

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

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for the year ended 31 August 2020

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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	133	305
Total		78,126	102,677
EXPENDITURE ON			
Charitable activities			
Out of school activities		84,591	89,018
NET INCOME/(EXPENDITURE)		(6,465)	13,659
RECONCILIATION OF FUNDS			
Total funds brought forward		74,220	60,561
TOTAL FUNDS CARRIED FORWARD		67,755	74,220

Sunflower After School Club CIO

Balance Sheet
31 August 2020

		2020 Unrestricted funds £	2019 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	6	162	215
CURRENT ASSETS			
Debtors	7	400	1,325
Cash at bank		76,185	78,045
		<u>76,585</u>	<u>79,370</u>
CREDITORS			
Amounts falling due within one year	8	(8,992)	(5,365)
		<u>67,593</u>	<u>74,005</u>
NET CURRENT ASSETS			
		<u>67,593</u>	<u>74,005</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		67,755	74,220
		<u>67,755</u>	<u>74,220</u>
NET ASSETS			
		<u>67,755</u>	<u>74,220</u>
FUNDS	9		
Unrestricted funds		67,755	74,220
		<u>67,755</u>	<u>74,220</u>
TOTAL FUNDS		<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	<u>102,677</u>
EXPENDITURE ON	
Charitable activities	
Out of school activities	<u>89,018</u>
NET INCOME	<u>13,659</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>60,561</u>
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 £
INCOME AND ENDOWMENTS		
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		
EXPENDITURE		
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		
Net (expenditure)/income	<u>(6,465)</u>	<u>13,659</u>