

# Walker After School Club T/A Walker Children's Club

England & Wales · Charity number 1169260

## Details

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**Other names** WALKER CHILDREN'S CLUB, WCC

**Status** Registered

**Legal form** CIO

**Registered** 2016-09-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Prince Of Wales School  
Salisbury Road  
Enfield  
Middlesex  
EN3 6HG

**Phone** 07961 485 646

**Email** [admin@walkerchildrensclub.com](mailto:admin@walkerchildrensclub.com)

**Website** [www.walkerchildrensclub.com](http://www.walkerchildrensclub.com)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF CHILDREN THROUGH THE PROVISION OF EDUCATIONAL PLAY AND RECREATIONAL ACTIVITIES. ESPECIALLY TO SUPPORT THE DEVELOPMENT OF THEIR SOCIAL, EMOTIONAL, PHYSICAL AND CREATIVE NEEDS SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS.

**Activities:** To advance the education of children through the provision of educational play and recreational activities by providing high quality affordable childcare outside of school hours. We operate in north London and are open to all children in the area.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Throughout London

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31	£95,537	£96,703	-	-
2023-08-31	£106,303	£109,902	-	-
2022-08-31	£65,178	£71,087	-	-
2021-08-31	£97,598	£98,473	-	-
2020-08-31	£79,259	£82,995	-	-

## Trustees

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Name	Role	Appointed
Kizzy Augustin		2019-09-08
Lema Abujuma Osman		2021-03-10
MELANIE BAKER		2016-09-19
Simona Tocco		2023-05-09

**Walker After School Club T/A Walker Children's Club**

England & Wales - Charity number 1169260

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# Accounts

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# Walker Children's Club

## Annual Report and Accounts

1 September 2023 - 31 August 2024

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## Reference and administration details

<b>Charity name:</b>	Walker Children's Club
<b>Other names charity is know by:</b>	WCC, Walker After School Club
<b>Registered charity number:</b>	1169260
<b>Charity's principal address:</b>	Walker Hall, Waterfall Road, London N14 7EG
<b>Trustees:</b>	Lema Abujuma Kizzy Augustin Melanie Baker Simona Tocco
<b>Senior Staff:</b>	Mary Tsenti - Club Co-ordinator
<b>Bank:</b>	HSBC 1 Aldermans Hill Palmers Green London N13 4YE

## Structure, governance and management

Walker Children's Club (WCC) is a Charitable Incorporated Organisation governed by a constitution that was signed on 5 May 2016. The only voting members of WCC are the trustees.

WCC was registered with the Charity Commission on 19 September 2016 and had previously been operating as an unincorporated organisation.

Trustees hold meetings around six times a year, or roughly one every half term. These meetings are also attended by the club co-ordinator. At the meetings trustees review current activity, monitor income and expenditure and agree broad strategy and activity areas. Trustees agree fees, pay reviews and major items of expenditure. They provide guidance on HR and other management issues as requested by the Club Co-ordinator. Minutes of the meeting are recorded and circulated among the trustees and senior staff members after meetings. Periodically, the club advertises for new Trustees, in the first instance usually among parent users of the club.

As set out in the constitution, apart from the first charity trustees, every trustee must be appointed for a term of 3 years by resolution at a properly convened meeting of the charity trustees.

All trustees give their time voluntarily and receive no remuneration or other benefits from WCC.

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## **Additional governance issues**

WCC is registered with Ofsted and there are robust safeguarding procedures in place. All staff and trustees are registered with the Disclosure and Barring Service in line with statutory requirements.

WCC maintains close links with the schools in which it operates, working with senior leaders to increase awareness of the club with parents and to improve its relevance and accessibility to the community.

WCC maintains links with the Early Years Service at Enfield Council to receive support and advice.

WCC is recognised as an inclusive setting and invited to become a member of Enfield's Inclusion Charter as we continue to support families of children who have additional needs.

Walker Children's Club Prince of Wales had a successful Ofsted Inspection in July 2024. The Inspector was very impressed with the club and spent two days observing and interacting with staff and children. The Inspector was very complimentary about how well children took pride in their club, especially the gardening activities.

## **Objectives and Activities**

### **Summary of charitable objects**

The charitable objects of WCC as set out in the constitution are:

To advance the education of children through the provision of educational play and recreational activities. Especially to support the development of their social, emotional, physical and creative capabilities so that they will grow to full maturity as individual members of society.

To support parents and carers of children, who are in work or education by providing high quality, affordable education and childcare out of school hours. To support the inclusion of SEND (special educational needs /disabilities) children with, by providing support in an inclusive setting at low or no cost to their families.

### **Summary of the main activities undertaken for the public benefit**

WCC was founded in 2003 by parents of children from Walker Primary School to address the need for reliable, affordable high quality childcare in the local area to allow parents to work or continue in education. The main focus of our activities continues to be to meet these needs for parents of children from a number of schools and our oversubscription criteria give preference to children with parents in full time work or education. We continue to keep our fees low.

In planning our activities, we follow the guidelines in Early Years Foundation Stage with special emphasis on their personal social, emotional, physical, communication and language development.

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We know our children individually and support several children who have additional needs for various reasons such as difficult home environment or identified Special Educational Needs (SEN). We continue to seek grant funding to provide subsidised places for children from families in need and in 2020-21 won grant funding for the provision of a sensory room for children with SEN.

We provide volunteering opportunities for teenagers, often linked to the Duke of Edinburgh scheme, and have been pleased to welcome back several of our 'old children' as volunteer helpers in the club.

## **Achievements and Performance, 2023-2024**

The after school club opened every day of the school term. We operated an after school club at Prince of Wales Primary in Enfield and at Honilands Primary School. We ran several holiday clubs and also operated additional sensory sessions. The number of children who attended – across all sites – between September 2023 and August 2024 totalled approximately 229. Bookings fluctuated, partly reflecting changing patterns of working among parents of the children attending club. Attendance at the Prince of Wales site continued to build as the school year progressed, increasing the total number of children attending, since 2022-2023

The children that attended the after school club were mainly from Prince of Wales Primary. Children attending the holiday clubs came from a broader range of schools.

WCC relied on fees as the main sustainable source of income. However, the club also won further grant funding over 2023-24. WCC received funding from Enfield in February 2024 to expand childcare places and is currently liaising with other local schools in Enfield

The activities organised at the club varied throughout the year and included: science, cooking, arts and crafts, sports, gardening and planting, enrichment and diversity activities.

In 2023 WCC was selected to run holiday clubs for children, funded by Enfield and the Governments Holiday Activity Food Programme (HAF). We were able to continue to run these clubs over the following year, supporting many families who might not otherwise have been able to afford childcare during school holidays. These holiday clubs were very successful. We supported around 20 children with additional needs .

# Financial Review

## Reserves

It is an objective of WCC to maintain a prudent cash level equivalent to a maximum month's after school club fee income, 2-3 months average salary payments and 3-6 month's rent. In 2023-24, this was equivalent to a range of approximately £12,535 and £19,773. Over the year, the club, on average, operated with a monthly cash level below this range.

Cash in hand and at bank was £7,876 at 31 August 2024.



The charity also aims to maintain free reserves at a level which equates to a minimum of two and half months of unrestricted expenditure. The trustees consider that this level will be sufficient to cover operational and governance costs. The total funds of the charity were £2,178 at 31 August 2024. This covers 0 months of operational activity.

## Details of any funds materially in deficit

None.

## Declaration

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

Signature:		
Full name:	Melanie Baker	Kizzy Augustin
Position:	Trustee	Trustee
Date:	26th June 2025	

# **Walker Children's Club**

Financial Review

1 September 2023 to 31 August 2024

Charity registration Number 1169260

**WALKER CHILDREN'S CLUB**

**Financial Statements**

**31 August 2024**

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## WALKER CHILDREN'S CLUB

### Independent Examiner's report

I report to the trustees on my examination of the accounts of Walker Children's Club (Charity registration number 1169260) for the period from 1<sup>st</sup> September 2023 to 31<sup>st</sup> August 2024

#### Responsibilities and basis of report

As the charity's 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 Trust's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed the applicable Directions given by the Charities 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; or
3. 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.

Signed:

*Gurpreet Sharma*

Name: Gurpreet Kaur Sharma

Address: 34 Pinn Way, Ruilsip, Middlesex

Date: 25<sup>th</sup> June 2025

**WALKER CHILDREN'S CLUB**

**Statement of Financial Activities  
For the period 1 September 2023 to 31 August 2024**

Notes	<b>Total 2024</b> 01/09/23- 31/08/24 <b>12 months</b> <b>£</b>	<b>Total 2023</b> 01/09/22- 31/08/23 <b>12 months</b> <b>£</b>
<b>Income</b>		
Charitable activities	55,605	88,872
Other Income	1,168	2,167
Donations received	38,764	15,264
<b>Total income</b>	<b>95,537</b>	<b>106,303</b>
<b>Expenditure</b>		
Charitable activities		109,902
<b>Total expenditure</b>	<b>96,703</b>	<b>109,902</b>
<b>Net income</b>	<b>-1,166</b>	<b>-3,599</b>
Net movement in funds	-1,166	-3,599
<b>Reconciliation of funds:</b>		
Total funds brought forward	3,344	6,943
<b>Total funds at 31 August</b>	<b>2,178</b>	<b>3,344</b>

WALKER CHILDREN'S CLUB

Balance Sheet  
As at 31 August 2023 and 31 August 2024

	Notes	31 Aug 2024 £	31 Aug 2023 £
<b>Fixed Assets</b>			
Tangible fixed assets	(4)	0	0
Total Fixed Assets		<u>0</u>	<u>0</u>
<b>Current assets</b>			
Debtors and prepayments	(5)	6,783	1,153
Cash at bank and in hand		<u>7,876</u>	<u>16,028</u>
Total current assets		14,659	17,181
<b>Liabilities</b>			
Creditors: amounts falling due within one year	(6)	<u>12,481</u>	<u>13,837</u>
Net current assets		<u>2,178</u>	<u>3,344</u>
<b>Total net assets</b>		<u><b>2,178</b></u>	<u><b>3,344</b></u>
<b>The funds of the charity:</b>			
Unrestricted funds	(7)	2,178	3,344
Restricted funds	(8)		
<b>Total charity funds</b>		<u><b>2,178</b></u>	<u><b>3,344</b></u>

Approved by the Trustees on 25 June 2025 and signed on their behalf by:



Melanie Baker

Trustee/Treasurer

Notes 1 to 11 are an integral part of these financial statements

## WALKER CHILDREN'S CLUB

### Notes forming part of the financial statement For the period 1 September 2023 to 31 August 2024

#### 1. Principal accounting policies

The Principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **Basis of preparation**

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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Walker Children's Club constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

Walker Children's Club was incorporated as a Charitable Incorporated Organisation (CIO) on 19 September 2016 (registered charity number 1169260). The activities, assets and liabilities of its operations as an unincorporated association (legacy organisation) were transferred to the CIO.

The transfer of assets and liabilities from the legacy organisation has been accounted for as a non-exchange transaction in accordance with FRS102.

The accounts are presented in sterling and are rounded to the nearest pound.

##### **Assessment of going concern**

The Trustees have assessed whether the use of the going concern assumption is appropriated in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due and the adoption of the going concern basis in preparing the annual financial statements is appropriate.

##### **Income recognition**

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

The sources of income are subscriptions from After School Club which operates after school during term time and Holiday Clubs which operate during the school holidays. Other Income relates to HMRC COVID Grants received.

## WALKER CHILDREN'S CLUB

### Notes forming part of the financial statement For the period 1 September 2023 to 31 August 2024

#### Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and overheads. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings.

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

All expenditure is stated inclusive of irrecoverable VAT.

#### Tangible fixed assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Fixture, Fitting and Equipment - 33.33% straight line

#### Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

#### Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand.

#### Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors and provision are recognised at the amount the charity anticipates it will pay to settle the debt. They have been

discounted to the present value of the future cash payment where such discounting is material.

#### Funds

Unrestricted funds are those available for the general purposes of the Charity and their use is set out in the constitution.

Restricted funds are funds which subject to specific conditions imposed by the donors. These are included in the statement of financial activities when the charity becomes entitled to the donation, grant or similar income, any conditions for receipt are met and the trustees are reasonably certain they will receive it.

## WALKER CHILDREN'S CLUB

### Notes forming part of the financial statement For the period 1 September 2023 to 31 August 2024

#### 2. Employees

Staff costs consist of:

	1 Sep 2023 to 31 Aug 2024	1 Sep 2022 to 31 Aug 2023
	£	£
Salaries and wages	63,566	71,400
Social security costs	0	0
Pension costs	331	527
	<u>63,897</u>	<u>71,927</u>

Employment allowance of £1,031 (2023: £1,637) was deducted from employer's national insurance costs of £1,031 (2023: £1,637) to arrive at social security costs.

	1 Sep 2023 to 31 Aug 2024	1 Sep 2022 to 31 Aug 2023
	Number	Number
The average number of employees	<u>10</u>	<u>13</u>

No Trustee received any form of emoluments from the charity during the period under review.

#### 3. Net income / expenditure for the year

Net income/ (expenditure) for the year are stated after charging:

	1 Sep 2023 to 31 Aug 2024	1 Sep 2022 to 31 Aug 2023
	£	£
Depreciation	0	0
Accountancy fee	<u>2,717</u>	<u>3,965</u>

**WALKER CHILDREN'S CLUB**

**Notes forming part of the financial statement  
For the period 1 September 2023 to 31 August 2024**

**4. Fixed assets**

Fixtures, fittings and equipment:

	£
Cost:	992
Additional	
At 31 August 2024	<u>992</u>
Depreciation:	992
Charge for the year	0
At 31 August 2024	<u>992</u>
<b>Net book value</b>	
<b>At 31 August 2024</b>	<u>0</u>
At 31 August 2023	<u>0</u>

All fixed assets related to the unrestricted fund.

**5. Debtors**

	<b>1 Sep 2023 to 31 Aug 2024</b>	<b>1 Sep 2022 to 31 Aug 2023</b>
	£	£
Subscriptions receivable	0	0
Prepayments / Accrued income	6,783	1,153
	<u>6,783</u>	<u>1,153</u>

All debtors relate to the unrestricted fund.

## WALKER CHILDREN'S CLUB

### Notes forming part of the financial statement For the period 1 September 2023 to 31 August 2024

#### 6. Creditors: amounts falling due within one year

	1 Sep 2023 to 31 Aug 2024	1 Sep 2022 to 31 Aug 2023
	£	£
Accruals	7,162	5,894
Fees prepaid	3,184	6,038
Other creditors	2,135	1,905
	<u>12,481</u>	<u>13,837</u>

All creditors relate to the unrestricted fund.

#### 7. Unrestricted funds

	1 Sep 2023 to 31 Aug 2024	1 Sep 2022 to 31 Aug 2023
	£	£
Balance as at 31 August 2024	3,344	
Balance as at 1 September 2023		6,943
Net income for the year	-1,166	-3,599
Balance as at 31 August 2023/31 August 2024	<u>2,178</u>	<u>3,344</u>

#### 8. Restricted funds

	1 Sep 2023 to 31 Aug 2024	1 Sep 2022 to 31 Aug 2023
	£	£
Donations received	0	0
Less: Resources	0	0
		<u>0</u>

#### 9. Taxation

The charity is exempt under Part 11 of the Corporation Tax Act 2010 on its income and S256 Taxation of Chargeable Gains Act 1992 on its capital gains.

The Trust is not registered for VAT and the expenditure includes VAT where applicable.

**WALKER CHILDREN'S CLUB**

**Notes forming part of the financial statement  
For the period 1 September 2023 to 31 August 2024**

**10. Contingent liabilities**

There are no contingent liabilities.

**10. Related party transactions**

During the period ended 31 Aug 2024, subscription income of £0 was received from trustees.

**Walker After School Club T/A Walker Children's Club**

England & Wales - Charity number 1169260

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# Accounts

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# Walker Children's Club

## Annual Report and Accounts

1 September 2022 - 31 August 2023

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## Reference and administration details

<b>Charity name:</b>	Walker Children’s Club
<b>Other names charity is know by:</b>	WCC, Walker After School Club
<b>Registered charity number:</b>	1169260
<b>Charity’s principal address:</b>	Walker Hall, Waterfall Road, London N14 7EG
<b>Trustees:</b>	Lema Abujuma Kizzy Augustin Melanie Baker Simona Tocco
<b>Senior Staff:</b>	Mary Tsenti - Club Co-ordinator
<b>Bank:</b>	HSBC 1 Aldermans Hill Palmers Green London N13 4YE

## Structure, governance and management

Walker Children’s Club (WCC) is a Charitable Incorporated Organisation governed by a constitution that was signed on 5 May 2016. The only voting members of WCC are the trustees.

WCC was registered with the Charity Commission on 19 September 2016 and had previously been operating as an unincorporated organisation.

Trustees hold meetings around six times a year, or roughly one every half term. These meetings are also attended by the club co-ordinator. At the meetings trustees review current activity, monitor income and expenditure and agree broad strategy and activity areas. Trustees agree fees, pay reviews and major items of expenditure. They provide guidance on HR and other management issues as requested by the Club Co-ordinator. Minutes of the meeting are recorded and circulated among the trustees and senior staff members after meetings. Periodically, the club advertises for new Trustees, in the first instance usually among parent users of the club.

As set out in the constitution, apart from the first charity trustees, every trustee must be appointed for a term of 3 years by resolution at a properly convened meeting of the charity trustees.

All trustees give their time voluntarily and receive no remuneration or other benefits from WCC.

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## **Additional governance issues**

WCC is registered with Ofsted and there are robust safeguarding procedures in place. All staff and trustees are registered with the Disclosure and Barring Service in line with statutory requirements.

WCC maintains close links with the schools in which it operates, working with senior leaders to increase awareness of the club with parents and to improve its relevance and accessibility to the community.

WCC maintains links with the Early Years Service at Enfield Council to receive support and advice.

WCC is recognised as an inclusive setting and invited to become a member of Enfield's Inclusion Charter as we continue to support families of children who have additional needs.

Walker Children's Club had an Ofsted Inspection in November 2019 in Southgate and a registration Inspection In October 2023 At Honilands School Enfield. We passed our inspection and received very positive comments.

## **Objectives and Activities**

### **Summary of charitable objects**

The charitable objects of WCC as set out in the constitution are:

To advance the education of children through the provision of educational play and recreational activities. Especially to support the development of their social, emotional, physical and creative capabilities so that they will grow to full maturity as individual members of society.

To support parents and carers of children, who are in work or education by providing high quality, affordable education and childcare out of school hours. To support the inclusion of SEND (special educational needs /disabilities) children with, by providing support in an inclusive setting at low or no cost to their families.

### **Summary of the main activities undertaken for the public benefit**

WCC was founded in 2003 by parents of children from Walker Primary School to address the need for reliable, affordable high quality childcare in the local area to allow parents to work or continue in education. The main focus of our activities continues to be to meet these needs for parents of children from a number of schools and our oversubscription criteria give preference to children with parents in full time work or education. We continue to keep our fees low.

In planning our activities, we follow the guidelines in Early Years Foundation Stage with special emphasis on their personal social, emotional, physical, communication and language development.

We know our children individually and support several children who have additional needs for various reasons such as difficult home environment or identified Special Educational Needs (SEN). We continue to

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seek grant funding to provide subsidised places for children from families in need and in 2020-21 won grant funding for the provision of a sensory room for children with SEN.

We provide volunteering opportunities for teenagers, often linked to the Duke of Edinburgh scheme, and have been pleased to welcome back several of our 'old children' as volunteer helpers in the club.

## **Achievements and Performance, 2022-2023**

The after school club opened every day of the school term. We operated an after school club at Prince of Wales Primary in Enfield while winding down the after school club at the Southgate site. Towards the end of the year, we began set up for an afterschool club at Honilands school. We ran several holiday clubs and also operated additional sensory sessions. The number of children who attended – across all sites – between September 2022 and August 2023 totalled approximately 200. Bookings fluctuated, partly reflecting patterns of home-working. Attendance at the Price of Wales site continued to build as the school year progressed.

The children that attended the after school club were mainly from Prince of Wales Primary. Children attending the holiday clubs came from a broader range of schools.

WCC relied on fees as the main sustainable source of income. However, the club also won further grant funding over 2022-23.

The activities organised at the club varied throughout the year and included: science, cooking, arts and crafts, sports, gardening and planting, enrichment and diversity activities. Grant funding enabled us to provide a term of tennis coaching

In 2023 WCC was selected to run holiday clubs for children, funded by Enfield and the Governments Holiday Activity Food Programme (HAF). The Summer holiday Club was very over subscribed and very successful. We supported around 12 children with additional needs .

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# Financial Review

## Reserves

It is an objective of WCC to maintain a prudent cash level equivalent to a maximum month's after school club fee income, 2-3 months average salary payments and 3-6 month's rent. In 2022-23, this was equivalent to a range of approximately £15,822 and £25,650. Over the year, the club, on average, operated with a monthly cash level below this range.

Cash in hand and at bank was £16,028 at 31 August 2023.



The charity also aims to maintain free reserves at a level which equates to a minimum of two and half months of unrestricted expenditure. The trustees consider that this level will be sufficient to cover operational and governance costs. The total funds of the charity were £3,344 at 31 August 2023. This covers 0 months of operational activity.

## Details of any funds materially in deficit

None.

## Declaration

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

Signature:		
Full name:	Melanie Baker	Kizzy Augustin
Position:	Trustee	Trustee
Date:	30th June 2024	30th June 2024

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## **Walker Children's Club**

Financial Review

1 September 2022 to 31 August 2023

Charity registration Number 1169260

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**WALKER CHILDREN'S CLUB**

**Financial Statements**

**31 August 2023**

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## Independent Examiner's report

I report to the trustees on my examination of the accounts of Walker Children's Club (Charity registration number 1169260) for the period from 1<sup>st</sup> September 2022 to 31<sup>st</sup> August 2023

### Responsibilities and basis of report

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2. the accounts do not accord with those records; or
3. 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.

*Gurpreet Kaur Sharma*

Name: Gurpreet Kaur Sharma

Address: 34 Pinn Way  
Ruislip  
HA4 7QF

Date: 26<sup>th</sup> June 2024

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WALKER CHILDREN'S CLUB

Statement of Financial Activities  
For the period 1 September 2022 to 31 August 2023

		<b>Total 2023</b> 01/09/22- 31/08/23 <b>12 months</b> <b>£</b>	Total 2022 01/09/21- 31/08/22 <b>12 months</b> <b>£</b>
	Notes		
<b>Income</b>			
Charitable activities		88,872	65,173
Other Income		2,167	5
Donations received		15,264	0
<b>Total income</b>		<b>106,303</b>	<b>65,178</b>
<b>Expenditure</b>			
Charitable activities		109,902	71,087
<b>Total expenditure</b>		<b>109,902</b>	<b>71,087</b>
<b>Net income</b>		<b>-3,599</b>	<b>-5,909</b>
Net movement in funds		-3,599	-5,909
<b>Reconciliation of funds:</b>			
Total funds brought forward		6,943	12,852
<b>Total funds at 31 August</b>		<b>3,344</b>	<b>6,943</b>

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WALKER CHILDREN'S CLUB

Balance Sheet  
As at 31 August 2022 and 31 August 2023

	Notes	31 Aug 2023 £	31 Aug 2022 £
<b>Fixed Assets</b>			
Tangible fixed assets	(4)	0	0
Total Fixed Assets		<u>0</u>	<u>0</u>
<b>Current assets</b>			
Debtors and prepayments	(5)	1,153	470
Cash at bank and in hand		<u>16,028</u>	<u>20,845</u>
Total current assets		17,181	21,315
<b>Liabilities</b>			
Creditors: amounts falling due within one year	(6)	<u>13,837</u>	<u>14,372</u>
Net current assets		<u>3,344</u>	<u>6,943</u>
<b>Total net assets</b>		<u><b>3,344</b></u>	<u><b>6,943</b></u>
<b>The funds of the charity:</b>			
Unrestricted funds	(7)	3,344	6,943
Restricted funds	(8)	-	-
<b>Total charity funds</b>		<u><u>3,344</u></u>	<u><u>6,943</u></u>

Approved by the Trustees on 29 July 2024 and signed on their behalf by:



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**Melanie Baker**

Trustee/Treasurer

Notes 1 to 11 are an integral part of these financial statements

**Notes forming part of the financial statement  
For the period 1 September 2022 to 31 August 2023**

**1. Principal accounting policies**

The Principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of preparation**

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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Walker Children's Club constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

Walker Children's Club was incorporated as a Charitable Incorporated Organisation (CIO) on 19 September 2016 (registered charity number 1169260). The activities, assets and liabilities of its operations as an unincorporated association (legacy organisation) were transferred to the CIO.

The transfer of assets and liabilities from the legacy organisation has been accounted for as a non-exchange transaction in accordance with FRS102.

The accounts are presented in sterling and are rounded to the nearest pound.

**Assessment of going concern**

The Trustees have assessed whether the use of the going concern assumption is appropriated in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due and the adoption of the going concern basis in preparing the annual financial statements is appropriate.

**Income recognition**

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

The sources of income are subscriptions from After School Club which operates after school during term time and Holiday Clubs which operate during the school holidays. Other Income relates to HMRC COVID Grants received.

**Notes forming part of the financial statement  
For the period 1 September 2022 to 31 August 2023**

**Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and overheads. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings.

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

All expenditure is stated inclusive of irrecoverable VAT.

**Tangible fixed assets**

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Fixture, Fitting and Equipment - 33.33% straight line

**Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

**Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand.

**Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors and provision are recognised at the amount the charity anticipates it will pay to settle the debt. They have been

discounted to the present value of the future cash payment where such discounting is material.

**Funds**

Unrestricted funds are those available for the general purposes of the Charity and their use is set out in the constitution.

Restricted funds are funds which subject to specific conditions imposed by the donors. These are included in the statement of financial activities when the charity becomes entitled to the donation, grant or similar income, any conditions for receipt are met and the trustees are reasonably certain they will receive it.

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WALKER CHILDREN'S CLUB

Notes forming part of the financial statement  
For the period 1 September 2022 to 31 August 2023

**2. Employees**

Staff costs consist of:

	1 Sep 2022 to 31 Aug 203 £	1 Sep 2021 to 31 Aug 2022 £
Salaries and wages	71,400	59,557
Social security costs	0	0
Pension costs	527	550
	<u>71,927</u>	<u>60,107</u>

Employment allowance of £1,637 (2022: £2,135) was deducted from employer's national insurance costs of £1,637 (2022: £2,135) to arrive at social security costs.

	1 Sep 2022 to 31 Aug 203 Number	1 Sep 2021 to 31 Aug 2022 Number
The average number of employees	<u>13</u>	<u>10</u>

No Trustee received any form of emoluments from the charity during the period under review.

**3. Net income / expenditure for the year**

Net income/ (expenditure) for the year are stated after charging:

	1 Sep 2022 to 31 Aug 203 £	1 Sep 2021 to 31 Aug 2022 £
Depreciation	0	0
Accountancy fee	<u>3,965</u>	<u>3,438</u>

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WALKER CHILDREN'S CLUB

Notes forming part of the financial statement  
For the period 1 September 2022 to 31 August 2023

4. Fixed assets

Fixtures, fittings and equipment:

	£
Cost:	992
Additional	
At 31 August 2023	<u>992</u>
Depreciation:	992
Charge for the year	0
At 31 August 2023	<u>992</u>
<b>Net book value</b>	
<b>At 31 August 2023</b>	<u>0</u>
At 31 August 2022	<u>0</u>

All fixed assets related to the unrestricted fund.

5. Debtors

	1 Sep 2022 to 31 Aug 2023	1 Sep 2021 to 31 Aug 2022
	£	£
Subscriptions receivable	0	-
Prepayments / Accrued income	1,153	470
	<u>1,153</u>	<u>470</u>

All debtors relate to the unrestricted fund.

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WALKER CHILDREN'S CLUB

Notes forming part of the financial statement  
For the period 1 September 2022 to 31 August 2023

6. Creditors: amounts falling due within one year

	1 Sep 2022 to 31 Aug 2023	1 Sep 2021 to 31 Aug 2022
	£	£
Accruals	5,894	6,791
Fees prepaid	6,038	6,333
Other creditors	1,905	1,248
	<u>13,837</u>	<u>14,372</u>

All creditors relate to the unrestricted fund.

7. Unrestricted funds

	1 Sep 2022 to 31 Aug 2023	1 Sep 2021 to 31 Aug 2022
	£	£
Balance as at 31 August 2023	6,943	0
Balance as at 1 September 2022		12,852
Net income for the year	-3,599	-5,909
Balance as at 31 August 2021/31 August 2020	<u>3,344</u>	<u>6,943</u>

8. Restricted funds

	1 Sep 2022 to 31 Aug 2023	1 Sep 2021 to 31 Aug 2022
	£	£
Donations received	0	27,060
Less : Resources	0	27,060
	<u>0</u>	<u>0</u>

9. Taxation

The charity is exempt under Part 11 of the Corporation Tax Act 2010 on its income and S256 Taxation of Chargeable Gains Act 1992 on its capital gains.

The Trust is not registered for VAT and the expenditure includes VAT where applicable.

**Notes forming part of the financial statement  
For the period 1 September 2022 to 31 August 2023**

**10. Contingent liabilities**

There are no contingent liabilities.

**10. Related party transactions**

During the period ended 31 Aug 2023, subscription income of £132 was received from Kizzy Augustin (trustee).

**Walker After School Club T/A Walker Children's Club**

England & Wales - Charity number 1169260

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# Accounts

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# Walker Children's Club

## Annual Report and Accounts

1 September 2021 - 31 August 2022

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## Reference and administration details

<b>Charity name:</b>	Walker After School Club t/a Walker Children's Club
<b>Other names charity is known by:</b>	WCC, Walker After School Club
<b>Registered charity number:</b>	1169260
<b>Charity's principal address:</b>	Walker Hall, Waterfall Road, London N14 7EG
<b>Trustees:</b>	Lema Abujuma Kizzy Augustin Melanie Baker
<b>Senior Staff:</b>	Mary Tsenti - Club Co-ordinator
<b>Bank:</b>	HSBC 1 Aldermans Hill Palmers Green London N13 4YE

## Structure, governance and management

Walker Children's Club (WCC) is a Charitable Incorporated Organisation governed by a constitution that was signed on 5 May 2016. The only voting members of WCC are the trustees.

WCC was registered with the Charity Commission on 19 September 2016 and had previously been operating as an unincorporated organisation.

Trustees hold meetings around six times a year, or roughly one every half term. These meetings are also attended by the club co-ordinator. At the meetings trustees review current activity, monitor income and expenditure and agree broad strategy and activity areas. Trustees agree fees, pay reviews and major items of expenditure. They provide guidance on HR and other management issues as requested by the Club Co-ordinator. Minutes of the meeting are recorded and circulated among the trustees and senior staff members after meetings. Periodically, the club advertises for new Trustees, in the first instance usually among parent users of the club.

As set out in the constitution, apart from the first charity trustees, every trustee must be appointed for a term of 3 years by resolution at a properly convened meeting of the charity trustees.

All trustees give their time voluntarily and receive no remuneration or other benefits from WCC.

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## **Additional governance issues**

WCC is registered with Ofsted and there are robust safeguarding procedures in place. All staff and trustees are registered with the Disclosure and Barring Service in line with statutory requirements.

WCC maintains close links with Walker Primary and The Prince of Wales Primary School, where most children who attend the after school club go to school.

WCC also maintains links with the Early Years Service at Enfield Council to receive support and advice.

Walker Children's Club had an Ofsted Inspection in November 2019. We passed our inspection and received very positive comments.

## **Objectives and Activities**

### **Summary of charitable objects**

The charitable objects of WCC as set out in the constitution are:

To advance the education of children through the provision of educational play and recreational activities. Especially to support the development of their social, emotional, physical and creative capabilities so that they will grow to full maturity as individual members of society.

To support parents and carers of children, who are in work or education by providing high quality, affordable education and childcare out of school hours. To support the development of children with special educational needs by providing support in an inclusive setting at low or no cost to their families.

### **Summary of the main activities undertaken for the public benefit**

WCC was founded in 2003 by parents of children from Walker Primary School to address the need for reliable, affordable high quality childcare in the local area to allow parents to work or continue in education. The main focus of our activities continues to be to meet these needs for parents of children from a number of schools and our oversubscription criteria give preference to children with parents in full time work or education. We continue to keep our fees low.

In planning our activities, we follow the guidelines in Early Years Foundation Stage with special emphasis on social and emotional development.

We know our children individually and support several children who have additional needs for various reasons such as difficult home environment or identified special educational needs and disabilities (SEND). We continue to seek grant funding to provide subsidised places for children from families in

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need and in 2020-21 won grant funding for the provision of a sensory room for children with SEN. We have also welcomed several 'looked after' children to our holiday clubs.

We provide volunteering opportunities for teenagers, often linked to the Duke of Edinburgh scheme, and have been pleased to welcome back several of our 'old children' as volunteer helpers in the club.

## **Achievements and Performance, 2021-2022**

The after school club opened every day of the school term. We opened an after school club at Prince of Wales Primary in Enfield while continuing to operate an after school club at the Southgate site. We ran several holiday clubs and also operated additional sensory sessions. The number of children who attended – across either site – between September 2021 and August 2022 totalled approximately 185. Bookings fluctuated, partly reflecting patterns of home-working. Attendance at the Prince of Wales site built gradually as the school year progressed.

The children that attended the after school club in were mainly from Walker Primary School and Prince of Wales Primary. Children attending the holiday clubs came from a much broader range of schools.

WCC relied on fees as the main sustainable source of income.

The activities organised at the club varied throughout the year and included: science, cooking, arts and crafts, sports, gardening and planting, enrichment and diversity activities. Grant funding was used to deliver sports and fitness coaching. This included Tennis coaching and circuit training with a personal trainer.

We fundraised for Noah's Ark Hospice in July 2022.

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# Financial Review

## Reserves

It is an objective of WCC to maintain a prudent cash level equivalent to a maximum month's after school club fee income, 2-3 months average salary payments and 3-6 month's rent. In 2021-22, this was equivalent to a range of approximately £14,500 and £21,000. Over the year, the club, on average, operated with a monthly cash level above this range.

Cash in hand and at bank was £20,845 at 31 August 2022.

The charity also aims to maintain free reserves at a level which equates to a minimum of two and half months of unrestricted expenditure. The trustees consider that this level will be sufficient to cover operational and governance costs. The total funds of the charity were £6,943 at 31 August 2022. This covers one month of operational activity.

## Details of any funds materially in deficit

None.

## Declaration

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

Signature:



Full name:

Melanie Baker

Position:

Trustee

Date:

20/06/2023



Kizzy Augustin

Trustee

26/06/2023

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## **Walker Children's Club**

Financial Review

1 September 2021 to 31 August 2022

Charity registration Number 1169260

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**WALKER CHILDREN'S CLUB**

**Financial Statements**

**31 August 2022**

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**WALKER CHILDREN'S CLUB**

**Independent Examiner's report**

I report to the trustees on my examination of the accounts of Walker Children's Club (Charity registration number 1169260) for the period from 1<sup>st</sup> September 2021 to 31<sup>st</sup> August 2022.

**Responsibilities and basis of report**

As the charity's 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 Trust's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed the all 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; or
3. 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.



Name: Gurpreet K Sharma FCCA

Address: 34 Pinn Way, Ruislip, HA4 7QF

Date: 21<sup>st</sup> June 2023

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WALKER CHILDREN'S CLUB

Statement of Financial Activities  
For the period 1 September 2021 to 31 August 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 01/09/21- 31/08/22 12 months £	Total 2021 01/09/20 31/08/21 12 months £
<b>Income</b>					
Charitable activities		65,173		65,173	49,272
Other Income		5		5	13,586
Donations received		0	0	0	34,740
<b>Total income</b>		<b>65,178</b>	<b>0</b>	<b>65,178</b>	<b>97,598</b>
<b>Expenditure</b>					
Charitable activities		71,087		71,087	98,473
<b>Total expenditure</b>		<b>71,087</b>		<b>71,087</b>	<b>98,473</b>
<b>Net income</b>		<b>-5909</b>		<b>-5909</b>	<b>-875</b>
Net movement in funds		-5909		-5909	-875
<b>Reconciliation of funds:</b>					
Total funds brought forward		12,852		12,852	13,727
<b>Total funds at 31 August</b>		<b>6,943</b>		<b>6,943</b>	<b>12,852</b>

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WALKER CHILDREN'S CLUB

Balance Sheet  
As at 31 August 2021 and 31 August 2022

	Notes	31 Aug 2022 £	31 Aug 2021 £
<b>Fixed Assets</b>			
Tangible fixed assets	(4)	0	0
Total Fixed Assets		<u>0</u>	<u>0</u>
<b>Current assets</b>			
Debtors and prepayments	(5)	470	174
Cash at bank and in hand		<u>20,845</u>	<u>46,576</u>
Total current assets		21,315	46,750
<b>Liabilities</b>			
Creditors: amounts falling due within one year	(6)	<u>14,372</u>	<u>33,898</u>
Net current assets		<u>6,943</u>	<u>12,852</u>
<b>Total net assets</b>		<u>6,943</u>	<u>12,852</u>
<b>The funds of the charity:</b>			
Unrestricted funds	(7)	6,943	12,852
Restricted funds	(8)		-
<b>Total charity funds</b>		<u>6,943</u>	<u>12,852</u>

Approved by the Trustees on 2023 and signed on their behalf by:



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**Melanie Baker**

Trustee/Treasurer

Notes 1 to 11 are an integral part of these financial statements

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## WALKER CHILDREN'S CLUB

### Notes forming part of the financial statement For the period 1 September 2021 to 31 August 2022

#### 1. Principal accounting policies

The Principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **Basis of preparation**

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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Walker Children's Club constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

Walker Children's Club was incorporated as a Charitable Incorporated Organisation (CIO) on 19 September 2016 (registered charity number 1169260). The activities, assets and liabilities of its operations as an unincorporated association (legacy organisation) were transferred to the CIO.

The transfer of assets and liabilities from the legacy organisation has been accounted for as a non-exchange transaction in accordance with FRS102.

The accounts are presented in sterling and are rounded to the nearest pound.

##### **Assessment of going concern**

The Trustees have assessed whether the use of the going concern assumption is appropriated in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due and the adoption of the going concern basis in preparing the annual financial statements is appropriate.

##### **Income recognition**

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

The sources of income are subscriptions from After School Club which operates after school during term time and Holiday Clubs which operate during the school holidays. Other Income relates to bank interest received.



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**WALKER CHILDREN'S CLUB****Notes forming part of the financial statement  
For the period 1 September 2021 to 31 August 2022****Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and overheads. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings.

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

All expenditure is stated inclusive of irrecoverable VAT.

**Tangible fixed assets**

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Fixture, Fitting and Equipment - 33.33% straight line

**Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

**Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand.

**Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors and provision are recognised at the amount the charity anticipates it will pay to settle the debt. They have been

discounted to the present value of the future cash payment where such discounting is material.

**Funds**

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Unrestricted funds are those available for the general purposes of the Charity and their use is set out in the constitution.

Restricted funds are funds which subject to specific conditions imposed by the donors. These are included in the statement of financial activities when the charity becomes entitled to the donation, grant or similar income, any conditions for receipt are met and the trustees are reasonably certain they will receive it.

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**WALKER CHILDREN'S CLUB**

**Notes forming part of the financial statement  
For the period 1 September 2021 to 31 August 2022**

**2. Employees**

Staff costs consist of:

	<b>1 Sep 2021 to 31 Aug 2022</b>	<b>1 Sep 2020 to 31 Aug 2021</b>
	<b>£</b>	<b>£</b>
Salaries and wages	59,557	52,947
Social security costs	0	0
Pension costs	550	602
	<u>60,107</u>	<u>53,549</u>

Employment allowance of £2,135 (2021: £2,279) was deducted from employer's national insurance costs of £2,135 (2021: £2,279) to arrive at social security costs.

	<b>1 Sep 2021 to 31 Aug 2022</b>	<b>1 Sep 2020 to 31 Aug 2021</b>
	<b>Number</b>	<b>Number</b>
The average number of employees	<u>10</u>	<u>7</u>

No Trustee received any form of emoluments from the charity during the period under review.

**3. Net income / expenditure for the year**

Net income/ (expenditure) for the year are stated after charging:

	<b>1 Sep 2021 to 31 Aug 2022</b>	<b>1 Sep 2020 to 31 Aug 2021</b>
	<b>£</b>	<b>£</b>
Depreciation	0	155
Accountancy fee	3,438	2,173
	<u>3,438</u>	<u>2,173</u>

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**WALKER CHILDREN'S CLUB**

**Notes forming part of the financial statement  
For the period 1 September 2021 to 31 August 2022**

**4. Fixed assets**

Fixtures, fittings and equipments:

	<b>£</b>
Cost:	992
Additional	
At 31 August 2020	<u>992</u>
Depreciation:	992
Charge for the year	
At 31 August 2020	<u>992</u>
<b>Net book value</b>	
<b>At 31 August 2022</b>	<u><u>0</u></u>
At 31 August 2021	<u><u>0</u></u>

All fixed assets related to the unrestricted fund.

**5. Debtors**

	<b>1 Sep 2021 to 31 Aug 2022</b>	<b>1 Sep 2020 to 31 Aug 2021</b>
	<b>£</b>	<b>£</b>
Subscriptions receivable		-
Prepayments / Accrued income	470	174
	<u>470</u>	<u>174</u>

All debtors relate to the unrestricted fund.

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**WALKER CHILDREN'S CLUB**

**Notes forming part of the financial statement  
For the period 1 September 2021 to 31 August 2022**

**6. Creditors: amounts falling due within one year**

	<b>1 Sep 2022 to 31 Aug 2022</b>	<b>1 Sep 2020 to 31 Aug 2021</b>
	<b>£</b>	<b>£</b>
Accruals	6,791	29,899
Fees prepaid	6,333	3,999
Other creditors	1,248	0
	<u>14,372</u>	<u>33,898</u>

All creditors relate to the unrestricted fund.

**7. Unrestricted funds**

	<b>1 Sep 2021 to 31 Aug 2022</b>	<b>1 Sep 2020 to 31 Aug 2021</b>
	<b>£</b>	<b>£</b>
Balance as at 31 August 2022		13,727
Balance as at 1 September 2021	12,852	
Net income for the year	-5,909	-875
Balance as at 31 August 2022/31 August 2021	<u>6,943</u>	<u>12,852</u>

**8. Restricted funds**

	<b>1 Sep 2021 to 31 Aug 2022</b>	<b>1 Sep 2020 to 31 Aug 2021</b>
	<b>£</b>	<b>£</b>
Donations received	0	27,060
Less : Resources	0	27,060
	<u>0</u>	<u>0</u>

**9. Taxation**

The charity is exempt under Part 11 of the Corporation Tax Act 2010 on its income and S256 Taxation of Chargeable Gains Act 1992 on its capital gains.

The Trust is not registered for VAT and the expenditure includes VAT where applicable.

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**WALKER CHILDREN'S CLUB**

**Notes forming part of the financial statement  
For the period 1 September 2021 to 31 August 2022**

**10. Contingent liabilities**

There are no contingent liabilities.

**10. Related party transactions**

During the period ended 31 Aug 2022, subscription income was received from trustees, Melanie Baker of £2,142 (2020-21: £2,203) and Kizzy Augustin of £26 (2020-21: £1,261) There were no outstanding balances at the period ended 31 Aug 2022

**Walker After School Club T/A Walker Children's Club**

England & Wales - Charity number 1169260

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# Accounts

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# Walker Children's Club

## Annual Report and Accounts

1 September 2020 - 31 August 2021

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## Reference and administration details

<b>Charity name:</b>	Walker Children's Club
<b>Other names charity is know by:</b>	WCC, Walker After School Club
<b>Registered charity number:</b>	1169260
<b>Charity's principal address:</b>	Walker Hall, Waterfall Road, London N14 7EG
<b>Trustees:</b>	Lema Abujuma Kizzy Augustin Melanie Baker
<b>Senior Staff:</b>	Mary Tsenti - Club Co-ordinator
<b>Bank:</b>	HSBC 1 Aldermans Hill Palmers Green London N13 4YE

## Structure, governance and management

Walker Children's Club (WCC) is a Charitable Incorporated Organisation governed by a constitution that was signed on 5 May 2016. The only voting members of WCC are the trustees.

WCC was registered with the Charity Commission on 19 September 2016 and had previously been operating as an unincorporated organisation.

Trustees hold meetings six times a year, one every half term, these meetings are also attended by the club co-ordinator. At the meetings, trustees review current activity, monitor income and expenditure and agree broad strategy and activity areas. Trustees agree fees, pay reviews and major items of expenditure. They provide guidance on HR and other management issues as requested by the Club Co-ordinator. Minutes of the meeting are recorded and circulated among the trustees and senior staff members after meetings. Periodically, the club advertises for new Trustees, in the first instance among parent users of the club.

As set out in the constitution, apart from the first charity trustees, every trustee must be appointed for a term of 3 years by resolution at a properly convened meeting of the charity trustees.

All trustees give their time voluntarily and receive no remuneration or other benefits from WCC.

---

## **Additional governance issues**

WCC is registered with Ofsted and there are robust safeguarding procedures in place. All staff and trustees are registered with the Disclosure and Barring Service in line with statutory requirements.

WCC maintains close links with Walker Primary where most children who attend the after school club go to school.

WCC also maintains links with the Early Years Service at Enfield Council to receive support and advice.

Walker Children's Club had an Ofsted Inspection in November 2019. We passed our inspection and received very positive comments.

## **Objectives and Activities**

### **Summary of charitable objects**

The charitable objects of WCC as set out in the constitution are:

To advance the education of children through the provision of educational play and recreational activities. Especially to support the development of their social, emotional, physical and creative capabilities so that they will grow to full maturity as individual members of society.

To support parents and carers of children, who are in work or education by providing high quality, affordable education and childcare out of school hours. To support the development of children with special educational needs by providing support in an inclusive setting at low or no cost to their families.

### **Summary of the main activities undertaken for the public benefit**

WCC was founded in 2003 by parents of children from Walker Primary School to address the need for reliable, affordable high quality childcare in the local area to allow parents to work or continue in education. The main focus of our activities continues to be to meet this need and our oversubscription criteria give preference to children with parents in full time work or education. We continue to keep our fees low.

In planning our activities, we follow the guidelines in Early Years Foundation Stage with special emphasis on social and emotional development.

We know our children individually and support several children who have additional needs for various reasons such as difficult home environment or identified Special Educational Needs (SEN). We continue to seek grant funding to provide subsidised places for children from families in need and in 2020-21 won grant funding for the provision of a sensory room for children with SEN.

We provide volunteering opportunities for teenagers, often linked to the Duke of Edinburgh scheme, and have been pleased to welcome back several of our 'old children' as volunteer helpers in the club.

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## Achievements and Performance, 2020-2021

The after school club opened every day of the school term outside of periods of nationwide lockdown during the Covid pandemic (the first half of the Spring term). We ran a holiday club in October 2020 and in the Summer of 2021. The number of children who attended between September 2020 and August 2021 totalled approximately 130 . Bookings fluctuated, partly reflecting increased home-working, significantly affecting the club's finances.

The children that attended the after school club were mainly from Walker Primary School. Children attending the holiday clubs came from a much broader range of schools.

WCC relied on fees as the main sustainable source of income and during our closure we made use of the Government's job retention scheme. However, the club also fund-raised and won grant funding over 2020-21. These funds were raised with the intention of improving our offering for SEN children, enabling potential expansion of the club to an additional school and helping to secure the future of the club. Grant funding included Power to Change £10,000 and Childhood Trust £16,122.

The activities organised at the club varied throughout the year and included: science, cooking, arts and crafts, sports, gardening and planting, enrichment and diversity activities.

Funds from Autism Aware, raised in 2019-20 were spent on sensory equipment with the intention of opening a sensory room, for the benefit of all children and, in particular, children with social and communication difficulties.

---

## Financial Review

### Reserves

It is an objective of WCC to maintain a prudent cash level equivalent to a maximum month's after school club fee income, 2-3 months average salary payments and 3-6 month's rent. In 2020-21, this was equivalent to a range of approximately £14,000 and £19,500. Over the year, the club, on average, operated with a monthly cash within this range.

Cash in hand and at bank was £46,576 at 31 August 2021.

The charity also aims to maintain free reserves at a level which equates to a minimum of two and half months of unrestricted expenditure. The trustees consider that this level will be sufficient to cover operational and governance costs. The total funds of the charity were £12,852 at 31 August 2021. This covers two months of operational activity.

### Details of any funds materially in deficit

None.

### Declaration

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

Signature: 

Full name: Melanie Baker

Position: Trustee

Date: 29th June 2022



Kizzy Augustin

Trustee

29th June 2022

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# **Walker Children's Club**

Financial Review

1 September 2020 to 31 August 2021

Charity registration Number 1169260

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**WALKER CHILDREN'S CLUB**

**Financial Statements**

**31 August 2021**

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**Independent Examiner's report**

I report to the trustees on my examination of the accounts of Walker Children's Club (Charity registration number 1169260) for the period from 1<sup>st</sup> September 2020 to 31<sup>st</sup> August 2021.

**Responsibilities and basis of report**

As the charity's 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 Trust's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed the all 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; or
3. 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.

Name *Gurpreet Kaur Sharma*

Address 34 Pinn Way  
Ruislip  
HA4 7QF

Date: 10th June 2022

**WALKER CHILDREN'S CLUB**

**Statement of Financial Activities  
For the period 1 September 2020 to 31 August 2021**

Notes	Unrestricted funds £	Restricted funds £	Total 2021 01/09/20- 31/08/21 12 months £	Total 2020 01/09/19- 31/08/20 12 months £
<b>Income</b>		-		
Charitable activities	49,272		49,272	59,844
Other Income	13,586		13,586	17,771
Donations received	7,680	27,060	34,740	1,644
<b>Total income</b>	<b>70,538</b>	<b>27,060</b>	<b>97,598</b>	<b>79,259</b>
<b>Expenditure</b>				
Charitable activities	71,413	27,060	98,473	82,995
<b>Total expenditure</b>	<b>71,413</b>	<b>27,060</b>	<b>98,473</b>	<b>82,995</b>
<b>Net income</b>	<b>-875</b>		<b>-875</b>	<b>-3,736</b>
Net movement in funds	-875		-875	-3,736
<b>Reconciliation of funds:</b>				
Total funds brought forward	13,727		13,727	17,463
<b>Total funds at 31 August</b>	<b>12,852</b>		<b>12,852</b>	<b>13,727</b>

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WALKER CHILDREN'S CLUB

Balance Sheet  
As at 31 August 2020 and 31 August 2021

	Notes	31 Aug 2021 £	31 Aug 2020 £
<b>Fixed Assets</b>			
Tangible fixed assets	(4)	0	155
Total Fixed Assets		<u>0</u>	<u>155</u>
<b>Current assets</b>			
Debtors and prepayments	(5)	174	438
Cash at bank and in hand		<u>46,576</u>	<u>21,699</u>
Total current assets		46,750	22,137
<b>Liabilities</b>			
Creditors: amounts falling due within one year	(6)	<u>33,898</u>	<u>8,565</u>
Net current assets		<u>12,852</u>	<u>13,572</u>
<b>Total net assets</b>		<u><u>12,852</u></u>	<u><u>13,727</u></u>
<b>The funds of the charity:</b>			
Unrestricted funds	(7)	12,852	13,727
Restricted funds	(8)	-	-
<b>Total charity funds</b>		<u><u>12,852</u></u>	<u><u>13,727</u></u>

Approved by the Trustees on 2021 and signed on their behalf by:



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**Melanie Baker**

Trustee/Treasurer

Notes 1 to 11 are an integral part of these financial statements

**Notes forming part of the financial statement  
For the period 1 September 2020 to 31 August 2021**

**1. Principal accounting policies**

The Principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of preparation**

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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Walker Children's Club constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

Walker Children's Club was incorporated as a Charitable Incorporated Organisation (CIO) on 19 September 2016 (registered charity number 1169260). The activities, assets and liabilities of its operations as an unincorporated association (legacy organisation) were transferred to the CIO.

The transfer of assets and liabilities from the legacy organisation has been accounted for as a non-exchange transaction in accordance with FRS102.

The accounts are presented in sterling and are rounded to the nearest pound.

**Assessment of going concern**

The Trustees have assessed whether the use of the going concern assumption is appropriated in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due and the adoption of the going concern basis in preparing the annual financial statements is appropriate.

**Income recognition**

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

The sources of income are subscriptions from After School Club which operates after school during term time and Holiday Clubs which operate during the school holidays. Other Income relates to HMRC COVID Grants received.

**Notes forming part of the financial statement  
For the period 1 September 2020 to 31 August 2021**

**Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and overheads. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings.

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

All expenditure is stated inclusive of irrecoverable VAT.

**Tangible fixed assets**

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Fixture, Fitting and Equipment - 33.33% straight line

**Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

**Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand.

**Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors and provision are recognised at the amount the charity anticipates it will pay to settle the debt. They have been

discounted to the present value of the future cash payment where such discounting is material.

**Funds**

Unrestricted funds are those available for the general purposes of the Charity and their use is set out in the constitution.

Restricted funds are funds which subject to specific conditions imposed by the donors. These are included in the statement of financial activities when the charity becomes entitled to the donation, grant or similar income, any conditions for receipt are met and the trustees are reasonably certain they will receive it.

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WALKER CHILDREN'S CLUB

Notes forming part of the financial statement  
For the period 1 September 2020 to 31 August 2021

2. Employees

Staff costs consist of:

	1 Sep 2020 to 31 Aug 2021	1 Sep 2019 to 31 Aug 2020
	£	£
Salaries and wages	52,947	67,891
Social security costs	0	204
Pension costs	602	765
	<u>53,549</u>	<u>68,860</u>

Employment allowance of £2,279 (2020: £2,759) was deducted from employer's national insurance costs of £2,279 (2020: £2,963) to arrive at social security costs.

	1 Sep 2020 to 31 Aug 2021	1 Sep 2019 to 31 Aug 2020
	Number	Number
The average number of employees	<u>7</u>	<u>10</u>

No Trustee received any form of emoluments from the charity during the period under review.

3. Net income / expenditure for the year

Net income/ (expenditure) for the year are stated after charging:

	1 Sep 2020 to 31 Aug 2021	1 Sep 2019 to 31 Aug 2020
	£	£
Depreciation	155	331
Accountancy fee	2,173	1,040
	<u>2,328</u>	<u>1,371</u>

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WALKER CHILDREN'S CLUB

Notes forming part of the financial statement  
For the period 1 September 2020 to 31 August 2021

4. Fixed assets

Fixtures, fittings and equipments:

	£
Cost:	992
Additional	
At 31 August 2020	<u>992</u>
Depreciation:	837
Charge for the year	155
At 31 August 2020	<u>992</u>
<b>Net book value</b>	
<b>At 31 August 2021</b>	<u>0</u>
At 31 August 2020	<u>155</u>

All fixed assets related to the unrestricted fund.

5. Debtors

	1 Sep 2020 to 31 Aug 2021	1 Sep 2019 to 31 Aug 2020
	£	£
Subscriptions receivable		-
Prepayments / Accrued income	174	438
	<u>174</u>	<u>438</u>

All debtors relate to the unrestricted fund.

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WALKER CHILDREN'S CLUB

Notes forming part of the financial statement  
For the period 1 September 2020 to 31 August 2021

6. Creditors: amounts falling due within one year

	1 Sep 2020 to 31 Aug 2021	1 Sep 2019 to 31 Aug 2020
	£	£
Accruals	29,899	200
Fees prepaid	3,999	7,664
Other creditors		701
	<u>33,898</u>	<u>8,565</u>

7. Unrestricted funds

	1 Sep 2020 to 31 Aug 2021	1 Sep 2019 to 31 Aug 2020
	£	£
Balance as at 1 August 2020		17,463
Balance as at 1 September 2020	13,727	-
Net income for the year	-875	-3,736
Balance as at 31 August 2021/31 August 2020	<u>12,852</u>	<u>13,727</u>

8. Restricted funds

	1 Sep 2019 to 31 Aug 2020	1 Sep 2018 to 31 Aug 2019
	£	£
Donations received	27,060	1,644
Less : Resources	27,060	-1,644
	<u>0</u>	<u>0</u>

9. Taxation

The charity is exempt under Part 11 of the Corporation Tax Act 2010 on its income and S256 Taxation of Chargeable Gains Act 1992 on its capital gains.

The Trust is not registered for VAT and the expenditure includes VAT where applicable.

**Notes forming part of the financial statement  
For the period 1 September 2020 to 31 August 2021**

**10. Contingent liabilities**

There are no contingent liabilities.

**10. Related party transactions**

During the period ended 31 Aug 2021, subscription income was received from trustees, Melanie Baker of £2,203 (2019-20: £2,293) , Kizzy Augustin of £1,261 (2019-20: £691.50) and Wanda Sheridan £1,582 (2019-20 Nil) There were no outstanding balances at the period ended 31 Aug 2021

**Walker After School Club T/A Walker Children's Club**

England & Wales - Charity number 1169260

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# Accounts

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# Walker Children's Club

## Annual Report and Accounts

1 September 2019 - 31 August 2020

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## Reference and administration details

<b>Charity name:</b>	Walker Children's Club
<b>Other names charity is know by:</b>	WCC, Walker After School Club
<b>Registered charity number:</b>	1169260
<b>Charity's principal address:</b>	Walker Hall, Waterfall Road, London N14 7EG
<b>Trustees:</b>	Lema Abujuma Kizzy Augustin Melanie Baker Wendy Richards Wanda Sheridan
<b>Senior Staff:</b>	Mary Tsenti - Club Co-ordinator
<b>Bank:</b>	HSBC 1 Aldermans Hill Palmers Green London N13 4YE

## Structure, governance and management

Walker Children's Club (WCC) is a Charitable Incorporated Organisation governed by a constitution that was signed on 5 May 2016. The only voting members of WCC are the trustees.

WCC was registered with the Charity Commission on 19 September 2016 and had previously been operating as an unincorporated organisation.

Trustees hold meetings six times a year, one every half term, these meetings are also attended by the club co-ordinator. At the meetings, trustees review current activity, monitor income and expenditure and agree broad strategy and activity areas. Trustees agree fees, pay reviews and major items of expenditure. They provide guidance on HR and other management issues as requested by the Club Co-ordinator. Minutes of the meeting are recorded and circulated among the trustees and senior staff members after meetings. Periodically, the club advertises for new Trustees, in the first instance among parent users of the club.

As set out in the constitution, apart from the first charity trustees, every trustee must be appointed for a term of 3 years by resolution at a properly convened meeting of the charity trustees.

All trustees give their time voluntarily and receive no remuneration or other benefits from WCC.

---

## **Additional governance issues**

WCC is registered with Ofsted and there are robust safeguarding procedures in place. All staff and trustees are registered with the Disclosure and Barring Service in line with statutory requirements.

WCC maintains close links with Walker Primary where most children who attend the after school club go to school.

WCC also maintains links with the Early Years Service at Enfield Council to receive support and advice.

# **Objectives and Activities**

## **Summary of charitable objects**

The charitable objects of WCC as set out in the constitution are:

To advance the education of children through the provision of educational play and recreational activities. Especially to support the development of their social, emotional, physical and creative capabilities so that they will grow to full maturity as individual members of society.

To support parents and carers of children, who are in work or education by providing high quality, affordable education and childcare out of school hours. To support the development of children with special educational needs by providing support in an inclusive setting at low or no cost to their families.

## **Summary of the main activities undertaken for the public benefit**

WCC was founded in 2003 by parents of children from Walker Primary School to address the need for reliable, affordable high quality childcare in the local area to allow parents to work or continue in education. The main focus of our activities continues to be to meet this need and our oversubscription criteria give preference to children with parents in full time work or education. We continue to keep our fees low.

In planning our activities, we follow the guidelines in Early Years Foundation Stage with special emphasis on social and emotional development.

We know our children individually and support several children who have additional needs for various reasons such as difficult home environment or identified Special Educational Needs (SEN). We continue to seek grant funding to provide subsidised places for children from families in need and in 2019 made grant applications for special resources such as the provision of a sensory room for children with SEN. We were successful in obtaining two such awards and hope to be providing a service for children with additional needs in 2021/2022

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We provide volunteering opportunities for teenagers, often linked to the Duke of Edinburgh scheme, and have been pleased to welcome back several of our 'old children' as volunteer helpers in the club.

## **Achievements and Performance, 2019-2020**

Walker Children's Club had an Ofsted Inspection in November 2019. We passed our inspection and received very positive comments.

The after school club opened every day of the school term until March 2020 when the country went into lockdown due to the Covid 19 pandemic. WCC remained closed for the whole of the Spring term, opening again in July 2020. We ran a holiday club in the Summer of 2020 and another in October 2020. Due to social distancing regulations, we operated at a much reduced capacity. The total number of children who attended between August 2019 and August 2020 totalled approximately 150. Bookings fluctuated due to home-working, significantly affecting the club's finances.

The children that attended the after school club were mainly from Walker Primary School. Several children from families at St Monica's School, a nearby Roman Catholic primary school, also attended WCC. WCC provided a collection service from there.

WCC continued to rely on fees as the main source of income and during our closure we made use of the Government's job retention scheme.

The activities organised at the club varied throughout the year and included: science, cooking, arts and crafts, sports, gardening and planting, enrichment and diversity activities.

We were also granted funds from Autism Aware to increase our sensory equipment with the view to opening a sensory room, for the benefit of all children and, in particular, children with social and communication difficulties. The project was due to begin early in 2020 but was delayed due to the pandemic.

We fundraised for Walker Primary school during their Christmas fete in 2019.

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# Financial Review

## Reserves

It is an objective of WCC to maintain a prudent cash level equivalent to a maximum month's after school club fee income, 2-3 months average salary payments and 3-6 month's rent. In 2019-20, this was equivalent to a range of approximately £25,000 and £31,000. Over the year, the club, on average, operated with a monthly cash level slightly below this range.

Cash in hand and at bank was £21,699 at 31 August 2020.



The charity also aims to maintain free reserves at a level which equates to a minimum of two and half months of unrestricted expenditure. The trustees consider that this level will be sufficient to cover operational and governance costs. The total funds of the charity were £13,727 at 31 August 2020. This covers two months of operational activity.

## Details of any funds materially in deficit

None.

## Declaration

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

Signature:		
Full name:	Melanie Baker	Kizzy Augustin
Position:	Trustee	Trustee
Date:	2nd July 2021	2 July 2021

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# **Walker Children's Club**

Financial Review

1 September 2019 to 31 August 2020

Charity registration Number 1169260

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**WALKER CHILDREN'S CLUB**

**Financial Statements**

**31 August 2020**

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**Independent Examiner's report**

I report to the trustees on my examination of the accounts of Walker Children's Club (Charity registration number 1169260) for the period from 1<sup>st</sup> September 2019 to 31<sup>st</sup> August 2020.

**Responsibilities and basis of report**

As the charity's 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 Trust's accounts carried out under section 145 of the Charities Act 2011 and in carrying out my examination I have followed the all 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; or
3. 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.



Name

Gurpreet Kaur Sharma (FCCA)

Reeves Accounts Ltd  
5th Floor, The Grange  
100 High Street  
Southgate  
London  
N14 6BN

Date: 28<sup>th</sup> June 2021

WALKER CHILDREN'S CLUB

**Statement of Financial Activities**  
For the period 1 September 2019 to 31 August 2020

Notes	Unrestricted funds £	Restricted funds £	Total 2020 01/09/19- 31/08/20 12 months £	Total 2019 01/09/18- 31/08/19 17 months £
<b>Income</b>		-		
Charitable activities	59,844		59,844	91,541
Other Income	17,771		17,771	
Donations received		1,644	1,644	
<b>Total income</b>	<b>77,615</b>	<b>1,644</b>	<b>79,259</b>	<b>91,541</b>
<b>Expenditure</b>				
Charitable activities	81,351	1,644	82,995	98,570
<b>Total expenditure</b>	<b>81,351</b>	<b>1,644</b>	<b>82,995</b>	<b>98,570</b>
<b>Net income</b>	<b>-3,736</b>		<b>-3,736</b>	<b>-7,029</b>
Net movement in funds	-3,736		-3,736	-7,029
<b>Reconciliation of funds:</b>				
Total funds brought forward	17,463		17,463	24,492
<b>Total funds at 31 August</b>	<b>13,727</b>		<b>13,727</b>	<b>17,463</b>

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WALKER CHILDREN'S CLUB

Balance Sheet  
As at 31 August 2019 and 31 August 2020

	Notes	31 Aug 2020 £	31 Aug 2019 £
<b>Fixed Assets</b>			
Tangible fixed assets	(4)	155	486
Total Fixed Assets		<u>155</u>	<u>486</u>
<b>Current assets</b>			
Debtors and prepayments	(5)	438	515
Cash at bank and in hand		<u>21,699</u>	<u>18,924</u>
Total current assets		22,137	19,439
<b>Liabilities</b>			
Creditors: amounts falling due within one year	(6)	<u>8,565</u>	<u>2,462</u>
Net current assets		<u>13,572</u>	<u>16,977</u>
<b>Total net assets</b>		<u>13,727</u>	<u>17,463</u>
<b>The funds of the charity:</b>			
Unrestricted funds	(7)	13,727	17,463
Restricted funds	(8)	-	-
<b>Total charity funds</b>		<u>13,727</u>	<u>17,463</u>

Approved by the Trustees on 2021 and signed on their behalf by:



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**Melanie Baker**

Trustee/Treasurer

Notes 1 to 11 are an integral part of these financial statements

**Notes forming part of the financial statement  
For the period 1 September 2019 to 31 August 2020**

**1. Principal accounting policies**

The Principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Basis of preparation**

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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Walker Children's Club constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

Walker Children's Club was incorporated as a Charitable Incorporated Organisation (CIO) on 19 September 2016 (registered charity number 1169260). The activities, assets and liabilities of its operations as an unincorporated association (legacy organisation) were transferred to the CIO.

The transfer of assets and liabilities from the legacy organisation has been accounted for as a non-exchange transaction in accordance with FRS102.

The accounts are presented in sterling and are rounded to the nearest pound.

**Assessment of going concern**

The Trustees have assessed whether the use of the going concern assumption is appropriated in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due and the adoption of the going concern basis in preparing the annual financial statements is appropriate.

**Income recognition**

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

The sources of income are subscriptions from After School Club which operates after school during term time and Holiday Clubs which operate during the school holidays. Other Income relates to HMRC COVID Grants received.

**Notes forming part of the financial statement  
For the period 1 September 2019 to 31 August 2020**

**Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and overheads. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings.

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

All expenditure is stated inclusive of irrecoverable VAT.

**Tangible fixed assets**

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Fixture, Fitting and Equipment - 33.33% straight line

**Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

**Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand.

**Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors and provision are recognised at the amount the charity anticipates it will pay to settle the debt. They have been

discounted to the present value of the future cash payment where such discounting is material.

**Funds**

Unrestricted funds are those available for the general purposes of the Charity and their use is set out in the constitution.

Restricted funds are funds which subject to specific conditions imposed by the donors. These are included in the statement of financial activities when the charity becomes entitled to the donation, grant or similar income, any conditions for receipt are met and the trustees are reasonably certain they will receive it.

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WALKER CHILDREN'S CLUB

Notes forming part of the financial statement  
For the period 1 September 2019 to 31 August 2020

**2. Employees**

Staff costs consist of:

	1 Sep 2019 to 31 Aug 2020 £	1 Apr 2018 to 31 Aug 2019 £
Salaries and wages	67,891	76,129
Social security costs	204	601
Pension costs	765	814
	<u>68,860</u>	<u>77,544</u>

Employment allowance of £2,759 (2019: £3,048) was deducted from employer's national insurance costs of £2,963 (2019: £3,649) to arrive at social security costs.

	1 Sep 2019 to 31 Aug 2020 Number	1 Sep 2018 to 31 Aug 2019 Number
The average number of employees	<u>10</u>	<u>13</u>

No Trustee received any form of emoluments from the charity during the period under review.

**3. Net income / expenditure for the year**

Net income/ (expenditure) for the year are stated after charging:

	1 Sep 2019 to 31 Aug 2020 £	1 Sep 2018 to 31 Aug 2019 £
Depreciation	331	331
Accountancy fee	1,040	1,405
	<u>1,371</u>	<u>1,736</u>

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WALKER CHILDREN'S CLUB

Notes forming part of the financial statement  
For the period 1 September 2019 to 31 August 2020

4. Fixed assets

Fixtures, fittings and equipments:

	£
Cost:	992
Additional	
At 31 August 2020	<u>992</u>
Depreciation:	506
Charge for the year	331
At 31 August 2020	<u>837</u>
<b>Net book value</b>	
<b>At 31 August 2020</b>	<u>155</u>
At 31 August 2019	<u>486</u>

All fixed assets related to the unrestricted fund.

5. Debtors

	1 Sep 2019 to 31 Aug 2020 £	1 Sep 2018 to 31 Aug 2019 £
Subscriptions receivable		-
Prepayments / Accrued income	438	515
	<u>438</u>	<u>515</u>

All debtors relate to the unrestricted fund.

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WALKER CHILDREN'S CLUB

Notes forming part of the financial statement  
For the period 1 September 2019 to 31 August 2020

6. Creditors: amounts falling due within one year

	1 Sep 2019 to 31 Aug 2020 £	1 Sep 2018 to 31 Aug 2019 £
Accruals	200	1,337
Fees prepaid	7,664	998
Other creditors	701	127
	<u>8,565</u>	<u>2,462</u>

All creditors relate to the unrestricted fund.

7. Unrestricted funds

	1 Sep 2019 to 31 Aug 2020 £	1 Sep 2018 to 31 Aug 2019 £
Balance as at 1 April 2019		24,492
Balance as at 1 September 2020	17,463	-
Net income for the year	-3,736	-7,029
Balance as at 31 August 2019/31 August 2018	<u>13,727</u>	<u>17,463</u>

8. Restricted funds

	1 Sep 2019 to 31 Aug 2020 £	1 Sep 2018 to 31 Aug 2019 £
Donations received	1,644	0
Less : Resources	-1,644	0
	<u>0</u>	<u>-</u>

9. Taxation

The charity is exempt under Part 11 of the Corporation Tax Act 2010 on its income and S256 Taxation of Chargeable Gains Act 1992 on its capital gains.

The Trust is not registered for VAT and the expenditure includes VAT where applicable.

**Notes forming part of the financial statement  
For the period 1 September 2019 to 31 August 2020**

**10. Contingent liabilities**

There are no contingent liabilities.

**10. Related party transactions**

During the period ended 31 Aug 2020, subscription income was received from trustees, Melanie Baker of £2,293 (2018-19: £2,284) and Kizzy Augustin of £691.50 (2018-19: £649). Melanie Baker held £541 credit in unused fees at 31<sup>st</sup> August 2020. There were no outstanding balances at the period ended 31 Aug 2019.