

# SUNFLOWER AFTER SCHOOL CLUB

England & Wales · Charity number 1170069

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-11-07

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

## Contact

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**Address** Recreation Road Infant School  
Recreation Road  
Norwich  
NR2 3PA

**Phone** 07950471612

**Email** [manager@sunflowerclub.co.uk](mailto:manager@sunflowerclub.co.uk)

**Website** <http://www.sunflowerclub.co.uk/>

## Activities

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**Objects:** A) PROMOTE THE CARE AND EDUCATION OF CHILDREN WHO ATTEND RECREATION ROAD INFANT SCHOOL, NORWICH, NR2 3PA ALONG WITH OTHER CHILDREN IN NORWICH IN NEED OF CARE DURING OUT OF SCHOOL HOURS AND SCHOOL HOLIDAYS BY THE PROVISION OF FACILITIES FOR THE RECREATION AND OTHER LEISURE TIME OCCUPATION OF SUCH CHILDREN IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

**Activities:** To provide care for children before and after school, and where possible in the school holidays, within a safe and stimulating environment.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

## Geography

- Norfolk

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£183,950	£177,788	-	-
2023-08-31	£153,523	£140,939	-	-
2022-08-31	£125,065	£121,612	-	-
2021-08-31	£99,205	£81,566	-	-
2020-08-31	£78,126	£84,591	-	-

## Trustees

Name	Role	Appointed
<b>Susanna Ewins</b>	Chair	2024-09-30
Alice Lily Ireland Hamment		2025-10-22
Eleanor Jane Jones		2021-02-23
Georgia Alexandra Fear		2024-12-12
Katherine Anne Franks		2025-10-22
Sophie Rosas		2025-02-03
Suzanne Clare Williams		2021-02-23

**SUNFLOWER AFTER SCHOOL CLUB**

England & Wales - Charity number 1170069

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# Accounts

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Charity registration number 1170069

**SUNFLOWER AFTER SCHOOL CLUB CIO  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

# SUNFLOWER AFTER SCHOOL CLUB CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

H Henderson  
S Williams  
S Manrique  
E Jones  
S Boyd Heudebourck  
A Ross-Wagenknecht  
D Adams

(Appointed 12 October 2023)

**Charity number**

1170069

**Principal address**

Recreation Road Infant School  
Recreation Road  
NORWICH  
Norfolk  
United Kingdom  
NR2 3PA

**Independent examiner**

Argents Accountants Limited  
15 Palace Street  
NORWICH  
Norfolk  
United Kingdom  
NR3 1RT

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# SUNFLOWER AFTER SCHOOL CLUB CIO

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

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# SUNFLOWER AFTER SCHOOL CLUB CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity's objects are to provide quality care and education of children during out of school hours and school holidays.

#### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

The Club has continued to run successfully during breakfast, after school and holiday clubs. In April 2024 we are able to commit to increasing our capacity even further ready for September 2024 to meet high and ever increasing demands for Club spaces. Additional staff members were employed prior to this to ensure the smooth running during the first term. We are working with a new team in the Local Authority dedicated to wraparound provision and secured funding from September 2024 to support the expansion of Club, potentially throughout 2025/26.

We successfully applied for additional funding donations from local Charities towards the School Climate Classroom Project - renamed Twylze Towers. Phase 2 was completed in April 2024.

We continued our involvement with the Norfolk County Council Big Norfolk Holiday Fun scheme providing funded childcare for families eligible for free school meals, therefore boosting the number of children attending our holiday clubs.

Due to increased demand and income our holiday club provision reduced in the number of days on offer.

The manager was on sick leave during the first half of 2024, this will have impacted on wages, with an increase of covering her in ratio shifts with the children.

#### **Financial review**

At the year end total funds carried forward amounted to £107,593.

Please see the financial statements below.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Structure, governance and management**

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation. On 1st September 2017 the charity took over the operation of the after school club from the unincorporated charity Sunflower After School Club registered number 1051237. On that date the assets and liability were transferred to this charity and are shown as a gift in these accounts.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2024**

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The trustees who served during the year and up to the date of signature of the financial statements were:

H Henderson

S Williams

S Manrique

E Jones

S Boyd Heudebourck

A Ross-Wagenknecht

D Adams

(Appointed 12 October 2023)

### **Recruitment and appointment of trustees**

The total number of Trustees should not be less than six. The Trustees will from time to time appoint people with specific skills to fulfil specific projects.

The Trustees meet once each half term.

The trustees' report was approved by the Board of Trustees.

E Jones

**Trustee**

S Boyd Heudebourck

**Trustee**

6 May 2025

# SUNFLOWER AFTER SCHOOL CLUB CIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SUNFLOWER AFTER SCHOOL CLUB CIO

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I report to the trustees on my examination of the financial statements of Sunflower After School Club CIO (the charity) for the year ended 31 August 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



**Mark Johnstone FCA**

Argents Accountants Limited  
15 Palace Street  
NORWICH  
Norfolk  
NR3 1RT  
United Kingdom

Dated: 7 May 2025

# SUNFLOWER AFTER SCHOOL CLUB CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	3	-	12,500	12,500	-	12,500	12,500
Charitable activities	4	170,770	-	170,770	140,709	-	140,709
Investments	5	680	-	680	314	-	314
<b>Total income</b>		<u>171,450</u>	<u>12,500</u>	<u>183,950</u>	<u>141,023</u>	<u>12,500</u>	<u>153,523</u>
<b>Expenditure on:</b>							
Charitable activities	6	165,288	12,500	177,788	131,780	9,159	140,939
<b>Total expenditure</b>		<u>165,288</u>	<u>12,500</u>	<u>177,788</u>	<u>131,780</u>	<u>9,159</u>	<u>140,939</u>
<b>Net income and movement in funds</b>		6,162	-	6,162	9,243	3,341	12,584
<b>Reconciliation of funds:</b>							
Fund balances at 1 September 2023		98,090	3,341	101,431	88,847	-	88,847
<b>Fund balances at 31 August 2024</b>		<u>104,252</u>	<u>3,341</u>	<u>107,593</u>	<u>98,090</u>	<u>3,341</u>	<u>101,431</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## BALANCE SHEET

AS AT 31 AUGUST 2024

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		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		1,343		1,759
<b>Current assets</b>					
Debtors	14	2,585		4,152	
Cash at bank and in hand		111,257		102,401	
		<u>113,842</u>		<u>106,553</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(7,592)</u>		<u>(6,881)</u>	
<b>Net current assets</b>			<u>106,250</u>		<u>99,672</u>
<b>Total assets less current liabilities</b>			<u>107,593</u>		<u>101,431</u>
<b>The funds of the charity</b>					
Restricted income funds	16		3,341		3,341
Unrestricted funds	17		104,252		98,090
			<u>107,593</u>		<u>101,431</u>

The financial statements were approved by the trustees on 6 May 2025

E Jones  
Trustee

S Boyd Heudebourck  
Trustee

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1 Accounting policies

##### Charity information

Sunflower After School Club CIO is a Charitable Incorporated Organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Fee income is recorded in the period in which the service is provided.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

The charity is exempt from tax on its charitable activities.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### 3 Income from donations and legacies

	<b>Restricted funds 2024 £</b>	<b>Restricted funds 2023 £</b>
Grants	12,500	12,500

### 4 Income from charitable activities

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
<b>Core activities</b>		
Fees	170,770	140,709

### 5 Income from investments

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Interest receivable	680	314

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 6 Expenditure on charitable activities

	Out of school activities 2024 £	Out of school activities 2023 £
<b>Direct costs</b>		
Staff costs	147,394	115,577
Depreciation and impairment	416	342
Resources	2,420	1,295
Food	2,831	2,245
Rent	5,999	6,341
Insurance	636	672
Telephone and computer	419	339
Administration	2,214	2,346
Special events	717	630
Sundry	1,384	42
	<u>164,430</u>	<u>129,829</u>
Grant funding of activities (see note 7)	12,500	9,909
<b>Share of support and governance costs (see note 8)</b>		
Governance	858	1,201
	<u>177,788</u>	<u>140,939</u>
<b>Analysis by fund</b>		
Unrestricted funds	165,288	131,780
Restricted funds	12,500	9,159
	<u>177,788</u>	<u>140,939</u>

### 7 Grants payable

	Out of school activities 2024 £	Out of school activities 2023 £
Grants to institutions:		
Other	12,500	9,909
	<u>12,500</u>	<u>9,909</u>

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# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 8 Support costs allocated to activities

	Out of school activities 2024 £	Total 2024 £	Total 2023 £
Governance	858	858	1,201
		<b>2024</b>	<b>2023</b>
<b>Governance costs comprise:</b>		<b>£</b>	<b>£</b>
Independent Examiners fees		858	1,201
		858	1,201

### 9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	858	1,201
Depreciation of owned tangible fixed assets	416	342

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Manager	1	1
Childcare	21	21
Total	22	22
	<b>2024</b>	<b>2023</b>
<b>Employment costs</b>	<b>£</b>	<b>£</b>
Wages and salaries	147,394	115,577

There were no employees whose annual remuneration was more than £60,000.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 11 Employees (Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	45,123	45,671

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 13 Tangible fixed assets

	Plant and equipment £
<b>Cost</b>	
At 1 September 2023	2,331
At 31 August 2024	2,331
<b>Depreciation and impairment</b>	
At 1 September 2023	572
Depreciation charged in the year	416
At 31 August 2024	988
<b>Carrying amount</b>	
At 31 August 2024	1,343
At 31 August 2023	1,759

### 14 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	2,060	3,691
Prepayments and accrued income	525	461
	2,585	4,152

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	294
Other creditors	6,962	5,957
Accruals and deferred income	630	630
	<u>7,592</u>	<u>6,881</u>

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
Twylze Towers	<u>3,341</u>	<u>12,500</u>	<u>(12,500)</u>	<u>3,341</u>
<b>Previous year:</b>				
	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
Climate Classroom Fund	<u>-</u>	<u>12,500</u>	<u>(9,159)</u>	<u>3,341</u>

### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General Funds	<u>98,090</u>	<u>171,450</u>	<u>(165,288)</u>	<u>104,252</u>
<b>Previous year:</b>				
	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	<u>88,847</u>	<u>141,023</u>	<u>(131,780)</u>	<u>98,090</u>

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

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### 18 Analysis of net assets between funds

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 August 2024:</b>			
Tangible assets	1,343	-	1,343
Current assets/(liabilities)	102,909	3,341	106,250
	<u>104,252</u>	<u>3,341</u>	<u>107,593</u>
	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
<b>At 31 August 2023:</b>			
Tangible assets	1,759	-	1,759
Current assets/(liabilities)	96,331	3,341	99,672
	<u>98,090</u>	<u>3,341</u>	<u>101,431</u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**SUNFLOWER AFTER SCHOOL CLUB**

England & Wales - Charity number 1170069

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# Accounts

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Charity registration number 1170069

**SUNFLOWER AFTER SCHOOL CLUB CIO  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

# SUNFLOWER AFTER SCHOOL CLUB CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

H Henderson  
S Williams  
S Manrique  
E Jones  
S Boyd Heudebourck  
A Ross-Wagenknecht

(Appointed 17 October  
2022)

**Charity number**

1170069

**Principal address**

Recreation Road Infant School  
Recreation Road  
NORWICH  
Norfolk  
United Kingdom  
NR2 3PA

**Independent examiner**

Argents Accountants Limited  
15 Palace Street  
NORWICH  
Norfolk  
United Kingdom  
NR3 1RT

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# SUNFLOWER AFTER SCHOOL CLUB CIO

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

---

# SUNFLOWER AFTER SCHOOL CLUB CIO

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 AUGUST 2023*

---

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity's objects are to provide quality care and education of children during out of school hours and school holidays.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Club has continued to run successfully during breakfast, after school and holiday clubs. In April 2023 we are able to commit to increasing our capacity ready for September 2023 to meet high and ever increasing demands for Club spaces. We successfully appointed a deputy manager who's role would commence in September 2023 to support the expansion of Club. Additional staff members were also employed to prior to this and for our Summer Playscheme.

We successfully applied for additional funding donations from local Charities towards the School Climate Classroom Project - renamed Twylze Towers. Phase 1 was due to be completed during August 2023 and further funds would help complete Phase 2 during 2024.

We continued our involvement with the Norfolk County Council Big Norfolk Holiday Fun scheme providing funded childcare for families eligible for free school meals, therefore boosting the number of children attending our holiday clubs.

#### **Financial review**

At the year end total funds carried forward amounted to £101,431.

Please see the financial statements below.

#### **Reserves Policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Structure, governance and management**

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation. On 1st September 2017 the charity took over the operation of the after school club from the unincorporated charity Sunflower After School Club registered number 1051237. On that date the assets and liability were transferred to this charity and are shown as a gift in these accounts.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2023**

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The trustees who served during the year and up to the date of signature of the financial statements were:

H Henderson

E Jackson

(Resigned 11 July 2023)

S Williams

S Manrique

E Jones

S Boyd Heudebourck

A Ross-Wagenknecht

(Appointed 17 October 2022)

The total number of Trustees should not be less than six. The Trustees will from time to time appoint people with specific skills to fulfil specific projects.

The Trustees meet once each half term.

The trustees' report was approved by the Board of Trustees.

E Jones

**Trustee**

9 May 2024

S Boyd Heudebourck

**Trustee**

# SUNFLOWER AFTER SCHOOL CLUB CIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SUNFLOWER AFTER SCHOOL CLUB CIO

---

I report to the trustees on my examination of the financial statements of Sunflower After School Club CIO (the charity) for the year ended 31 August 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



**Mark Johnstone FCA**

Argents Accountants Limited  
15 Palace Street  
NORWICH  
Norfolk  
NR3 1RT  
United Kingdom

Dated: 13 June 2024

# SUNFLOWER AFTER SCHOOL CLUB CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2023**

---

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	-	12,500	12,500	116
Charitable activities	4	140,709	-	140,709	124,883
Investments	5	314	-	314	66
<b>Total income</b>		141,023	12,500	153,523	125,065
Charitable activities	6	131,780	9,159	140,939	121,612
<b>Net income and movement in funds</b>		9,243	3,341	12,584	3,453
<b>Reconciliation of funds:</b>					
Fund balances at 1 September 2022		88,847	-	88,847	85,394
<b>Fund balances at 31 August 2023</b>		98,090	3,341	101,431	88,847

All income and expenditure derive from continuing activities.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## BALANCE SHEET

AS AT 31 AUGUST 2023

---

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	12		1,759		1,354
<b>Current assets</b>					
Debtors	13	4,152		861	
Cash at bank and in hand		102,401		102,431	
		<u>106,553</u>		<u>103,292</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(6,881)</u>		<u>(15,799)</u>	
Net current assets			99,672		87,493
<b>Total assets less current liabilities</b>			<u>101,431</u>		<u>88,847</u>
<b>Income funds</b>					
Restricted funds	15		3,341		-
Unrestricted funds			98,090		88,847
			<u>101,431</u>		<u>88,847</u>

The financial statements were approved by the Trustees on 9 May 2024

E Jones  
Trustee

S Boyd Heudebourck  
Trustee

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 1 Accounting policies

##### Charity information

Sunflower After School Club CIO is a Charitable Incorporated Organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Fee income is recorded in the period in which the service is provided.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

---

### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on cost
---------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

---

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

The charity is exempt from tax on its charitable activities.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Grants	-	12,500	12,500	116	-	116
<b>Grants receivable for core activities</b>						
Other	-	12,500	12,500	116	-	116
	-	12,500	12,500	116	-	116

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

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### 4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Charitable activities</b>		
Sales within charitable activities	-	-
Fees	140,709	124,883
	<u>          </u>	<u>          </u>

### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	314	66
	<u>          </u>	<u>          </u>

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 6 Charitable activities

	Out of school activities 2023 £	Out of school activities 2022 £
Staff costs	115,577	97,978
Depreciation and impairment	342	75
Resources	1,295	1,411
Food	2,245	2,203
Rent	6,341	4,813
Insurance	672	498
Telephone and computer	339	1,095
Administration	2,346	1,550
Training	-	169
Special events	630	220
Sundries	42	224
	<u>129,829</u>	<u>110,236</u>
Grant funding of activities (see note 7)	9,909	10,000
Share of governance costs (see note 8)	1,201	1,376
	<u>140,939</u>	<u>121,612</u>
<b>Analysis by fund</b>		
Unrestricted funds	131,780	121,612
Restricted funds	9,159	-
	<u>140,939</u>	<u>121,612</u>

### 7 Grants payable

	Out of school activities 2023 £	Out of school activities 2022 £
Grants to institutions:		
Other	<u>9,909</u>	<u>10,000</u>
-		

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 8 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Independent examiners fees	-	1,201	1,201	-	1,376
	-	1,201	1,201	-	1,376
Analysed between Charitable activities	-	1,201	1,201	-	1,376

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Manager	1	1
Childcare	21	15
Total	22	16

#### Employment costs

	2023 £	2022 £
Wages and salaries	115,577	97,978

There were no employees whose annual remuneration was more than £60,000.

### 11 Taxation

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

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 12 Tangible fixed assets

	Plant and equipment £
<b>Cost</b>	
At 1 September 2022	1,584
Additions	747
	<hr/>
At 31 August 2023	2,331
	<hr/>
<b>Depreciation and impairment</b>	
At 1 September 2022	230
Depreciation charged in the year	342
	<hr/>
At 31 August 2023	572
	<hr/>
<b>Carrying amount</b>	
At 31 August 2023	1,759
	<hr/> <hr/>
At 31 August 2022	1,354
	<hr/> <hr/>

### 13 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,691	406
Prepayments and accrued income	461	455
	<hr/>	<hr/>
	4,152	861
	<hr/> <hr/>	<hr/> <hr/>

### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	294	2,227
Trade creditors	-	7,000
Other creditors	5,957	5,942
Accruals and deferred income	630	630
	<hr/>	<hr/>
	6,881	15,799
	<hr/> <hr/>	<hr/> <hr/>

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 September 2022	Incoming resources	Resources expended	Balance at 31 August 2023
	£	£	£	£	£
Climate Classroom Fund	-	-	12,500	(9,159)	3,341

### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2023	2023	2023	2022
	£	£	£	£
Fund balances at 31 August 2023 are represented by:				
Tangible assets	1,759	-	1,759	1,354
Current assets/(liabilities)	96,331	3,341	99,672	87,493
	98,090	3,341	101,431	88,847

### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**SUNFLOWER AFTER SCHOOL CLUB**

England & Wales - Charity number 1170069

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# Accounts

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Charity registration number 1170069

**SUNFLOWER AFTER SCHOOL CLUB CIO  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

# SUNFLOWER AFTER SCHOOL CLUB CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

L Taylor  
H Henderson  
E Jackson  
S Williams  
S Manrique  
E Mott  
S Boyd Heudebourck

**Charity number**

1170069

**Principal address**

Recreation Road Infant School  
Recreation Road  
NORWICH  
Norfolk  
United Kingdom  
NR2 3PA

**Independent examiner**

Argents Accountants Limited  
15 Palace Street  
NORWICH  
Norfolk  
United Kingdom  
NR3 1RT

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# SUNFLOWER AFTER SCHOOL CLUB CIO

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

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# SUNFLOWER AFTER SCHOOL CLUB CIO

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 AUGUST 2022*

---

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity's objects are to provide quality care and education of children during out of school hours and school holidays.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Following the lifting of Covid restrictions we were able to resume normal operational working hours with breakfast and after school club running successfully all through term time. We were in high demand and sessions were booked to capacity with an additional waiting list in place.

We continued our involvement with the Norfolk County Council Big Norfolk Holiday Fun scheme providing funded childcare for families eligible for free school meals, therefore boosting the number of children attending our holiday clubs.

As part of an ongoing school project we have donated a sum of £10,000 towards the development of an outdoor area which will enhance the children's play experiences and potentially allow us to expand and offer more places to those currently on our Club waiting list. Work is due to commence in March 2023 and we are also seeking and applying for further funding opportunities.

#### **Financial review**

At the year end total funds carried forward amounted to £88,847.

Please see the financial statements below.

#### **Reserves Policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### **Structure, governance and management**

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation. On 1st September 2017 the charity took over the operation of the after school club from the unincorporated charity Sunflower After School Club registered number 1051237. On that date the assets and liability were transferred to this charity and are shown as a gift in these accounts.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2022**

---

The trustees who served during the year and up to the date of signature of the financial statements were:

L Taylor

H Henderson

E Jackson

S Williams

S Manrique

E Mott

S Boyd Heudebourck

The total number of Trustees should not be less than six. The Trustees will from time to time appoint people with specific skills to fulfil specific projects.

The Trustees meet once each half term.

The trustees' report was approved by the Board of Trustees.

E Jackson

**Trustee**

1 February 2022

S Boyd Heudebourck

**Trustee**

# SUNFLOWER AFTER SCHOOL CLUB CIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SUNFLOWER AFTER SCHOOL CLUB CIO

---

I report to the trustees on my examination of the financial statements of Sunflower After School Club CIO (the charity) for the year ended 31 August 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



**Mark Johnstone FCA**

Argents Accountants Limited  
15 Palace Street  
NORWICH  
Norfolk  
NR3 1RT  
United Kingdom

Dated: 21 March 2023

# SUNFLOWER AFTER SCHOOL CLUB CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

---

		Unrestricted funds 2022 £	Total Unrestricted funds 2022 £	2021 £
	Notes			
<b><u>Income from:</u></b>				
Donations and legacies	3	116	116	31,285
Charitable activities	4	124,883	124,883	67,664
Investments	5	66	66	256
		<hr/>	<hr/>	<hr/>
<b>Total income</b>		125,065	125,065	99,205
		<hr/>	<hr/>	<hr/>
<b><u>Expenditure on:</u></b>				
Charitable activities	6	121,612	121,612	81,566
		<hr/>	<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		3,453	3,453	17,639
		<hr/>	<hr/>	<hr/>
Fund balances at 1 September 2021		85,394	85,394	67,755
		<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 August 2022</b>		88,847	88,847	85,394
		<hr/>	<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## BALANCE SHEET

AS AT 31 AUGUST 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		1,354		109
<b>Current assets</b>					
Debtors	12	861		653	
Cash at bank and in hand		102,431		93,493	
		<u>103,292</u>		<u>94,146</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(15,799)</u>		<u>(8,861)</u>	
Net current assets			87,493		85,285
<b>Total assets less current liabilities</b>			<u>88,847</u>		<u>85,394</u>
<b>Income funds</b>					
Unrestricted funds			88,847		85,394
			<u>88,847</u>		<u>85,394</u>

The financial statements were approved by the Trustees on 1 February 2023

E Jackson  
Trustee

S Boyd Heudebourck  
Trustee

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2022

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#### 1 Accounting policies

##### Charity information

Sunflower After School Club CIO is a Charitable Incorporated Organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Fee income is recorded in the period in which the service is provided.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

---

### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on cost
---------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

---

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

The charity is exempt from tax on its charitable activities.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Donations and gifts	-	563
Grants	116	30,722
	<u>116</u>	<u>31,285</u>
<b>Grants receivable for core activities</b>		
Government Job Retention Scheme Grant	-	13,222
Government Covid Business support Grant	-	17,500
Other	116	-
	<u>116</u>	<u>30,722</u>

### 4 Charitable activities

	<b>Out of school activities</b>	<b>Total</b>	Out of school activities	Total
	<b>2022</b>	<b>2022</b>	2021	2021
	£	£	£	£
Fees	124,883	124,883	67,664	67,664
	<u>124,883</u>	<u>124,883</u>	<u>67,664</u>	<u>67,664</u>

### 5 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	£	£
Interest receivable	66	256
	<u>66</u>	<u>256</u>

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 6 Charitable activities

	<b>Out of school activities</b>	<b>Out of school activities</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs	97,978	71,337
Depreciation and impairment	75	53
Resources	1,411	991
Food	2,203	922
Rent	4,813	4,399
Insurance	498	417
Telephone and computer	1,095	334
Administration	1,550	1,463
Training	169	75
Special events	220	130
Sundries	224	323
	<u>110,236</u>	<u>80,444</u>
Grant funding of activities (see note 7)	10,000	-
Share of governance costs (see note 8)	1,376	1,122
	<u>121,612</u>	<u>81,566</u>

### 7 Grants payable

	<b>Out of school activities</b>	<b>Out of school activities</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other	10,000	-
	<u>10,000</u>	<u>-</u>

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 8 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Independent examiners fees	-	1,376	1,376	-	1,122
	<u>-</u>	<u>1,376</u>	<u>1,376</u>	<u>-</u>	<u>1,122</u>
	<u>-</u>	<u>1,376</u>	<u>1,376</u>	<u>-</u>	<u>1,122</u>
Analysed between Charitable activities	-	1,376	1,376	-	1,122
	<u>-</u>	<u>1,376</u>	<u>1,376</u>	<u>-</u>	<u>1,122</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Manager	1	1
Childcare	15	13
	<u>16</u>	<u>14</u>

#### Employment costs

	2022 £	2021 £
Wages and salaries	97,978	71,337
	<u>97,978</u>	<u>71,337</u>

There were no employees whose annual remuneration was more than £60,000.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 11 Tangible fixed assets

	Plant and equipment £
<b>Cost</b>	
At 1 September 2021	264
Additions	1,320
	<hr/>
At 31 August 2022	1,584
	<hr/>
<b>Depreciation and impairment</b>	
At 1 September 2021	155
Depreciation charged in the year	75
	<hr/>
At 31 August 2022	230
	<hr/>
<b>Carrying amount</b>	
At 31 August 2022	1,354
	<hr/> <hr/>
At 31 August 2021	109
	<hr/> <hr/>

### 12 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	406	306
Prepayments and accrued income	455	347
	<hr/>	<hr/>
	861	653
	<hr/> <hr/>	<hr/> <hr/>

### 13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	2,227	2,972
Trade creditors	7,000	-
Other creditors	5,942	5,259
Accruals and deferred income	630	630
	<hr/>	<hr/>
	15,799	8,861
	<hr/> <hr/>	<hr/> <hr/>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**SUNFLOWER AFTER SCHOOL CLUB**

England & Wales - Charity number 1170069

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# Accounts

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**SUNFLOWER AFTER SCHOOL CLUB CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**



# SUNFLOWER AFTER SCHOOL CLUB CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

L Taylor	
H Henderson	
E Jackson	
S Williams	(Appointed 23 February 2021)
S Manrique	(Appointed 23 February 2021)
E Mott	(Appointed 23 February 2021)
S Boyd Heudebourck	(Appointed 23 February 2021)

### Charity number

1170069

### Principal address

Recreation Road Infant School  
Recreation Road  
NORWICH  
Norfolk  
United Kingdom  
NR2 3PA

### Independent examiner

Argents Accountants Limited  
15 Palace Street  
NORWICH  
Norfolk  
United Kingdom  
NR3 1RT

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# SUNFLOWER AFTER SCHOOL CLUB CIO

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

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# SUNFLOWER AFTER SCHOOL CLUB CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2021

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The trustees present their annual report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity's objects are to provide quality care and education of children during out of school hours and school holidays.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Following the re-opening of Club in August 2020 after a 4 month closure due to Coronavirus we still had government restrictions placed upon us regarding limited group sizes and the mixing of children in bubbles. To adhere to these restrictions our Club could only open Monday-Thursday afternoons from September 2021. Our breakfast club and Friday afternoons would not be financially viable and we would be working at a further loss, as we also required additional staffing to cover our separate groups of children.

In January 2021 the Government announced another national lockdown so once again we were forced to close and place staff on furlough. We re-opened towards the end of March but with the same restrictions in place, limited group sizes and no mixing across bubbles. Our breakfast club and Fridays remained closed until the end of term in July 2021. We were able to operate a successful Summer holiday club during August 2021 as the government restrictions had been eased and we were also awarded funding from the council to fund families eligible for means tested free school meals as a new government scheme, therefore boosting our bookings and income.

During the year we received two sustainability grants from Norfolk County Council totalling £17,500 and also money through the furlough scheme.

Club remained in high demand and we had a waiting list in place ready for the forthcoming academic year starting in September 2021.

#### **Financial review**

At the year end total funds carried forward amounted to £85,394.

Please see the financial statements below.

#### **Reserves Policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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### Structure, governance and management

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation. On 1st September 2017 the charity took over the operation of the after school club from the unincorporated charity Sunflower After School Club registered number 1051237. On that date the assets and liability were transferred to this charity and are shown as a gift in these accounts.

The trustees who served during the year and up to the date of signature of the financial statements were:

L Taylor	
R Morgan	(Resigned 9 June 2021)
J Locke	(Resigned 3 September 2020)
H Henderson	
E Jackson	
R Parke	(Resigned 9 June 2021)
S Williams	(Appointed 23 February 2021)
N Moulton	(Resigned 3 September 2020)
S Manrique	(Appointed 23 February 2021)
E Mott	(Appointed 23 February 2021)
S Boyd Heudebourck	(Appointed 23 February 2021)
N Clegg	(Resigned 9 June 2021)

The total number of Trustees should not be less than six. The Trustees will from time to time appoint people with specific skills to fulfil specific projects.

The Trustees meet once each half term.

The trustees' report was approved by the Board of Trustees.

L Taylor  
**Trustee**

E Jackson  
**Trustee**

22 April 2022

# SUNFLOWER AFTER SCHOOL CLUB CIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SUNFLOWER AFTER SCHOOL CLUB CIO

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I report to the trustees on my examination of the financial statements of Sunflower After School Club CIO (the charity) for the year ended 31 August 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



**Mark Johnstone FCA**

Argents Accountants Limited  
15 Palace Street  
NORWICH  
Norfolk  
NR3 1RT  
United Kingdom

Dated: 4 May 2022

# SUNFLOWER AFTER SCHOOL CLUB CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2021

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	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b><u>Income from:</u></b>			
Donations and legacies	3	31,285	9,168
Charitable activities	4	67,664	68,825
Investments	5	256	133
<b>Total income</b>		<u>99,205</u>	<u>78,126</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	6	<u>81,566</u>	<u>84,591</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		17,639	(6,465)
Fund balances at 1 September 2020		<u>67,755</u>	<u>74,220</u>
<b>Fund balances at 31 August 2021</b>		<u><u>85,394</u></u>	<u><u>67,755</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## BALANCE SHEET

AS AT 31 AUGUST 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	10		109		162
<b>Current assets</b>					
Debtors	11	653		400	
Cash at bank and in hand		93,493		76,185	
		<u>94,146</u>		<u>76,585</u>	
<b>Creditors: amounts falling due within one year</b>	12	(8,861)		(8,992)	
Net current assets			85,285		67,593
<b>Total assets less current liabilities</b>			<u>85,394</u>		<u>67,755</u>
<b>Income funds</b>					
Unrestricted funds			85,394		67,755
			<u>85,394</u>		<u>67,755</u>

The financial statements were approved by the Trustees on 22 April 2022

L Taylor  
Trustee

E Jackson  
Trustee

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

---

### 1 Accounting policies

#### Charity information

Sunflower After School Club CIO is a Charitable Incorporated Organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Fee income is recorded in the period in which the service is provided.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

---

#### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on cost
---------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

---

### 1 Accounting policies

(Continued)

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

The charity is exempt from tax on its charitable activities.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 3 Donations and legacies

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	£
Donations and gifts	563	150
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	<u>31,285</u>	<u>9,168</u>
<b>Grants receivable for core activities</b>		
Government Job Retention Scheme Grant	13,222	9,018
Government Covid Business support Grant	17,500	-
	<u>30,722</u>	<u>9,018</u>

### 4 Charitable activities

	<b>Out of school activities</b>	Out of school activities
	<b>2021</b>	2020
	<b>£</b>	£
Fees	67,664	68,825
	<u>67,664</u>	<u>68,825</u>

### 5 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	£
Interest receivable	256	133
	<u>256</u>	<u>133</u>

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 6 Charitable activities

	<b>Out of school school activities</b>	Out of school activities
	<b>2021</b>	2020
	£	£
Staff costs	71,337	76,007
Depreciation and impairment	53	53
Resources	991	666
Food	922	1,389
Rent	4,399	2,130
Insurance	417	401
Telephone and computer	334	163
Administration	1,463	1,256
Training	75	498
Special events	130	295
Sundries	323	215
	<u>80,444</u>	<u>83,073</u>
Share of governance costs (see note 7)	1,122	1,518
	<u>81,566</u>	<u>84,591</u>

### 7 Support costs

	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>	Support costs	Governance costs	2020
	£	£	£	£	£	£
Independent examiners fees	-	1,122	1,122	-	1,518	1,518
	<u>-</u>	<u>1,122</u>	<u>1,122</u>	<u>-</u>	<u>1,518</u>	<u>1,518</u>
Analysed between Charitable activities	-	1,122	1,122	-	1,518	1,518
	<u>-</u>	<u>1,122</u>	<u>1,122</u>	<u>-</u>	<u>1,518</u>	<u>1,518</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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### 9 Employees

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Manager	1	1
Childcare	13	14
	<hr/>	<hr/>
Total	14	15
	<hr/> <hr/>	<hr/> <hr/>

### Employment costs

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	71,337	76,007
	<hr/> <hr/>	<hr/> <hr/>

There were no employees whose annual remuneration was more than £60,000.

### 10 Tangible fixed assets

	<b>Plant and equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 September 2020	264
	<hr/>
At 31 August 2021	264
	<hr/>
<b>Depreciation and impairment</b>	
At 1 September 2020	102
Depreciation charged in the year	53
	<hr/>
At 31 August 2021	155
	<hr/>
<b>Carrying amount</b>	
At 31 August 2021	109
	<hr/> <hr/>
At 31 August 2020	162
	<hr/> <hr/>

# SUNFLOWER AFTER SCHOOL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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### 11 Debtors

	<b>2021</b>	<b>2020</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	306	98
Prepayments and accrued income	347	302
	<u>653</u>	<u>400</u>
	<u><u>653</u></u>	<u><u>400</u></u>

### 12 Creditors: amounts falling due within one year

	<b>2021</b>	<b>2020</b>
	£	£
Other taxation and social security	2,972	3,119
Other creditors	5,259	5,243
Accruals and deferred income	630	630
	<u>8,861</u>	<u>8,992</u>
	<u><u>8,861</u></u>	<u><u>8,992</u></u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

**SUNFLOWER AFTER SCHOOL CLUB**

England & Wales - Charity number 1170069

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2020  
for  
Sunflower After School Club CIO

Argents Chartered Accountants  
15 Palace Street  
NORWICH  
Norfolk  
NR3 1RT

Sunflower After School Club CIO

Contents of the Financial Statements  
for the year ended 31 August 2020

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

## Sunflower After School Club CIO

### Report of the Trustees for the year ended 31 August 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The objects of the charity are to provide quality care and education of children during out of school hours and school holidays.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

We remain very busy at breakfast and after school, accommodating around 120 families and further families during our holiday playschemes from the wider community. The demand for good quality childcare is very apparent for many working families and we have a waiting list for spaces.

##### COVID-19 AND going concern

In common with other charities and the economy in general, the charity's activities were affected by the global Coronavirus pandemic which started in Wuhan, Hubei Province in China and led to restrictions on movement of individuals and the activities of business and charities in the UK from late March 2020.

In accordance with government instructions the Charity suspended its activities when schools were closed in March 2020 and only restarted operating in August 2020.

At the time these accounts are being signed off, restrictions regarding social distancing and gatherings of individuals remain in place, positive cases of the virus are on the increase and hospital admissions are rising again. It is not known at this stage whether the current government measures will resolve things satisfactorily, nor how long that may take, nor whether further government action which may conceivably lead to the Charity being told to suspend its activities again will be necessary during the next 12 months.

Against this backdrop it is much harder than normal to make confident predictions about the future. The Trustees and management of the Charity have considered and reviewed the issues and as far as they are able, taking all foreseeable factors into account, and by using known data such as:-

- Current bank reserves
- Current income from charitable activities
- Known level of future government support

are of the opinion that the Charity will continue in operation for 12 months from the date of signing of this Trustees' report and these accounts and that accordingly it is reasonable for the financial statements to have been prepared using the going concern concept.

#### FINANCIAL REVIEW

##### Financial position

Please see the financial statements set out below.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation. On 1st September 2017 the charity took over the operation of the after school club from the unincorporated charity Sunflower After School Club registered number 1051237. On that date the assets and liability were transferred to this charity and are shown as a gift in these accounts.

##### Recruitment and appointment of new trustees

The total number of Trustees should not be less than six. The Trustees will from time to time appoint people with specific skills to fulfil specific projects.

##### Decision making

The Trustees meet once each half term.

Sunflower After School Club CIO

Report of the Trustees  
for the year ended 31 August 2020

REFERENCE AND ADMINISTRATIVE DETAILS  
Registered Charity number  
1170069

Principal address  
Recreation Road Infant School  
Recreation Road  
NORWICH  
Norfolk  
NR2 3PA

Trustees  
N Moulton (resigned 3.9.2020)  
A M Lefevre (resigned 28.10.2019)  
R Morgan  
J Locke  
H Henderson  
E Jackson  
R Parke (appointed 28.10.2019)

Independent Examiner  
Argents Chartered Accountants  
15 Palace Street  
NORWICH  
Norfolk  
NR3 1RT

Approved by order of the board of trustees on 22 February 2021 and signed on its behalf by:

E Jackson - Trustee

Independent Examiner's Report to the Trustees of  
Sunflower After School Club CIO

Independent examiner's report to the trustees of Sunflower After School Club CIO  
I report to the charity trustees on my examination of the accounts of Sunflower After School Club CIO  
(the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed 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.



Mark Johnstone FCA  
ICAEW  
Argents Chartered Accountants  
15 Palace Street  
NORWICH  
Norfolk  
NR3 1RT

25 February 2021

Sunflower After School Club CIO

Statement of Financial Activities  
for the year ended 31 August 2020

		2020 Unrestricted funds £	2019 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		9,168	90
Charitable activities Out of school activities		68,825	102,282
Investment income	2	<u>133</u>	<u>305</u>
Total		78,126	102,677
EXPENDITURE ON			
Charitable activities Out of school activities		84,591	89,018
NET INCOME/(EXPENDITURE)		<u>(6,465)</u>	<u>13,659</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		74,220	60,561
TOTAL FUNDS CARRIED FORWARD		<u><u>67,755</u></u>	<u><u>74,220</u></u>

Sunflower After School Club CIO

Balance Sheet  
31 August 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	162	215
<b>CURRENT ASSETS</b>			
Debtors	7	400	1,325
Cash at bank		76,185	78,045
		<u>76,585</u>	<u>79,370</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(8,992)	(5,365)
		<u>67,593</u>	<u>74,005</u>
<b>NET CURRENT ASSETS</b>			
		<u>67,593</u>	<u>74,005</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>67,755</u>	<u>74,220</u>
<b>NET ASSETS</b>			
		<u>67,755</u>	<u>74,220</u>
<b>FUNDS</b>			
Unrestricted funds	9	67,755	74,220
		<u>67,755</u>	<u>74,220</u>
<b>TOTAL FUNDS</b>			
		<u>67,755</u>	<u>74,220</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 February 2021 and were signed on its behalf by:

R Parke - Trustee

E Jackson - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Voluntary income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Fee income is recorded in the period in which the service is provided.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the year ended 31 August 2020

## 2. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>133</u>	<u>305</u>

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

## 4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Manager	1	1
Childcare	<u>3</u>	<u>3</u>
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	90
Charitable activities	
Out of school activities	102,282
Investment income	<u>305</u>
Total	102,677
EXPENDITURE ON	
Charitable activities	
Out of school activities	89,018
NET INCOME	<u>13,659</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	60,561
TOTAL FUNDS CARRIED FORWARD	<u><u>74,220</u></u>

Notes to the Financial Statements - continued  
for the year ended 31 August 2020

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 September 2019 and 31 August 2020	<u>264</u>
DEPRECIATION	
At 1 September 2019	49
Charge for year	<u>53</u>
At 31 August 2020	<u>102</u>
NET BOOK VALUE	
At 31 August 2020	<u>162</u>
At 31 August 2019	<u>215</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	98	610
Prepayments	<u>302</u>	<u>715</u>
	<u>400</u>	<u>1,325</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Taxation and social security	3,119	-
Other creditors	<u>5,873</u>	<u>5,365</u>
	<u>8,992</u>	<u>5,365</u>

9. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	74,220	(6,465)	67,755
	<u>74,220</u>	<u>(6,465)</u>	<u>67,755</u>
TOTAL FUNDS	<u>74,220</u>	<u>(6,465)</u>	<u>67,755</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,126	(84,591)	(6,465)
	<u>78,126</u>	<u>(84,591)</u>	<u>(6,465)</u>
TOTAL FUNDS	<u>78,126</u>	<u>(84,591)</u>	<u>(6,465)</u>

Notes to the Financial Statements - continued  
for the year ended 31 August 2020

## 9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	43,561	13,659	57,220
Contingency fund	17,000	-	17,000
	<u>60,561</u>	<u>13,659</u>	<u>74,220</u>
TOTAL FUNDS	<u>60,561</u>	<u>13,659</u>	<u>74,220</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,677	(89,018)	13,659
	<u>102,677</u>	<u>(89,018)</u>	<u>13,659</u>
TOTAL FUNDS	<u>102,677</u>	<u>(89,018)</u>	<u>13,659</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	43,561	7,194	50,755
Contingency fund	17,000	-	17,000
	<u>60,561</u>	<u>7,194</u>	<u>67,755</u>
TOTAL FUNDS	<u>60,561</u>	<u>7,194</u>	<u>67,755</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	180,803	(173,609)	7,194
	<u>180,803</u>	<u>(173,609)</u>	<u>7,194</u>
TOTAL FUNDS	<u>180,803</u>	<u>(173,609)</u>	<u>7,194</u>

The contingency designated fund is designed to ring fence the reserves which would be required for an orderly wind down in the event of closure.

10. RELATED PARTY DISCLOSURES

The trustees are drawn from families using the services provided and as such pay fees at the normal rates.

Sunflower After School Club CIO

Detailed Statement of Financial Activities  
for the year ended 31 August 2020

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	150	90
Grants	9,018	-
	<u>9,168</u>	<u>90</u>
Investment income		
Deposit account interest	133	305
Charitable activities		
Fees	68,825	102,282
	<u>78,126</u>	<u>102,677</u>
Total incoming resources		
	78,126	102,677
<b>EXPENDITURE</b>		
Charitable activities		
Wages	76,007	76,303
Rent	2,130	4,846
Insurance	401	400
Telephone & Computer	163	173
Sundries	215	963
Food	1,389	2,761
Resources	666	1,008
Administration	1,256	452
Special events	295	601
Training	498	412
Depreciation of tangible fixed assets	53	49
	<u>83,073</u>	<u>87,968</u>
Support costs		
Governance costs		
Independent Examiner	1,518	1,050
	<u>84,591</u>	<u>89,018</u>
Total resources expended		
	84,591	89,018
Net (expenditure)/income	<u>(6,465)</u>	<u>13,659</u>