (April 2024) Zoe Crick-Turner (June 2024) Sarah Barker (Secretary October 2024)	
Trustees resigned during 2025:	Laura Ashley (February 2025) Laura Rushbridge (Co-Chair May 2025) Joanne Morris (May 2025)	
Key Management personnel:	Haidi Haskins – Club 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)	

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TRUSTEES' REPORT

PERIOD ENDED 31 AUGUST 2024

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

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 in accordance with its association constitution, adopted on 1 October 2013.

The charity is overseen by a board of trustees who are responsible for the overall management and strategic direction of the CIO. In line with the constitution, the trustees may exercise all the powers of the CIO in managing its affairs. The constitution requires a minimum of four trustees. Should the number fall below this minimum, the remaining trustees are authorised only to convene a meeting of the board or to appoint new trustees. Trustees may be reappointed after retirement, whether by rotation or resignation, provided they continue to meet eligibility requirements.

During the reporting period, the trustee board underwent several changes. Four trustees stepped down in 2024, followed by an additional three in 2025. The board extends its sincere thanks to all departing trustees for their dedication and service. New trustees have since been appointed, with responsibilities reassigned accordingly. Trustee recruitment efforts are ongoing. While trustees have historically been drawn from the parent community served by the club, in 2025 the recruitment strategy was broadened to include the wider local community, with the aim of attracting individuals with relevant skills and experience.

Operational management of the club is carried out by a team of experienced, paid staff who report directly to the board of trustees. The trustees provide support, oversight, and governance to ensure the effective delivery of the club's services.

Change to Financial Reporting Period

In 2024, the charity changed its financial year-end from 31 December to 31 August to align with the academic year and operational cycle of the club. As a result, the reporting period for these financial statements covers eight months, from 1 January 2024 to 31 August 2024. Future financial years will run from 1 September to 31 August annually. This transition improves alignment with operational realities and reporting clarity.

Objectives and activities

Objects of the Charity

The charitable objects, as stated in the constitution, are:

- 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 persons involved in the provision of such care, education and recreational facilities.

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TRUSTEES' REPORT

PERIOD ENDED 31 AUGUST 2024

Activities and Public Benefit

Ashley Down After School Club is a not-for-profit organisation providing affordable, high-quality childcare for children aged 4 to 11. The charity offers wrap-around care during term time and school holidays for children attending Brunel Field Primary School and Ashley Down Primary School. These services are delivered in accordance with the Charity Commission's guidance on public benefit.

The charity's core aim is to offer reliable, accessible, and safe childcare before and after the school day, supporting families, particularly working parents and carers, who are unable to meet standard school drop-off and pick-up times. This enables parents and carers to sustain employment and meet family responsibilities, while children benefit from a secure, engaging environment that promotes their well-being and development.

The club is operated by qualified and experienced staff who plan and deliver a wide range of inclusive activities that support children's social, emotional, and educational growth. Services are offered on a fee-paying basis to cover operational costs, with any surplus reinvested to enhance facilities, improve service quality, and increase access for families in need.

Public Benefit Statement

In shaping the charity's objectives for the year and planning its activities, the trustees have given careful consideration to the Charity Commission's guidance on public benefit, including the guidance *Public benefit: running a charity (PB2)*. The trustees are satisfied that the charity's aims and activities continue to provide identifiable benefits to a sufficient section of the public, in line with the legal requirements for charitable status.

Review of activities and summary of main objectives

During 2024, the charity made significant progress in enhancing its operations, facilities, and service delivery in response to increasing demand. A notable driver of this growth was the additional intake of children from the 2024 Reception year group, which further strengthened the pipeline of families requiring wrap-around childcare services.

Expansion of Provision and Facilities

Working in close collaboration with both Brunel Field and Ashley Down Primary Schools, the club expanded its provision across both sites. Services continued to operate from the previous "Main Site" at the Bristol Civil Service Sports Club (BCSSC) until August 2024.

A key milestone during the year was the planning for the relocation of services for Ashley Down KS2 children to a new site at Manor Farm. This move, implemented in September 2024 at the start of the academic year, marked a major enhancement in the quality and capacity of our facilities. The Manor Farm site offers significantly improved accommodation and resources, enabling the charity to increase its capacity and enhance the range of activities available to children.

While the transition required the closure of our Holiday Club, due to the new site being available only during term time, the Trustees consider this a worthwhile trade-off, given the long-term operational advantages and the enhanced quality of term-time provision. The local area is well served by a variety of established holiday clubs that offer engaging and affordable activities, including sports and creative play. As such, the Trustees did not anticipate, and have not observed, any significant negative impact on children, families, or staff resulting from the cessation of the club's holiday offering.

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PERIOD ENDED 31 AUGUST 2024

Service Delivery Overview

The club continues to provide breakfast and afterschool clubs on all school days:

- **Brunel Field:** All year groups are served on-site.
- **Ashley Down Reception and KS1 (years 1-2):** Provision is delivered on-site at Ashley Down.
- **Ashley Down KS2 (years 3-6):** Provision was delivered at the BCSSC site until August 2024, then relocated to Manor Farm from September 2024.

During the reporting period, the club was able to offer up to 54 breakfast club spaces and 162 afterschool club spaces per day. These were distributed as follows:

- **Breakfast Club:** 30 at Brunel Field, 24 at Ashley Down.
- **Afterschool Club:** 80 at Brunel Field, 50 at Ashley Down (Reception and KS1), and 32 at the Main Site (KS2).

Staffing and Operations

As service demand increased, the charity expanded its staff team to maintain quality, safety, and child-to-staff ratios in line with regulatory guidance. The recruitment and retention of experienced staff remained a key operational focus, and staffing levels were adjusted throughout the year to meet service growth.

The charity continues to enjoy strong and collaborative relationships with both school partners. Regular meetings are held with school staff to discuss operational matters and ensure alignment between the club's services and school needs.

Trustee Acknowledgements

The Trustees would like to express their sincere appreciation to all staff who contributed to the delivery of high-quality care during this period of change and growth. Their commitment and professionalism have been instrumental in the charity's successful expansion.

Summary and Strategic Outlook

The achievements of 2024 reflect our charity's core strengths in adaptability, collaboration, and a commitment to excellence. Strategic decisions, particularly around site relocation and service scaling, have positioned the charity to better meet the needs of the community and respond to future demand. The Trustees remain committed to continuous improvement, ensuring that children receive safe, enriching, and dependable care, and that families can access affordable support aligned with their working lives.

Financial review

Financial Performance

In 2024, the charity continued to grow and strengthen its financial position, supporting the increasing demand for wrap-around childcare services across three operational sites. This expansion resulted in higher running costs, particularly from the recruitment of additional staff. However, through effective financial management, use of existing reserves, and strong operational oversight, the charity was able to mitigate the financial impact.

The modest deficit is primarily attributable to the shortened reporting period, which includes operational costs during a non-revenue generating summer break.

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PERIOD ENDED 31 AUGUST 2024

Increased income from session fees, alongside cost management measures, ensured that the charity ended the year in a healthy financial position. Importantly, session fees remained unchanged from previous years, allowing families to access an enhanced service without additional cost burden, an outcome aligned with our charitable purpose of providing affordable childcare.

The club's accounts continue to be prepared on an accruals basis, providing a clear and accurate reflection of financial performance and obligations.

Reporting Period

These financial statements cover an eight-month period from 1 January 2024 to 31 August 2024, following a change in the charity's financial year-end. The change was made to align the financial year with the academic and operational cycle of the charity. Comparative figures are for a full 12-month period (1 January 2023 to 31 December 2023), and care should be taken when comparing year-on-year financial results.

Reserves Policy

Ashley Down After School Club holds no restricted or designated funds; all reserves are available for the general purposes of the charity. Trustees reviewed the reserves policy as part of the 2024 strategic planning process

The trustees maintain a prudent reserves policy, regularly reviewed to ensure alignment with operational needs and sector best practice. The target reserve level is set to cover between three and six months of core operating costs, providing financial resilience in the event of unforeseen circumstances or income shortfalls.

As of the end of the 2024 reporting period, the charity's reserves stood at £81,324. The small deficit recorded during this period was well within the charity's established reserves threshold and posed no risk to operational continuity.

Management of the reserve funds is central to the 2025 planning process to support key developments, including:

- The relocation and improvement of premises.
- Strengthening the management team, with designated leads across sites.
- Planning the recruitment of qualified inclusion workers at all locations.
- Expanding governance and oversight capacity to support continued growth.

The trustees remain committed to ensuring that reserves are used strategically to support the charity's objectives while safeguarding sustainability.

Risk Management

The trustees have examined the major risks facing the charity, including those arising from operational expansion, staffing, and regulatory compliance.

Key risks identified include:

- Recruitment and retention of qualified staff.
- Maintaining appropriate staff-to-child ratios.
- Regulatory requirements under Ofsted.
- Financial risks from dependency on fee income.

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TRUSTEES' REPORT

PERIOD ENDED 31 AUGUST 2024

To mitigate these risks, the charity has implemented a range of measures:

- A structured and compliant recruitment process.
- A comprehensive staff induction and training programme.
- Weekly staffing plans and flexible deployment of staff across sites.
- An experienced and diversified board of trustees with relevant expertise.
- A comprehensive suite of documented policies and procedures.

These systems are regularly reviewed and updated to ensure they remain fit for purpose and responsive to the charity's evolving operational landscape.

Plans for the future

The Trustees remain committed to ensuring that Ashley Down After School Club continues to deliver high-quality, affordable childcare for the school communities it serves. Looking ahead, our strategic objectives are focused on sustaining excellence in care, ensuring regulatory compliance, maintaining strong partnerships, and securing long-term financial sustainability.

Our key strategic aims for the coming year are as follows:

1. Delivering High-Quality Care and Play Experiences

We will continue to provide safe, stimulating, and engaging childcare through:

- Regular assessment and development of the play and care programmes to meet the evolving needs and interests of the children.
- Ongoing feedback collection from children, parents, and staff to inform continuous improvement.
- Continued investment in staff training and development to ensure our team is equipped with the skills and confidence to deliver exceptional care.

2. Upholding Regulatory Compliance and Promoting Best Practice

We will ensure compliance with relevant regulations and sector standards by:

- Staying current with statutory guidance and sector best practice in out-of-school care provision.
- Maintaining and updating our suite of operational policies and procedures to reflect regulatory requirements.
- Conducting regular internal audits and policy reviews to identify and address areas for improvement.

3. Strengthening Our Role Within the School Communities

We are committed to serving the needs of Ashley Down and Brunel Field Primary Schools by:

- Maintaining close and constructive working relationships with both schools' leadership teams.
- Engaging proactively with parents and carers to address concerns and gather feedback.
- Exploring potential opportunities for service expansion in response to community demand, where appropriate and sustainable.

4. Ensuring Financial Sustainability

To maintain our not-for-profit status while ensuring robust operations, we will:

- Operate a financially sustainable model that covers all running costs through service fees.
- Monitor financial performance closely and adapt operational plans as needed to remain viable.

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TRUSTEES' REPORT

PERIOD ENDED 31 AUGUST 2024

5. Maintaining an Appropriate Level of Reserves

To safeguard the charity's long-term future, we will:

- Adhere to our reserves policy, which aims to maintain between three and six months of operating costs.
- Allocate funds strategically to build and maintain this reserve level over time.
- Deploy reserves prudently to support investments in service quality, staffing, or infrastructure while maintaining sufficient contingency.

By focusing on these strategic priorities and regularly evaluating our impact, we aim to ensure that the club continues to meet the evolving needs of families in our community.

Trustees' responsibilities in relation to the financial statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities and position, including the income, expenditure, assets, and liabilities for the reporting period.

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

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles set out in the Charities SORP (Statement of Recommended Practice).
- Make reasonable and prudent judgements and estimates.
- Prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.
- State whether applicable accounting standards and SORP requirements have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for maintaining proper accounting records that disclose, with reasonable accuracy, the financial position of the charity at any given time. This enables them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations, and the charity's governing document.

Trustees are also responsible for safeguarding the charity's assets and for taking reasonable steps to prevent and detect fraud or other irregularities.

In addition, the trustees are responsible for the content of the Trustees' Annual Report. The Independent Examiner's responsibility in relation to this report is limited to reviewing the report for consistency with the financial statements and identifying any material inconsistencies.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102), which applies to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Chair's Statement

On behalf of the Board of Trustees, I am pleased to present the Trustees' Annual Report for the year ended 31 August 2024.

This year has been a significant period of growth and transition for Ashley Down After School Club. In response to rising demand, we expanded our provision across multiple sites, successfully relocated

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TRUSTEES' REPORT

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one of our key settings, and strengthened our management and staffing structure. These developments reflect not only the continued need for high-quality, affordable wrap-around care but also our commitment to meeting that need with professionalism, compassion, and ambition.

The relocation to the Manor Farm site was a particularly important milestone. While it brought some difficult decisions, such as the cessation of our Holiday Club, it also enabled us to increase capacity and improve the day-to-day experience for children in our care. I am proud of how our team navigated this change, ensuring continuity of care for families and high standards for children.

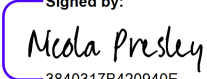
This year's progress would not have been possible without the dedication of our incredible staff team, who continue to deliver safe, enriching, and responsive care. I would also like to acknowledge the significant contributions of our trustees, past and present, who have given their time and expertise to guide the charity through a period of considerable operational development.

Looking ahead, we remain focused on consolidating and enhancing the services we offer. Our plans for 2025 include targeted investment in inclusion workers, strengthening our management team, and continuing to build strong relationships with our school communities. Our financial health and prudent reserves policy position us well to pursue these priorities while maintaining long-term sustainability.

Ashley Down After School Club exists to support families, empower working parents and carers, and enrich the lives of children. I am confident that, with continued teamwork and a clear sense of purpose, we will continue to grow and evolve in line with the needs of the communities we serve.

Nicola Presley
Chair of Trustees

This report, including the financial statements, was approved by the Board of Trustees on 09 June 2025 and signed on their behalf by:

Signed by:

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Nikki Presley
Chair

16/6/2025
Date

ASHLEY DOWN AFTER SCHOOL CLUB AND HOLIDAY PLAYScheme

Independent Examiner’s Report to the Trustees

PERIOD ENDED 31 AUGUST 2024

I report on the accounts of the Charity for the period ended 31st August 2024 which are set out on pages 11-19.

Responsibilities and basis of report

As the charity trustees of the Trust 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

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

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Jacob Trowbridge
.....DZ0803CDD8DZ42Z.....

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

16/6/2025
Date

ASHLEY DOWN AFTER SCHOOL CLUB**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****PERIOD ENDED 31 AUGUST 2024**

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Incoming and Endowments from:					
Charitable activities	2	208,721	-	208,721	293,466
Investments		244	-	244	421
Total Income		208,965	-	208,965	293,887
Expenditure On:					
Charitable activities	3	211,582	-	211,582	252,439
Other	4	858	-	858	1,615
Total Expenditure		212,440	-	212,440	254,054
Net income		(3,475)	-	(3,475)	39,833
Net movement in funds		(3,475)	-	(3,475)	39,833
Total funds brought forward		84,799	-	84,799	44,966
Total funds carried forward		81,324	-	81,324	84,799

All of the activities of the charity are classed as continuing

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

The charity changed its financial year-end from 31 December to 31 August to align with the academic year. As such, balances for the eight months ended 31st August 2024 may not be directly comparable to the equivalent balance for the twelve months ended 31st December 2023.

Details of the allocation of 2023 total funds between unrestricted and restricted are shown in note 15

ASHLEY DOWN AFTER SCHOOL CLUB

BALANCE SHEET

PERIOD ENDED 31 AUGUST 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	2,800	3,646
Current assets			
Debtors	10	1,192	4,817
Cash at bank and in hand		108,984	80,394
<i>Total current assets</i>		110,176	85,211
Creditors : Amounts falling due within one year	11	(31,652)	(4,058)
<i>Net current assets or liabilities</i>		78,524	81,153
Total net assets or liabilities		81,324	84,799
The Funds of the Charity	13		
Unrestricted funds			
<i>General funds</i>		81,324	84,799
		81,324	84,799

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

Signed by:

Nedla Presley

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16/6/2025

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Nikki Presley - Chair

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

ASHLEY DOWN AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 AUGUST 2024

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.

Change in accounting reference date

The trustees have changed the accounting reference date from 31st December to 31st August. As such, balances for the 8 months ended 31st August 2024 may not be directly comparable to the equivalent balance for the 12 months ended 31st December 2023.

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.

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.

ASHLEY DOWN AFTER SCHOOL CLUB**NOTES TO THE FINANCIAL STATEMENTS****PERIOD ENDED 31 AUGUST 2024****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.
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.

ASHLEY DOWN AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 AUGUST 2024

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.

Income and Endowments From:

2	Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Fees	206,540	-	206,540	293,466
	Inclusion funding	891	-	891	-
	Access Childcare funding	1,290	-	1,290	-
		208,721	-	208,721	293,466

Charitable activities prior year - all unrestricted

ASHLEY DOWN AFTER SCHOOL CLUB**NOTES TO THE FINANCIAL STATEMENTS****PERIOD ENDED 31 AUGUST 2024****Expenditure on:**

3 Charitable Activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Salaries	171,284	-	171,284	200,533
Recruitment	1,242	-	1,242	710
Agency fees	-	-	-	183
Training	600	-	600	1,202
Repairs and maintenance	819	-	819	435
Cleaning	479	-	479	819
Insurance	1,016	-	1,016	550
Rent	17,050	-	17,050	21,560
Telephone	426	-	426	352
Office supplies	822	-	822	738
Food	7,123	-	7,123	9,801
Consumables and resources	2,988	-	2,988	5,921
Equipment	682	-	682	3,106
IT Equipment and software	667	-	667	748
Subscriptions	1,530	-	1,530	3,383
Staff & trustee recognition	492	-	492	680
Bank Charges	36	-	36	72
Fines	101	-	101	1,486
Bookkeeping support	3,379	-	3,379	-
Depreciation	846	-	846	160
	<u>211,582</u>	<u>-</u>	<u>211,582</u>	<u>252,439</u>

Charitable Activities prior year - all unrestricted

4 Other	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Independent examination	858	-	858	985
Professional fees	-	-	-	630
	<u>858</u>	<u>-</u>	<u>858</u>	<u>1,615</u>

Other prior year - all unrestricted

ASHLEY DOWN AFTER SCHOOL CLUB
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 31 AUGUST 2024

5 Net incoming resources for the year

This is stated after charging:	2024	2023
	£	£
Independent Examiner's Fees	858	985

6 Staff costs and numbers

The aggregate payroll costs were:	2024	2023
	£	£
Wages and Salaries	171,284	193,068
Social Security Costs	4,943	7,276
Pension Costs	580	189
	176,807	200,533

No employee received emoluments of more than £60,000 (2023: £Nil)
The average monthly head count was 39 staff (2023: 33 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 period of 8 months, total £24,574 (2023: £34,719).

7 Trustee expenses

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). The trustees were not reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

8 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. The were no other related party transactions during the year (2023: £nil)

ASHLEY DOWN AFTER SCHOOL CLUB**NOTES TO THE FINANCIAL STATEMENTS****PERIOD ENDED 31 AUGUST 2024**

9	Tangible fixed assets	Fixtures and	Office	
		Fittings	Equipment	Total
		£	£	£
Cost				
	At the beginning of the year	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				
	At the beginning of the year	51	109	160
	Charge for the year	409	437	846
	At the end of the year	<u>460</u>	<u>546</u>	<u>1,006</u>
Net book value				
	At the beginning of the year	1,791	1,855	3,646
	At the end of the year	<u>1,382</u>	<u>1,418</u>	<u>2,800</u>
10 Debtors				
		2024	2023	
		£	£	
	Trade debtors	-	4,817	
	Prepayments	1,192	-	
		<u>1,192</u>	<u>4,817</u>	
11 Creditors				
		2024	2023	
		£	£	
	Trade creditors	7,447	4	
	Social security costs	1,821	1,811	
	Pension	392	441	
	Accruals and deferred income	21,992	1,802	
		<u>31,652</u>	<u>4,058</u>	
12 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****PERIOD ENDED 31 AUGUST 2024****13 Movement in funds**

	At 01-Jan 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Aug 2024 £
Unrestricted funds					
General funds	84,799	208,965	(212,440)	-	81,324
Total unrestricted funds	84,799	208,965	(212,440)	-	81,324
Total funds	84,799	208,965	(212,440)	-	81,324

14 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,800	-	2,800
Cash at bank and in hand	108,984	-	108,984
Other net current assets or liabilities	(30,460)	-	(30,460)
	81,324	-	81,324

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Incoming and Endowments from:			
Charitable activities	293,466	-	293,466
Investments	421	-	421
Total income	293,887	-	293,887
Expenditure On:			
Charitable activities	252,439	-	252,439
Other	1,615	-	1,615
Total expenditure	254,054	-	254,054
Net Income	39,833	-	39,833
Net movement in funds	39,833	-	39,833
Total funds brought forward	44,966	-	44,966
Total funds carried forward	84,799	-	84,799