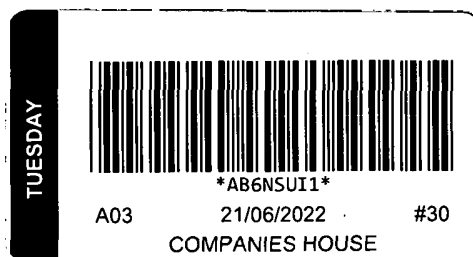


Charity number 1172698  
Company number 09442315

## **Great Chart After School Club**

### **Trustees' Report and Accounts**

**28 February 2022**



**Great Chart After School Club  
Trustees' Report and Accounts  
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## **Great Chart After School Club**

### **Legal and Administration Details**

#### **Charity registered number**

1172698

#### **Company number**

09442315

#### **Registered address**

3 Raywood Office Complex  
Leacon Lane  
Charing  
Ashford  
Kent TN27 0ET

#### **Trustees**

Mrs W Pang  
Mrs P High  
Mrs J Thomas  
Mrs L Page  
Mrs T Roper

#### **Independent Examiner**

Mr Daniel Valentine ACA  
Begbies  
Old Printers House  
Stone Street  
Cranbrook  
TN17 3HF

#### **Bankers**

Barclays Bank plc  
66 High Street  
Ashford  
Kent

## **Great Chart After School Club**

### **Trustees' Report for the year ended 28 February 2022**

The Trustees present their report and accounts for the year ended 28 February 2022.

The Trustees confirm that the Annual Report and accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts 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 2015).

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

Great Chart After School Club was incorporated as a company limited by guarantee and not having share capital on 16 February 2015 and was registered as a charity (no. 1172698) with effect from 24 April 2017. It is established under its Memorandum and Articles of Association.

Day to day management of the charity is by the committee. The committee must have a minimum of three members covering the roles of Chairman, Secretary and Treasurer.

#### **Trustees**

The trustees, (who are also directors for the purposes of company law), who served in the year are shown on page 1.

#### **Appointment of Trustees**

The charitable company may appoint a trustee by ordinary resolution. No trustee, unless retiring by rotation, may be appointed at a general meeting unless they are recommended for re-election by the trustees or where notice has been executed by a member qualified to vote, not less than fourteen and not more than thirty five clear days before the date of the meeting.

The number of trustees shall not be less than three but is not subject to a maximum. One third of the trustees shall retire at each annual general meeting and any trustee appointed during the year must retire at the next annual general meeting.

In accordance with the Articles of Association, Mrs T Roper and Mrs P High retire by rotation and offer themselves for re-election at the charitable company's Annual General Meeting.

1. To promote, maintain, improve and enhance the education and development of children and young people aged 4-15 years of age by providing an out of school childcare club and holiday schemes.
2. To advance the education and training of persons involved in the provision of such care, recreation and educational facilities.
3. The relief of poverty by provision of advice, information and support to lone parent families and families on low income in deprived and rural areas.

#### **Achievements, performance and plans for the future**

The club has been open since September 2015 providing an after school club facility for up to 30 children. The club is registered with Ofsted, operates on a not for profit basis and is open Monday to Friday at Great Chart Primary School.

The Covid-19 pandemic led to a second closure of the club from Christmas 2020 until Easter 2021. The club is now reopened and all staff have been retained. With support from the Job Retention Scheme, the school being able to offer space to the club at a lower rent than they were paying and the number of children still attending, the trustees are confident that the club remains a going concern.

The club has continued to provide a range of activities during the year including crafts, activities, indoor and outdoor games.

#### **Public benefit statement**

The trustees confirm that they have referred to the guidance on public benefit issued by the Charity Commission when reviewing the charitable company's aims and objectives and in planning future activities.

## **Great Chart After School Club**

### **Trustees' Report for the year ended 28 February 2022**

#### **Financial review**

Income for the year amounted to £43,124 (2021: £33,479). Expenditure was £38,109 (2021: £34,371) resulting in a surplus for the year of £5,015. Funds at 28 February 2022 were £16,249 (2021: £11,234), of which none were restricted.

#### **Risk management**

The Trustees have identified the major risks which the charity faces and consider that all necessary action has been taken to manage those risks.

#### **Reserves policy**

The trustees regularly review the level of income reserves that they consider appropriate. At 28 February 2022, the trustees considered it appropriate to hold free reserves equivalent to at least one year's expected general expenditure which is approximately £40,000. The unrestricted reserves at 28 February 2022 were £16,249. The trustees are actively seeking new sources of income to bring the reserves into line with the reserve policy.

#### **Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

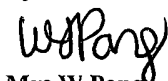
Company and charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Board



Mrs W Pang

Trustee

18 May 2022

# Great Chart After School Club

## Statement of Financial Activities

(incorporating an Income and Expenditure Account)

for the year ended 28 February 2022

	Notes	Unrestricted Fund 2022 £	Unrestricted Fund 2021 £
<b>Income from:</b>			
<b>Donations and legacies</b>		-	-
Coronavirus Job Retention Scheme		2,378	13,787
<b>Charitable activities</b>			
Enrolment fees		40,745	19,270
Other income		-	413
<b>Investments</b>			
Bank interest		1	9
<b>Total income</b>		<u>43,124</u>	<u>33,479</u>
<b>Expenditure on:</b>			
<b>Charitable activities</b>	2	<u>38,109</u>	<u>34,371</u>
<b>Total expenditure</b>		<u>38,109</u>	<u>34,371</u>
<b>Net movement in funds</b>		5,015	(892)
<b>Reconciliation of Funds</b>			
Total Funds at 1 March 2021		<u>11,234</u>	<u>12,126</u>
<b>Total Funds at 28 February 2022</b>		<u><u>16,249</u></u>	<u><u>11,234</u></u>

The Notes to the Accounts form part of the Financial Statements

**Balance Sheet**  
as at 28 February 2022

	Notes	2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	4	109	145
<b>Current assets</b>			
Debtors	5	1,641	3,158
Cash at bank and in hand		<u>20,055</u>	<u>11,561</u>
		21,696	14,719
<b>Creditors: amounts falling due within one year</b>	6	<u>(5,556)</u>	<u>(3,630)</u>
<b>Net current assets</b>		16,140	11,089
<b>Net assets</b>		<u>16,249</u>	<u>11,234</u>
<b>Represented by:</b>			
Unrestricted Fund		16,249	11,234
<b>Total Funds</b>		<u>16,249</u>	<u>11,234</u>

For the financial year ended 28 February 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities;

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

- the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accounts were approved and authorised for issue by the Board of Trustees on 18 May 2022 and signed on its behalf by:



Mrs W Pang  
Trustee

The Notes to the Accounts form part of the Financial Statements

**Great Chart After School Club**  
**Notes to the Accounts**  
**for the year ended 28 February 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared on a going concern basis under the historical cost modified to include certain items at fair value.

The charity constitutes a public benefit entity as defined by FRS 102.

***Fund accounting***

The Unrestricted Fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

***Income recognition***

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Enrolment fees are accounted for in the period to which they relate.

***Expenditure recognition***

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Expenditure on charitable activities comprises those costs incurred by the charity in delivery of its activities. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

***Tangible fixed assets and depreciation***

Tangible fixed assets are stated at cost less depreciation.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings & equipment	25% reducing balance
--------------------------------	----------------------

***Debtors and creditors receivable/payable within one year***

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price and subsequently measured at their settlement value. Any losses arising from impairment are recognised in expenditure.

***Tax***

From 24 April 2017 the charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to now pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Before 24 April 2017, the company was not a registered charity and was therefore subject to corporation tax on surpluses arising

***Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.



**Great Chart After School Club**  
**Notes to the Accounts**  
**for the year ended 28 February 2022**

**2 Expenditure on charitable activities**

	2022	2021
	£	£
Staff salaries	23,965	24,486
Employers pension contribution	-	137
Other staff costs	1,190	1,706
Recruitment	431	-
Toys & materials	1,774	765
Printing, postage & stationery	634	434
Telephone	216	174
Primary purpose contributions	7,664	4,249
Training costs	161	(90)
Rent	1,000	1,445
Insurance	379	371
Accountancy & independent examination	540	540
Sundry expenses	118	105
Depreciation	37	49
	<u>38,109</u>	<u>34,371</u>

**3 Staff costs, trustees remuneration and related party transactions**

	2022	2021
	£	£
Gross salaries	23,965	24,486
Employer's pension contributions	-	137
	<u>23,965</u>	<u>24,623</u>

The average number of employees during the year was 4 (2021: 4).

No member of staff earned more than £60,000 during the year (2021: none).

There were no other related party transactions.

The trustees consider that they are the key management personnel of the charitable company in charge of directing, controlling, running and operating the charity on a day to day basis. All trustees give their time freely and no trustee received remuneration, benefits in kind or reimbursed expenses in the year (2021: £nil). In addition, the trustees are supported by employees of Kent Play Clubs who attend committee meetings to input but have no right to vote. However, they make decisions on running the club on a daily basis in line with best practice and situations that arise.

**Great Chart After School Club**  
**Notes to the Accounts**  
**for the year ended 28 February 2022**

**4 Tangible fixed assets**

	<b>Fixtures, fittings &amp; equipment £</b>
<b>Cost</b>	
At 1 March 2021	194
Additions	-
<b>At 28 February 2022</b>	<u><u>194</u></u>
<b>Depreciation</b>	
At 1 March 2021	49
Charge for the year	36
<b>At 28 February 2022</b>	<u><u>85</u></u>
<b>Net book value</b>	
<b>At 28 February 2022</b>	<u><u>109</u></u>
At 28 February 2021	<u><u>145</u></u>

**5 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Fees receivable	934	691
Coronavirus Job Retention Scheme	-	1,544
PAYE & NI	-	235
Prepayments	707	688
	<u><u>1,641</u></u>	<u><u>3,158</u></u>

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

	<b>2022 £</b>	<b>2021 £</b>
Accruals & income in advance	<u><u>5,556</u></u>	<u><u>3,630</u></u>

**7 Company limited by guarantee**

The charitable company has no share capital, being a company limited by guarantee. Every member of the company undertakes to contribute in a winding up a sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

## **Independent Examiner's Report to the Trustees of Great Chart After School Club for the year ended 28 February 2022**

I report to the trustees on my examination of the accounts of the Great Chart After School Club ('the Company') for the year ended 28 February 2022.

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

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 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 Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Daniel Valentine ACA  
Begbies Chartered Accountants  
Old Printers House  
Stone Street  
Cranbrook  
Kent TN17 3HF

20/6/2022