

# ST. MICHAEL'S EXTENDED SCHOOL

England & Wales · Charity number 1019788

## Details

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**Other names** LEAHURST PLAYGROUP, ST. MICHAEL'S FOUNDATION UNIT  
(PRE-SCHOOL)

**Status** Registered

**Legal form** Other

**Registered** 1993-04-07

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

## Contact

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**Address** 6 Hanley Road  
Widnes  
WA8 8EL

**Phone** 07769627111

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT, EDUCATION AND CARE OF CHILDREN FROM AGES 3-11 YEARS BY;-(A) OFFERING APPROPRIATE PLAY FACILITIES AND, TOGETHER WITH THE RIGHTS OF PARENTS, TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN REGARDLESS OF RACE, CULTURE, RELIGION OR MEANS(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREA

**Activities:** Providing Private and Voluntary Sector care and education facilities for children aged 3 - 11 which forms St. Michael's Extended School. These facilities include a Breakfast Club, Pre-school and After-school Club

## Classification

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

## Geography

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- Cheshire East
- Cheshire West & Chester

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31	£38,944	£40,210	-	-
2023-08-31	£113,767	£92,076	-	-
2022-08-31	£101,547	£80,372	-	-
2021-08-31	£90,362	£77,492	-	-
2020-08-31	£98,879	£93,276	-	-

## Trustees

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Name	Role	Appointed
<b>GAYNOR FANNING</b>	Chair	2013-07-19
Lisa Edinborough		2013-10-02
PAUL FORBES		2013-07-19

**ST. MICHAEL'S EXTENDED SCHOOL**

England & Wales - Charity number 1019788

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# Accounts

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# **St Michael's Extended School**

Charity number 1019788

## **Annual Report and Financial Statements for the year ending 31 August 2024**



Greater Merseyside Community  
Accountancy Service

# **St Michael's Extended School**

## **Annual Report and Financial Statements for the year ending 31 August 2024**

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Examiner's report	3
Receipts and payments account	4
Statement of assets and liabilities	5
Notes to the accounts	6, 7

**Prepared by the Greater Merseyside Community Accountancy Service**

# **St Michael's Extended School**

## **Trustees' report**

The Trustees during the year were:

<b>Name</b>	<b>Position</b>
Gaynor Fanning	
Lisa Edinborough	
Paul Forbes	

The Nursery Manager of the charity during the year was Jenny Lyons

### **Method of appointment**

Election annually by AGM, or interim appointment by trustees until next AGM.

### **Principal address**

St Michael's Catholic Primary School  
St Michael's Road  
Ditton, Widnes, WA8 8TD

### **Contact address**

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### **Bankers**

Yorkshire Bank  
Albert Road  
Widnes  
WA8 6JG

### **Governing document**

Constitution adopted 3 December 1992 as amended 9 July 2003 and 11 April 2005.

### **Registration history**

Registered 7 April 1993

### **Objects of the organisation**

To enhance the development, education and care of children from ages 3-11 years by;

Offering appropriate play facilities and, together with the rights of parents, to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of race, culture, religion or means;

Encouraging the study of the needs of such children and their families and promoting public interest and recognition of such needs in the local area.

### **Activities**

Providing private and voluntary sector care and education facilities for children aged 3-11 which forms St Michael's Extended School. These facilities include a breakfast club, pre-school and after-school club.

### **Independent examiner**

on behalf of:

#### **Greater Merseyside Community Accountancy Service**

St Marie's  
Lugsdale Road  
Widnes  
WA8 6DB

# **St Michael's Extended School**

## **Independent examiner's report on the accounts of St Michael's Extended School for the year ended 31 August 2024**

I report on the accounts of the charity set out on pages 4 to 7

### **Respective responsibilities of the Management Committee and the examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the Charities Act: and
- to state whether particular matters have come to my attention.

### **Basis of Independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams  
MAAT  
**Greater Merseyside Community Accountancy Service**  
St Marie's  
Lugsdale Road  
Widnes  
WA8 6DB

**St Michael's Extended School**  
**Statement of Financial Activities**  
**for the year ended 31 August 2024**

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Fees		26,488	-	26,488	36,979
Bank Interest received		2,226	-	2,226	2,094
Other Income	(2)	10,230	-	10,230	74,694
<b>Total receipts</b>		<b>38,944</b>	<b>-</b>	<b>38,944</b>	<b>113,767</b>
<b>Payments</b>					
Salaries and NICs	(3)	29,376	-	29,376	78,329
Payroll Costs		659	-	659	-
Training		122	-	122	-
Insurance		1,009	-	1,009	505
Fees		46	-	46	1,058
Recruitment		130	-	130	125
Repairs & Renewals		-	-	-	181
Uniforms		-	-	-	27
Resources		7,487	-	7,487	11,155
Telephone & Postage		582	-	582	376
Accountancy		225	-	225	270
Donation		184	-	184	50
Other expenses		390	-	390	-
<b>Total payments</b>		<b>40,210</b>	<b>-</b>	<b>40,210</b>	<b>92,076</b>
<b>Net receipts / (payments)</b>		<b>(1,266)</b>	<b>-</b>	<b>(1,266)</b>	<b>21,690</b>
<b>Cash fund balances brought forward</b>		<b>64,191</b>	<b>-</b>	<b>64,191</b>	<b>42,501</b>
<b>Cash fund balances carried forward</b>		<b>62,926</b>	<b>-</b>	<b>62,926</b>	<b>64,191</b>

# St Michael's Extended School

## Balance sheet

as at 31 August 2024

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
<b>Fixed Assets</b>				
Tangible Assets (5)	-	-	-	-
<b>Total fixed assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current Assets</b>				
Debtors and prepayments (6)	-	-	-	-
Cash at bank and in hand (7)	62,926	-	62,926	64,191
<b>Total current assets</b>	<u>62,926</u>	<u>-</u>	<u>62,926</u>	<u>64,191</u>
<b>Current liabilities: amounts falling due within one year</b>				
Creditors and accruals (8)	-	-	-	-
<b>Total current liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net current assets / (liabilities)</b>	<u>62,926</u>	<u>-</u>	<u>62,926</u>	<u>64,191</u>
<b>Total assets less current liabilities</b>	<u>62,926</u>	<u>-</u>	<u>62,926</u>	<u>64,191</u>
<b>Creditors: amounts falling due after one year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net assets</b>	<u>62,926</u>	<u>-</u>	<u>62,926</u>	<u>64,191</u>
<b>Funds</b>				
Restricted Funds	-	-	-	-
Unrestricted funds	62,926	-	62,926	64,191
<b>Total Funds</b>	<u>62,926</u>	<u>-</u>	<u>62,926</u>	<u>64,191</u>

The financial statements were approved at a meeting of the trustees held on and signed on its behalf by:

Chairperson

Treasurer

# **St Michael's Extended School**

## **Notes to the accounts**

### **for the year ending 31 August 2024**

#### **1 Accounting Policies**

##### **a Basis of accounting**

The Trustees have taken advantage of section 144 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

##### **b Taxation**

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

The charity is not registered with the Gift Aid Scheme.

##### **c Fund accounting**

Funds held by the charity are either:

###### **Unrestricted general funds**

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

###### **Restricted funds**

These are funds that 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.

###### **Designated funds**

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

##### **d Policy on Reserves**

Sufficient reserves are retained to cover the costs of an orderly closedown should the funding not continue, principally staff redundancy costs, with a margin to cover short-term fluctuations in cash flow and unforeseen expenditure.

**St Michael's Extended School**  
**Notes to the accounts continued**  
**for the year ending 31 August 2024**

<b>2 Other Incoming Resources</b>	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Local Authority Funding	10,223	-	10,223	72,188
Dfe Funding	-	-	-	1,500
Trips & Snacks	-	-	-	821
Cashback	7	-	7	
Donations	-	-	-	185
	<u>10,230</u>	<u>-</u>	<u>10,230</u>	<u>74,694</u>

<b>3 Staff costs and numbers</b>	2024 £	2023 £
Gross salaries	28,395	68,320
Other wages	847	9,216
Pension	134	793
	<u>29,376</u>	<u>78,329</u>

The average number of employees during the year was 1.25

**4 Trustee remuneration and expenses**

During the period no trustee received remuneration (2023: 0)

**5 Related party transactions**

There were no related party transactions to report during the accounting period.

**ST. MICHAEL'S EXTENDED SCHOOL**

England & Wales - Charity number 1019788

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# Accounts

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# **St Michael's Extended School**

Charity number 1019788

## **Annual Report and Financial Statements for the year ending 31 August 2023**



Greater Merseyside Community  
Accountancy Service

# **St Michael's Extended School**

## **Annual Report and Financial Statements**

**for the year ending 31 August 2023**

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The Trustees during the year were:

<b>Name</b>	<b>Position</b>
Gaynor Fanning	
Lisa Edinborough	
Paul Forbes	

The Nursery Manager of the charity during the year was Jenny Lyons

### **Method of appointment**

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### **Registration history**

Registered 7 April 1993

### **Objects of the organisation**

To enhance the development, education and care of children from ages 3-11 years by;

Offering appropriate play facilities and, together with the rights of parents, to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of race, culture, religion or means;

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### **Activities**

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### **Independent examiner**

on behalf of:

#### **Greater Merseyside Community Accountancy Service**

St Marie's  
Lugsdale Road  
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**St Michael's Extended School**  
**Independent examiner's report on the accounts of**  
**St Michael's Extended School**  
**for the year ended 31 August 2023**

I report on the accounts of the charity set out on pages 4 to 7

**Respective responsibilities of the Management Committee and the examiner**

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Jane Williams  
MAAT  
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Widnes  
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**St Michael's Extended School**  
**Statement of Financial Activities**  
**for the year ended 31 August 2023**

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Fees		36,979	-	36,979	31,917
Bank Interest received		2,094	-	2,094	195
Other Income	(2)	<u>74,694</u>	<u>-</u>	<u>74,694</u>	<u>69,435</u>
<b>Total receipts</b>		<u>113,767</u>	<u>-</u>	<u>113,767</u>	<u>101,547</u>
<b>Payments</b>					
Salaries and NICs	(3)	78,329	-	78,329	52,156
Payroll Costs		-	-	-	271
Training		-	-	-	500
Insurance		505	-	505	529
Fees		1,058	-	1,058	-
Recruitment		125	-	125	-
Repairs & Renewals		181	-	181	4,477
Uniforms		27	-	27	-
Consultancy		-	-	-	3,175
Resources		11,155	-	11,155	18,904
Telephone & Postage		376	-	376	-
Accountancy		270	-	270	180
Donation		50	-	50	-
Other expenses		-	-	-	180
<b>Total payments</b>		<u>92,076</u>	<u>-</u>	<u>92,076</u>	<u>80,372</u>
<b>Net receipts / (payments)</b>		<u>21,690</u>	<u>-</u>	<u>21,690</u>	<u>21,175</u>
<b>Cash fund balances brought forward</b>		<u>42,501</u>	<u>-</u>	<u>42,501</u>	<u>21,326</u>
<b>Cash fund balances carried forward</b>		<u>64,191</u>	<u>-</u>	<u>64,191</u>	<u>42,501</u>

# St Michael's Extended School

## Balance sheet

as at 31 August 2023

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
<b>Fixed Assets</b>				
Tangible Assets (5)	-	-	-	-
<b>Total fixed assets</b>	-	-	-	-
<b>Current Assets</b>				
Debtors and prepayments (6)	-	-	-	-
Cash at bank and in hand (7)	64,191	-	64,191	42,501
<b>Total current assets</b>	64,191	-	64,191	42,501
<b>Current liabilities: amounts falling due within one year</b>				
Creditors and accruals (8)	-	-	-	-
<b>Total current liabilities</b>	-	-	-	-
<b>Net current assets / (liabilities)</b>	64,191	-	64,191	42,501
<b>Total assets less current liabilities</b>	64,191	-	64,191	42,501
<b>Creditors: amounts falling due after one year</b>	-	-	-	-
<b>Net assets</b>	64,191	-	64,191	42,501
<b>Funds</b>				
Restricted Funds	-	-	-	-
Unrestricted funds	64,191	-	64,191	42,501
<b>Total Funds</b>	64,191	-	64,191	42,501

The financial statements were approved at a meeting of the trustees held on and signed on its behalf by:

Chairperson

Treasurer

# **St Michael's Extended School**

## **Notes to the accounts**

### **for the year ending 31 August 2023**

#### **1 Accounting Policies**

##### **a Basis of accounting**

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##### **b Taxation**

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**St Michael's Extended School**  
**Notes to the accounts continued**  
**for the year ending 31 August 2023**

2 Other Incoming Resources	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Local Authority Funding	72,188	-	72,188	67,211
Dfe Funding	1,500	-	1,500	-
Trips & Snacks	821	-	821	1,862
Donations	185	-	185	362
	<u>74,694</u>	<u>-</u>	<u>74,694</u>	<u>69,435</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	68,320	45,048
Other wages	9,216	6,938
Pension	793	171
	<u>78,329</u>	<u>52,156</u>

The average number of employees during the year was 1.25

**4 Trustee remuneration and expenses**

During the period no trustee received remuneration (2021: 0)

**5 Related party transactions**

There were no related party transactions to report during the accounting period.

**ST. MICHAEL'S EXTENDED SCHOOL**

England & Wales - Charity number 1019788

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# Accounts

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# **St Michael's Extended School**

Charity number 1019788

## **Annual Report and Financial Statements for the year ending 31 August 2022**



Greater Merseyside Community  
Accountancy Service

# **St Michael's Extended School**

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Encouraging the study of the needs of such children and their families and promoting public interest and recognition of such needs in the local area.

### **Activities**

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### **Independent examiner**

on behalf of:

#### **Greater Merseyside Community Accountancy Service**

St Marie's  
Lugsdale Road  
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**St Michael's Extended School**  
**Independent examiner's report on the accounts of**  
**St Michael's Extended School**  
**for the year ended 31 August 2022**

I report on the accounts of the charity set out on pages 4 to 7

**Respective responsibilities of the Management Committee and the examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed.

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- examine the accounts under section 145 of the Charities Act;
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**Independent examiner's statement**

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1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams  
MAAT  
**Greater Merseyside Community Accountancy Service**  
St Marie's  
Lugsdale Road  
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WA8 6DB

**St Michael's Extended School**  
**Statement of Financial Activities**  
**for the year ended 31 August 2022**

	Notes	2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Fees		31,917	-	31,917	23,909
Bank Interest received		195	-	195	1
Other Income	(2)	<u>69,435</u>	<u>-</u>	<u>69,435</u>	<u>66,452</u>
<b>Total receipts</b>		<u>101,547</u>	<u>-</u>	<u>101,547</u>	<u>90,362</u>
<b>Payments</b>					
Salaries and NICs	(3)	52,156	-	52,156	32,842
Payroll Costs		271	-	271	997
Training		500	-	500	1,038
Insurance		529	-	529	663
Fees		-	-	-	200
Rent		-	-	-	22,312
Repairs & Renewals		4,477	-	4,477	44
Equipment		-	-	-	2,800
Consultancy		3,175	-	3,175	1,205
Resources		18,904	-	18,904	12,880
Trips & Events		-	-	-	1,827
Accountancy		180	-	180	275
Security		-	-	-	202
Other expenses		180	-	180	207
<b>Total payments</b>		<u>80,372</u>	<u>-</u>	<u>80,372</u>	<u>77,492</u>
<b>Net receipts / (payments)</b>		<u>21,175</u>	<u>-</u>	<u>21,175</u>	<u>12,870</u>
<b>Cash fund balances brought forward</b>		<u>21,326</u>	<u>-</u>	<u>21,326</u>	<u>8,456</u>
<b>Cash fund balances carried forward</b>		<u>42,501</u>	<u>-</u>	<u>42,501</u>	<u>21,326</u>

# St Michael's Extended School

## Balance sheet

as at 31 August 2022

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
<b>Fixed Assets</b>				
Tangible Assets (5)	-	-	-	-
<b>Total fixed assets</b>	-	-	-	-
<b>Current Assets</b>				
Debtors and prepayments (6)	-	-	-	-
Cash at bank and in hand (7)	42,501	-	42,501	21,326
<b>Total current assets</b>	42,501	-	42,501	21,326
<b>Current liabilities: amounts falling due within one year</b>				
Creditors and accruals (8)	-	-	-	-
<b>Total current liabilities</b>	-	-	-	-
<b>Net current assets / (liabilities)</b>	42,501	-	42,501	21,326
<b>Total assets less current liabilities</b>	42,501	-	42,501	21,326
<b>Creditors: amounts falling due after one year</b>	-	-	-	-
<b>Net assets</b>	42,501	-	42,501	21,326
<b>Funds</b>				
Restricted Funds	-	-	-	-
Unrestricted funds	42,501	-	42,501	21,326
<b>Total Funds</b>	42,501	-	42,501	21,326

The financial statements were approved at a meeting of the trustees held on and signed on its behalf by:

Chairperson

Treasurer

# **St Michael's Extended School**

## **Notes to the accounts**

### **for the year ending 31 August 2022**

#### **1 Accounting Policies**

##### **a Basis of accounting**

The Trustees have taken advantage of section 144 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

##### **b Taxation**

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

The charity is not registered with the Gift Aid Scheme.

##### **c Fund accounting**

Funds held by the charity are either:

###### **Unrestricted general funds**

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

###### **Restricted funds**

These are funds that 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.

###### **Designated funds**

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

##### **d Policy on Reserves**

Sufficient reserves are retained to cover the costs of an orderly closedown should the funding not continue, principally staff redundancy costs, with a margin to cover short-term fluctuations in cash flow and unforeseen expenditure.

**St Michael's Extended School**  
**Notes to the accounts continued**  
**for the year ending 31 August 2022**

2 Other Incoming Resources	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Local Authority Funding	67,211	-	67,211	60,142
Trips & Snacks	1,862	-	1,862	310
Donations	362	-	362	6,000
	<u>69,435</u>	<u>-</u>	<u>69,435</u>	<u>66,452</u>

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	45,048	26,758
Other wages	6,938	5,946
Pension	171	138
	<u>52,156</u>	<u>32,842</u>

The average number of employees during the year was 1.25

**4 Trustee remuneration and expenses**

During the period no trustee received remuneration (2021: 0)

**5 Related party transactions**

There were no related party transactions to report during the accounting period.

**ST. MICHAEL'S EXTENDED SCHOOL**

England & Wales - Charity number 1019788

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# Accounts

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**St Michael's Extended School**

Charity number 1019788

**Annual Report and Financial Statements**  
**for the year ending 31 August 2021**



Greater Merseyside Community  
Accountancy Service

# **St Michael's Extended School**

## **Annual Report and Financial Statements for the year ending 31 August 2021**

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**Prepared by the Greater Merseyside Community Accountancy Service**

# **St Michael's Extended School**

## **Trustees' report**

The Trustees during the year were:

<b>Name</b>	<b>Position</b>
Gaynor Fanning	
Lisa Edinborough	
Paul Forbes	

The Nursery Manager of the charity during the year was Jenny Lyons

### **Method of appointment**

Election annually by AGM, or interim appointment by trustees until next AGM.

### **Principal address**

St Michael's Catholic Primary School  
St Michael's Road  
Ditton, Widnes, WA8 8TD

### **Contact address**

6 Hanley Road  
Widnes  
WA8 8EL

### **Bankers**

Yorkshire Bank  
Albert Road  
Widnes  
WA8 6JG

### **Governing document**

Constitution adopted 3 December 1992 as amended 9 July 2003 and 11 April 2005.

### **Registration history**

Registered 7 April 1993

### **Objects of the organisation**

To enhance the development, education and care of children from ages 3-11 years by;

Offering appropriate play facilities and, together with the rights of parents, to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of race, culture, religion or means;

Encouraging the study of the needs of such children and their families and promoting public interest and recognition of such needs in the local area.

### **Activities**

Providing private and voluntary sector care and education facilities for children aged 3-11 which forms St Michael's Extended School. These facilities include a breakfast club, pre-school and after-school club.

### **Independent examiner**

on behalf of:

#### **Greater Merseyside Community Accountancy Service**

St Marie's  
Lugsdale Road  
Widnes  
WA8 6DB

**St Michael's Extended School**  
**Independent examiner's report on the accounts of**  
**St Michael's Extended School**  
**for the year ended 31 August 2021**

I report on the accounts of the charity set out on pages 4 to 7

**Respective responsibilities of the Management Committee and the examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the Charities Act: and
- to state whether particular matters have come to my attention.

**Basis of Independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams  
MAAT  
**Greater Merseyside Community Accountancy Service**  
St Marie's  
Lugsdale Road  
Widnes  
WA8 6DB

**St Michael's Extended School**  
**Statement of Financial Activities**  
**for the year ended 31 August 2021**

	Notes	2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Fees		23,909	-	23,909	31,471
Bank Interest received		1	-	1	49
Other Income	(2)	66,452	-	66,452	67,359
<b>Total receipts</b>		<u>90,362</u>	<u>-</u>	<u>90,362</u>	<u>98,879</u>
<b>Payments</b>					
Salaries and NICs	(3)	32,842	-	32,842	23,753
Payroll Costs		997	-	997	276
Training		1,038	-	1,038	432
Insurance		663	-	663	3,581
Fees		200	-	200	1,324
Rent		22,312	-	22,312	10,000
Repairs & Renewals		44	-	44	37,372
Equipment		2,800	-	2,800	-
Consultancy		1,205	-	1,205	684
Resources		12,880	-	12,880	10,648
Trips & Events		1,827	-	1,827	3,970
Accountancy		275	-	275	210
Security		202	-	202	1,026
Other expenses		207	-	207	-
<b>Total payments</b>		<u>77,492</u>	<u>-</u>	<u>77,492</u>	<u>93,276</u>
<b>Net receipts / (payments)</b>		<u>12,870</u>	<u>-</u>	<u>12,870</u>	<u>5,603</u>
<b>Cash fund balances brought forward</b>		<u>8,456</u>	<u>-</u>	<u>8,456</u>	<u>2,853</u>
<b>Cash fund balances carried forward</b>		<u>21,326</u>	<u>-</u>	<u>21,326</u>	<u>8,456</u>

# St Michael's Extended School

## Balance sheet

as at 31 August 2021

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
<b>Fixed Assets</b>				
Tangible Assets (5)	-	-	-	-
<b>Total fixed assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current Assets</b>				
Debtors and prepayments (6)	-	-	-	-
Cash at bank and in hand (7)	21,326	-	21,326	8,456
<b>Total current assets</b>	<u>21,326</u>	<u>-</u>	<u>21,326</u>	<u>8,456</u>
<b>Current liabilities: amounts falling due within one year</b>				
Creditors and accruals (8)	-	-	-	-
<b>Total current liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net current assets / (liabilities)</b>	<u>21,326</u>	<u>-</u>	<u>21,326</u>	<u>8,456</u>
<b>Total assets less current liabilities</b>	<u>21,326</u>	<u>-</u>	<u>21,326</u>	<u>8,456</u>
<b>Creditors: amounts falling due after one year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net assets</b>	<u>21,326</u>	<u>-</u>	<u>21,326</u>	<u>8,456</u>
<b>Funds</b>				
Restricted Funds	-	-	-	-
Unrestricted funds	21,326	-	21,326	8,456
<b>Total Funds</b>	<u>21,326</u>	<u>-</u>	<u>21,326</u>	<u>8,456</u>

The financial statements were approved at a meeting of the trustees held on and signed on its behalf by:

Chairperson

Treasurer

# **St Michael's Extended School**

## **Notes to the accounts**

### **for the year ending 31 August 2021**

#### **1 Accounting Policies**

##### **a Basis of accounting**

The Trustees have taken advantage of section 144 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

##### **b Taxation**

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

The charity is not registered with the Gift Aid Scheme.

##### **c Fund accounting**

Funds held by the charity are either:

###### **Unrestricted general funds**

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

###### **Restricted funds**

These are funds that 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.

###### **Designated funds**

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

##### **d Policy on Reserves**

Sufficient reserves are retained to cover the costs of an orderly closedown should the funding not continue, principally staff redundancy costs, with a margin to cover short-term fluctuations in cash flow and unforeseen expenditure.

**St Michael's Extended School**  
**Notes to the accounts continued**  
**for the year ending 31 August 2021**

<b>2 Other Incoming Resources</b>	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Local Authority Funding	60,142	-	60,142	66,463
Charities Trust	-	-	-	896
Trips & Snacks	310	-	310	-
Donations	6,000	-	6,000	-
	<u>66,452</u>	<u>-</u>	<u>66,452</u>	<u>67,359</u>

<b>3 Staff costs and numbers</b>	2021 £	2020 £
Gross salaries	26,758	20,945
Other wages	5,946	2,670
Pension	138	138
	<u>32,842</u>	<u>23,753</u>

The average number of employees during the year was 1.25

**4 Trustee remuneration and expenses**

During the period no trustee received remuneration (2020: 0)

**5 Related party transactions**

There were no related party transactions to report during the accounting period.

**ST. MICHAEL'S EXTENDED SCHOOL**

England & Wales - Charity number 1019788

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# Accounts

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# **St Michael's Extended School**

Charity number 1019788

## **Annual Report and Financial Statements for the year ending 31 August 2020**



Greater Merseyside Community  
Accountancy Service

# **St Michael's Extended School**

## **Annual Report and Financial Statements for the year ending 31 August 2020**

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**Prepared by the Greater Merseyside Community Accountancy Service**

# **St Michael's Extended School**

## **Trustees' report**

The Trustees during the year were:

<b>Name</b>	<b>Position</b>
Gaynor Fanning	
Lisa Edinborough	
Paul Forbes	

The Nursery Manager of the charity during the year was Jenny Lyons

### **Method of appointment**

Election annually by AGM, or interim appointment by trustees until next AGM.

### **Principal address**

St Michael's Catholic Primary School  
St Michael's Road  
Ditton, Widnes, WA8 8TD

### **Contact address**

6 Hanley Road  
Widnes  
WA8 8EL

### **Bankers**

Yorkshire Bank  
Albert Road  
Widnes  
WA8 6JG

### **Governing document**

Constitution adopted 3 December 1992 as amended 9 July 2003 and 11 April 2005.

### **Registration history**

Registered 7 April 1993

### **Objects of the organisation**

To enhance the development, education and care of children from ages 3-11 years by;

Offering appropriate play facilities and, together with the rights of parents, to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children regardless of race, culture, religion or means;

Encouraging the study of the needs of such children and their families and promoting public interest and recognition of such needs in the local area.

### **Activities**

Providing private and voluntary sector care and education facilities for children aged 3-11 which forms St Michael's Extended School. These facilities include a breakfast club, pre-school and after-school club.

### **Independent examiner**

on behalf of:

#### **Greater Merseyside Community Accountancy Service**

St Marie's  
Lugsdale Road  
Widnes  
WA8 6DB

**St Michael's Extended School**  
**Independent examiner's report on the accounts of**  
**St Michael's Extended School**  
**for the year ended 31 August 2020**

I report on the accounts of the charity set out on pages 4 to 7

**Respective responsibilities of the Management Committee and the examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the Charities Act: and
- to state whether particular matters have come to my attention.

**Basis of Independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams  
MAAT  
**Greater Merseyside Community Accountancy Service**  
St Marie's  
Lugsdale Road  
Widnes  
WA8 6DB

**St Michael's Extended School**  
**Statement of Financial Activities**  
**for the year ended 31 August 2020**

	Notes	2020	2020	2020	2019
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Receipts</b>					
Fees		31,471	-	31,471	126,226
Bank Interest received		49	-	49	187
Other Income	(2)	67,359	-	67,359	1,511
<b>Total receipts</b>		<b>98,879</b>	<b>-</b>	<b>98,879</b>	<b>127,924</b>
<b>Payments</b>					
Salaries and NICs	(3)	23,753	-	23,753	51,029
Payroll Costs		276	-	276	365
Training		432	-	432	2,676
Insurance		3,581	-	3,581	647
Fees		1,324	-	1,324	62,814
Rent		10,000	-	10,000	10,000
Repairs & Renewals		37,372	-	37,372	758
Telephone		-	-	-	43
Consultancy		684	-	684	-
Resources		10,648	-	10,648	14,506
Trips & Events		3,970	-	3,970	2,423
Accountancy		210	-	210	-
Security		1,026	-	1,026	2,597
Other expenses		-	-	-	437
<b>Total payments</b>		<b>93,276</b>	<b>-</b>	<b>93,276</b>	<b>148,295</b>
<b>Net receipts / (payments)</b>		<b>5,603</b>	<b>-</b>	<b>5,603</b>	<b>(20,371)</b>
<b>Cash fund balances brought forward</b>		<b>2,853</b>	<b>-</b>	<b>2,853</b>	<b>23,224</b>
<b>Cash fund balances carried forward</b>		<b>8,456</b>	<b>-</b>	<b>8,456</b>	<b>2,853</b>

# St Michael's Extended School

## Balance sheet

as at 31 August 2020

	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Total £
<b>Fixed Assets</b>				
Tangible Assets (5)	-	-	-	-
<b>Total fixed assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current Assets</b>				
Debtors and prepayments (6)	-	-	-	-
Cash at bank and in hand (7)	8,456	-	8,456	2,853
<b>Total current assets</b>	<u>8,456</u>	<u>-</u>	<u>8,456</u>	<u>2,853</u>
<b>Current liabilities: amounts falling due within one year</b>				
Creditors and accruals (8)	-	-	-	-
<b>Total current liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net current assets / (liabilities)</b>	<u>8,456</u>	<u>-</u>	<u>8,456</u>	<u>2,853</u>
<b>Total assets less current liabilities</b>	<u>8,456</u>	<u>-</u>	<u>8,456</u>	<u>2,853</u>
<b>Creditors: amounts falling due after one year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net assets</b>	<u>8,456</u>	<u>-</u>	<u>8,456</u>	<u>2,853</u>
<b>Funds</b>				
Restricted Funds	-	-	-	-
Unrestricted funds	8,456	-	8,456	2,853
<b>Total Funds</b>	<u>8,456</u>	<u>-</u>	<u>8,456</u>	<u>2,853</u>

The financial statements were approved at a meeting of the trustees held on and signed on its behalf by:

Chairperson

Treasurer

# **St Michael's Extended School**

## **Notes to the accounts**

### **for the year ending 31 August 2020**

#### **1 Accounting Policies**

##### **a Basis of accounting**

The Trustees have taken advantage of section 144 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

##### **b Taxation**

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

The charity is not registered with the Gift Aid Scheme.

##### **c Fund accounting**

Funds held by the charity are either:

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These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

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These are funds that 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.

###### **Designated funds**

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

##### **d Policy on Reserves**

Sufficient reserves are retained to cover the costs of an orderly closedown should the funding not continue, principally staff redundancy costs, with a margin to cover short-term fluctuations in cash flow and unforeseen expenditure.

**St Michael's Extended School**  
**Notes to the accounts continued**  
**for the year ending 31 August 2020**

<b>2 Other Incoming Resources</b>	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Local Authority Funding	66,463	-	66,463	-
Charities Trust	896	-	896	910
Trips & Snacks	-	-	-	587
Donations	-	-	-	14
	<u>67,359</u>	<u>-</u>	<u>67,359</u>	<u>1,511</u>

<b>3 Staff costs and numbers</b>	2020 £	2019 £
Gross salaries	20,945	25,422
Other wages	2,670	25,500
Pension	138	107
	<u>23,753</u>	<u>51,029</u>

The average number of employees during the year was 1.25

**4 Trustee remuneration and expenses**

During the period no trustee received remuneration (2019: 0)

**5 Related party transactions**

There were no related party transactions to report during the accounting period.