

**KNOWLE PARK AFTER SCHOOL CARE CIO**  
**ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2022**

**Registered Charity Number 1160221**

**KNOWLE PARK AFTER SCHOOL CARE CIO**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2022**

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# **KNOWLE PARK AFTER SCHOOL CARE CIO**

## **TRUSTEES REPORT**

**YEAR ENDED 31 AUGUST 2022**

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### **LEGAL AND ADMINISTRATIVE INFORMATION**

#### **Legal Form**

Charitable Incorporated Organisation (formed under the Charities Act 2011) registered charity number 1160221.

#### **Principle Office**

43 Stoneleigh Road  
Knowle  
Bristol  
BS4 2RH

#### **Trustees**

David Mountford	Treasurer	
Heather Romaine		
Emily Metcalfe		Resigned September 2021
Katherine Lingham		Resigned September 2021
Rachel Abba		Resigned November 2021
Jeanine Williams		Resigned March 2022
Alexandra Allen	Chair	Resigned November 2022
Helen Symonds		Resigned December 2022
Emma Miller		Resigned January 2023
Ross Robinson		Appointed July 2021, Resigned January 2023
Jemma Martin		Appointed July 2021
Nicholas Long		Appointed November 2022
Joanne Amott	Chair	Appointed November 2022

#### **Independent Examiners**

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

#### **Bankers**

Lloyds Bank PLC  
25 Gresham Street  
London  
EC2V 7HN

# **KNOWLE PARK AFTER SCHOOL CARE CIO**

## **TRUSTEES REPORT**

**YEAR ENDED 31 AUGUST 2022**

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The Trustees present their report and accounts for the year ended 31<sup>st</sup> August 2022.

### **Structure, Governance and Management**

#### **Organisation**

Knowle Park After School Care is a Charitable Incorporated Organisation (the CIO) governed according to its Constitution. The charity was established on 29<sup>th</sup> January 2015 to take forward the work of the unincorporated non-charitable organisation, Knowle Park After School Care.

#### **Members and Trustees**

The members of the CIO shall be its charity trustees for the time being. The only persons eligible to be members of the CIO are its charity trustees. Membership of the CIO cannot be transferred to anyone else.

Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the CIO.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

The affairs of the charity are managed on a day to day basis by the trustees, who may exercise all the powers of the CIO.

The trustees who served during the year are shown on page 2 of this report.

#### **Appointment of Trustees**

In accordance with the terms of the constitution, there must be at least three 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 that may be appointed to the CIO is eight.

#### **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)'.

#### **Objectives and activities**

##### **Objects of the Charity**

- To advance the education and provide for the recreation and daily care of pupils at Knowle Park Primary School by making facilities and services available to them during out of school core hours.

##### **The objectives of the Charity shall be:**

- A) To provide the necessary facilities for the daily care, recreation and education of children during out of school hours.

# **KNOWLE PARK AFTER SCHOOL CARE CIO**

## **TRUSTEES REPORT**

**YEAR ENDED 31 AUGUST 2022**

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B) To advance the education and training of the persons in the provision of such care, education and recreational facilities.

### **Summary of main achievements of the Charity during the year**

This has been another year of change for KPASC with a lot of personnel turnover on the committee and within the staff body and a thank you should go to everyone who has served to keep the club running smoothly.

As the first year out of Covid restrictions, we didn't know exactly what to expect from this year. We knew that some families would require less childcare than pre-covid but that others would choose to continue to use the service. We had a lot of staff choosing to leave the club for a variety of reasons and it has been very difficult to recruit replacement staff. This is an ongoing issue that we are working on and one that is shared by many other childcare settings. We think that this issue is going to continue for some time and we are looking at creative solutions.

We budgeted for a deficit this year as we expected numbers to take time to rebuild and we wanted to keep costs as low as possible for families. As we started the year with a healthy surplus in the bank, this was deemed reasonable. As it turned out, income was £6,198 above budget and expenditure was £24,566 below budget due to staff shortages. This resulted in a £9,951 surplus over the course of the year.

As the club was in a strong financial position, we were able to offer two pay rises roughly in line with inflation without needing to increase club fees mid-year.

After school club is as full as it can be 4 afternoons per week and is very quiet on a Friday. Breakfast club is much quieter than it was pre-covid and we do not expect it to increase much next year.

### **Expenditure**

Wages, Pensions, Tax and National Insurance Contributions make up £89,195 of our total costs, around 86%. Food and equipment account for a further £8,558, around 8%. The remainder is mostly fees and insurance.

The biggest factor in our budget underspend was a deputy manager role which was unfilled from October to September. The fact that we were not even able to use many bank staff to cover staff absence shows how hard it is to recruit.

### **Income**

Income was higher than expected as numbers picked up again following Covid lockdown on most days. Changes in working routines means that fewer people need breakfast club and we have reduced staff working at breakfast accordingly.

If we can recruit more staff we will increase maximum numbers at after school club back to pre-covid levels. This will allow us to budget income back at pre-covid levels. Until we do, we are forced to reduce numbers of children attending the club.

# KNOWLE PARK AFTER SCHOOL CARE CIO

## TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2022

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### Budget for 2022-23

The budget for the next year has once again been set at a deficit with prices to be regularly reviewed by the committee if the cash in hand gets close to the minimum level set by the treasurer which we keep in the event of having to wind up the club.

In 22-23, due to chronic understaffing constraints, we have budgeted for fewer children to attend the club so that we stay in ratio. If the recruitment is successful, we will reconsider the budget accordingly.

Income	£87,590.00
Wages	67,293.64
Holiday pay	8,122.34
Employer NIC	2,018.81
Employer pension	514.24
Food and drink	£8,514.00
Equipment & materials	£1,980.00
Enrichment	£550.00
Phones	£240.00
Uniform	£110.00
Fees/insurance	£3,600.00
Stationery	£55.00
Publicity	£0.00
Training	£275.00
Other/ contingency	£3,355.00
INCOME TOTAL	£87,590.00
EXPENDITURE TOTAL	£96,628.03
<b>BALANCE</b>	<b>-£9,038.03</b>

### Key points from the budget

- this is based on worst case scenario for staffing with only 36 children able to attend each afternoon.
- Under the current circumstances there is a considerable possibility we will have to increase pay mid-year with the high rate of inflation. We set a Cost of Living pay rise for 3% in September which was amended to 5%.
- We would like to increase take up at breakfast club

### Trustee turnover

David Mountford was due to stand down as treasurer in September but the replacement was unable to start so a new treasurer, Emma Miller took over in February who in turn will step down over the winter. Alex Allen is standing down as Chair in November.

# KNOWLE PARK AFTER SCHOOL CARE CIO

## TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2022

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### **Reserves Policy and Risk Management**

The trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future. The actual level of reserves will be periodically reviewed.

The trustees have now examined the major risks to which the charity is exposed and systems will continue to be established to mitigate those risks.

### **Going concern**

The trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the organisation for the foreseeable future. The trustees are therefore of the view that the charity is a going concern.

### **Trustees' responsibilities in relation to the financial statements**

The trustees declare that they have approved the trustees' report above.

Approved by the trustees and signed on their behalf by:

..... Joanne Amott

..... David Mountford

Date.....2023

# KNOWLE PARK AFTER SCHOOL CARE CIO

## Independent Examiner's Report to the Trustees

**YEAR ENDED 31 AUGUST 2022**

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I report to the trustees on my examination of the accounts of Knowle Park After School Care CIO for the year ended 31 August 2022.

### **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 charities 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:

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

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.

.....

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

Date .....2023



**KNOWLE PARK AFTER SCHOOL CARE CIO****RECEIPTS & PAYMENTS ACCOUNT****YEAR ENDED 31 AUGUST 2022**

	<b>Unrestricted Fund 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>TOTAL FUNDS 2022 £</b>	<b>Total Funds 2021 £</b>
<b>Receipts</b>				
Fees	113,670	-	113,670	78,794
Job Retention Scheme Grant	-	-	-	14,387
	<u>113,670</u>	<u>-</u>	<u>113,670</u>	<u>93,181</u>
<b>Payments</b>				
Salaries and agency	86,993	-	86,993	104,772
Pension	2,202	-	2,202	2,857
Food and drink	5,930	-	5,930	6,245
Play equipment	2,628	-	2,628	1,674
Enrichment	-	-	-	742
Telephone	171	-	171	192
Fees & insurance	2,798	-	2,798	4,256
Stationery	-	-	-	747
Training	27	-	27	1,234
Miscellaneous	2,970	-	2,970	1,154
	<u>103,719</u>	<u>-</u>	<u>103,719</u>	<u>123,873</u>
<b>Net of receipts/(payments)</b>	9,951	-	9,951	(30,692)
<b>Brought forward 1 September 2021</b>	39,502	-	39,502	70,194
<b>Total Funds Carried Forward</b>	<u><u>49,453</u></u>	<u><u>-</u></u>	<u><u>49,453</u></u>	<u><u>39,502</u></u>

# KNOWLE PARK AFTER SCHOOL CARE CIO

## STATEMENT OF ASSETS AND LIABILITIES

YEAR ENDED 31 AUGUST 2022

	Unrestricted Fund 2022 £	Restricted Funds 2022 £	TOTAL FUNDS 2022 £	Total Funds 2021 £
<b>Cash Funds</b>				
Business Banking Extra Account	49,453	-	49,453	39,502
	<u>49,453</u>	<u>-</u>	<u>49,453</u>	<u>39,502</u>

	Unrestricted Fund 2022 £	Restricted Funds 2022 £	TOTAL FUNDS 2022 £	Total Funds 2021 £
<b>Liabilities</b>				
Independent Examination	407	-	407	311
Pension	530	-	530	343
	<u>937</u>	<u>-</u>	<u>937</u>	<u>654</u>

The trustees declare they have approved the accounts above.

Signed on behalf of the charity's trustees:

.....  
Joanne Amott

.....  
David Mountford

.....2023

.....2023

# **KNOWLE PARK AFTER SCHOOL CARE CIO**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

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### **1 Accounting policies**

- a) The financial statements have been prepared on a Receipts & Payments basis which summarises the movement of cash in and out of the organisation. In this context 'cash' includes cash equivalents, such as bank accounts where cash can be readily available to pay debts as they fall due. This format of accounts is available to non-company charities with gross income of £250,000 or less.
- b) The Charitable Incorporated Organisation (CIO)1160221 was registered on 29 January 2015, to take forward the work of the Unincorporated organisation, Knowle Park After School Care. Assets, liabilities and funds of the two organisations are combined. This is further explained in the introduction to the Trustees Annual Report.
- c) Income and expenditure has been analysed in the accounts using natural classification.
- d) The charity maintains an unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Unrestricted funds may arise from general donations, grants of a general nature, fees for service provision and payment for service delivery contracts.

Restricted funds may be provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding. Restricted funds will arise from grants and donations given to the charity for specific reasons.

- e) 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.

### **2 Trustee benefits, payments and expenses**

There were no payments, remuneration or expenses made to trustees during the period.