

# **St Michael's Extended School**

Charity number 1019788

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

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in white, set against a solid black rectangular background.

Greater Merseyside Community  
Accountancy Service

# **St Michael's Extended School**

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

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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 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.

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 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Receipts</b>					
Fees		31,917	-	31,917	23,909
Bank Interest received		195	-	195	1
Other Income	(2)	69,435	-	69,435	66,452
<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**

<b>2 Other Incoming Resources</b>	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	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>

<b>3 Staff costs and numbers</b>	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.