

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:

Name	Position
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 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Receipts					
Fees		31,471	-	31,471	126,226
Bank Interest received		49	-	49	187
Other Income	(2)	67,359	-	67,359	1,511
Total receipts		98,879	-	98,879	127,924
Payments					
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
Total payments		93,276	-	93,276	148,295
Net receipts / (payments)		5,603	-	5,603	(20,371)
Cash fund balances brought forward		2,853	-	2,853	23,224
Cash fund balances carried forward		8,456	-	8,456	2,853

St Michael's Extended School

Balance sheet

as at 31 August 2020

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

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:

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 2020

2 Other Incoming Resources

	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>

3 Staff costs and numbers

	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.