

ST MATTHEWS CHILDRENS ACTION GROUP

England & Wales · Charity number 1104170

Details

Other names SMCAG

Status Registered

Legal form Charitable company

Company number [04868987](#)

Registered 2004-06-07

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

Contact

Address St. Matthews Childrens Action Group
The What Cabin
Willow Street
Leicester
LE1 2HR

Phone 01162626551

Email whatcabin@yahoo.co.uk

Website www.whatcabin.org

Activities

Objects: 1) TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS AND SCHOOL HOLIDAYS;2) TO ADVANCE THE EDUCATION AND TRAINING OF THE PERSONS IN THE PROVISION OF SUCH CARE, RECREATIONAL AND EDUCATION FACILITIES AND3) TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS.

Activities: TO PROVIDE FREE OPEN ACCESS PLAY ACTIVITIES FOR CHILDREN AGED FIVE TO TWELVE YEARS.TO SUPPORT WORK WITH CHILDREN UNDER FIVE AND THEIR PARENTS /CARERS.TO PROMOTE GOOD PLAY PRACTICE THROUGH SUPPORT & LIAISON.IMPROVE OUTCOMES FOR CHILDREN.CHILDREN HAVE HEALTHY CHOICES, STAY SAFE, ENJOY & ACHIEVE, MAKE A POSITIVE CONTRIBUTION, & ACHIEVE ECONOMIC WELL BEING.ADHHERE TO THE PLAY WORK PRINCIPLES.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Other Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** ST MATTHEWS ESTATE, LEICESTERSHIRE.
- Leicestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£129,774	£115,674	-	-
2024-03-31	£98,009	£104,691	-	-
2023-03-31	£120,813	£100,871	-	-
2022-03-31	£115,934	£97,857	-	-
2021-03-31	£117,544	£90,842	-	-

Trustees

Name	Role	Appointed
Delia Dixon		2018-01-23
MS SHARON DYER		
Millicent Tetteh		2018-10-24

ST MATTHEWS CHILDRENS ACTION GROUP

England & Wales - Charity number 1104170

Accounts

**ST MATTHEWS
CHILDREN'S ACTION
GROUP
THE WHAT CABIN**



ANNUAL REPORT
ANNUAL REPORT
2024/2025
2024/2025

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ACKNOWLEDGEMENTS

St Mathew's Children's Action Group's management committee wish to acknowledge the financial support of Leicester City Council, Ward Councillors, our MP and his team, Samworth Brothers, St Matthews Big Local & Goldhill Learning Foundation for supporting Play work at the What Cabin

We would like to thank Mowmacre & Goldhill Adventure Playgrounds for their continued support

St. Mathew's Children's Action Group is committed to equal opportunities and continues to strive for equality in play, and children's rights, Every Child Matters Agenda & The Playwork Principles

MANAGEMENT COMMITTEE MEMBERS

Chair	Delia Dixon	Community
Treasurer	Sharon Dyer	Parent
Director	Supna Thada	Parent
Director	Millicent Tetteh	Parent
Secretary	Kuljit Singh Walia	Manager
Interested Parties	Jean Williams	Tenants Association
	Anil Tailor	Celerica LLP

STAFF PROFILE

Project Manager	Kuljit Singh Walia
Play Leader	Yogeindra Chauhan
Play Leader	Janet Johnson
Play Leader	Hafsa Chibbu
Play Leader	Kamran Hasmani
Play Worker	Sue Massey
Play Worker	Jake Clements
Play Worker	Sheunesa Kanonda
Play Worker	Isaiah Joseph

CHAIRS REPORT

The year 2024 to 2025 has been a challenging year as the chairperson, as we did not get to meet as often as we should, partly due to work schedules.

However, with the help of the Project Manager all concerns were addressed promptly. There was consistent communication with the others and me. The greatest challenge I feel is the need to get more parents on board in the Management Committee.

There have been no concerns regarding staffing or attendances. Although over the past several years we have faced challenges of uncertainty over our funding and this year we feel more supported through partnership work with our partner adventure Playgrounds Mowmacre and Goldhill and the city council's commitment to support vulnerable families through the holiday hunger program to give blanket cover for lunches during the holidays.

We will require committed management committee and staff members to continue the work and partnerships within St Matthews and with the City Council to ensure we are sustainable into the future.

Again, I am calling for members of our community to take on the initiative to participate in volunteering as committee members for the What Cabin.

I wish to extend my sincere gratitude to Kuljit and the Playwork team at the What Cabin and the current Management Committee for Their dedication and commitment to the successful running of the cabin and funding efforts especially the new partnership with Goldhill Learning Foundation

Delia Dixon
Chair

FINANCIAL REPORT

It's the end of another year for the St Matthews Children's Action Group management committee and I have enjoyed my time and the support given to me from the staff, project manager and other committee members.

Being treasurer of the project enables me to keep close regular ties with the What Cabin and the manager.

My role involves me ensuring that funding is spent on specified and agreed items and inventories as well as records are kept for scrutiny by the local authority and are independently examined by Celerica LLP.

Our independently examined accounts for this year show a surplus of £14,100 for the financial year. We saw an uptake of over 49 new registrations over the year. We are hiring the facility to Leicester Learning who use the Cabin in the evenings to run tutoring sessions to children.

We have partnered with Goldhill adventure Playground and Mowmacre Playground and Goldhill is now a Goldhill Learning Foundation, and we use of the facilities as an Alternative Provision provider as Goldhill has successfully done this for many years. Eventually The What Cabin will be sustainable through this partnership.

The garage is still rented, and we are looking at other funder streams to boost our reserves and look at the potential land to be incorporated into our lease agreement for future play development.

We would like to thank our auditor Anil Tailor from Celerica LLP for his dedication and assistance.

I would like to wish you all the very best and carry on the good work for the children, parents and carers who use the service provided on a regular basis.

Thanks once again.

Sharon Dyer
Treasurer

PROJECT MANAGER'S REPORT

The What Cabin and the children with their families have seen the benefit of the project for themselves that allows children to freely play safely with their own ideas and interests in their own way for their own reasons. We deliver a well-balanced structured and free play program of activities with the staff team and work strategically to develop ideas with the children's own ideas for their benefit.

We implement the playwork principles where children are free to choose, and play is natural in a safe environment where children determine and control their own play.

The Holiday Activities & Food program over the year with referrals sent to the City Council through our Ward councillors and a food program since April 2020 to the summer of 2024 where food was collected. This helped cover the holiday hunger crisis affecting many of the city children who would normally receive a free school meal

We have learned this year that the council shall no longer be funding the playgrounds, and we have therefore been working on our business plan and strategy to find a way forward with several meetings with the council and councillors. We forged a strong partnership with Goldhill and Mowmacre over the years and have started an alternative provision based at our playgrounds for 4 days a week currently that Dee & Josh had started many years ago and has now expanded and we are looking forward to benefiting from this strategy.

We have welcomed new and old communities from different backgrounds, and our staff have accordingly made them feel welcome as our children develop through art workshops from local agencies and celebrate diversity during festivals and learn through a different play.

Our partnership work will enhance our delivery to the wider community through networking especially with Taylor School where most of our children attend.

Our new partnership towards our sustainability plan with Goldhill Learning Foundation to help us set up alternative provision will help us to become sustainable.

I would also like to thank the Staff Team, Management Board, and members of the Area Forum for their continued support and dedication in aiding the What Cabin.

Kuljit Singh Walia
Company Secretary

PLAY REPORT

St Matthews Children Action Group at the What Cabin provides safe play activities from the ages of 5 years to 12 years. Our provision also extends to play training, encouraging volunteer and parents/carers to participate in our project.

The Community benefits from this commitment by the management committee offering training, volunteering and parental participation.

Children must feel safe, comfortable, equal, confident and valued when attending sessions. The Group continues to strive for quality services to its users.

From April 2024 to March 2025 the following events have taken place.

April

The Easter playscheme for 8 days, closing on Good Friday and Easter Monday 1.00pm to 4.00pm.

May to June

The mid-term play scheme ran for 4 days and operated Monday to Friday 1.00pm to 4.00pm.

July/ August

The summer playscheme ran for 4 weeks, Monday to Thursday 1.00pm to 4.00pm. and 1.00pm to 5.00pm on Fridays

October

A 5-day playscheme operated from Monday to Friday 1.00pm to 4.00pm.

February

The half-term 5-day playscheme operated from Monday to Friday 1.00pm to 4.00pm.

Staff Training online

Safeguarding Level – 4 staff

Safeguarding awareness – 1 staff

Food & Hygiene level 3- 5 staff

Emergency First Aid – 2 staff

Networking Partners

Samworth Brothers

St Matthews Big Local

St Matthews TA

Taylor Primary

St Matthews CYPC

Mowmacre Playground

Goldhill Adventure Playground

St Matthews Neighbourhood Centre

Registered Charity No:1104170
Registered Company No: 4868987
(England and Wales)

ST MATTHEWS CHILDREN'S ACTION GROUP
(Limited by Guarantee)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED
31 MARCH 2025**

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**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**Charity Reference and Administrative Details
for the year ended
31 MARCH 2025**

Charity Registration Number: 1104170

Company Registration Number: 04868987

Trustees: Ms D L Dixon Chair
Ms B S Dyer
Ms M Tetteh

Secretary: Mr Kuljit Singh Walia

Management Team Mr Kuljit Singh Walia
Project Manager

Registered Office: The What Cabin
Willow Street
Leicester
LE1 2HP

Independent Examiners: Celerica Ltd
Certified Accountants
First Floor, The Old Chapel
9 Kempson Road
Leicester
LE2 8AN

Bankers: HSBC Bank plc
31 Granby Street
Leicester
LE1 6EP

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report and financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity 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 Published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Trustees of the Charity

The directors of the charitable company are also its trustees for the purpose of charitable law. The trustees who have served during the year and since the year end are as follows:

Ms B S Dyer
Ms M Tetteh

Ms D L Dixon

Objectives and Activities

The company's objectives and principal activities are to:

1. Provide out of school play activities for children aged five to eleven years.
2. To provide quality free holiday playschemes.
3. To promote good play practice through support and liaison.
4. To enable children to be healthy, to stay safe, to enjoy and achieve, to make a positive contribution and to be economically sound under the Children's Act 2004.

The main objectives and activities for the year continued to focus upon the promotion of staying healthy & staying safe. The strategies employed to assist the charity to meet these objectives included the following:

- Ø Providing a range of activities around road safety, hygiene, stranger danger, and to improve children's health. This work was carried out over the year.
- Ø To provide collection services from the school to allow parents back to work and fulltime education, empowering the service user to take advantage of this economic opportunity to provide a better living standard for their children.
- Ø Working in partnership with other agencies to secure the widest range of funding available to match the needs of the service users.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2025 (CONTINUED)**

Objectives and Activities (Continued)

The main areas of charitable activity are the provision of supported play, economic prosperity for the community, life skills, staying healthy, being safe and educating children under the statutory school age.

Public Benefit Statement

The trustees have considered the general guidance on public benefit issued by the Charities Commission and has taken due regard of that guidance. The trustees consider they are satisfied that the charity's activities do provide a wide public benefit.

Strategic Report

Achievements and Performance

Funding for the project is through Leicester City Council, and is sufficient to employ 5 members of staff. During the year we have achieved 8366 service users that come through our doors, with 333 children registered from the local area and a lot less due to the pandemic.

Financial Review (including reserves policy)

With limited resources and difficulties obtaining additional funding, it has continued to be difficult to plan or develop additional services. The charity with sound financial management and the support of the staff team and Management Committee members have no deficit.

The principle funding sources for the charity are currently by way of grant funding through Leicester City Council to enable the charity to provide play support.

As a result of constraints, the charity will need to look for additional sources of funding to provide increased services in future years.

During the year, the charity made a surplus of £14,100.

The total reserves at the end of the financial year were £90,866 All of these were of an unrestricted nature.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years subject to the continuance of satisfactory funding arrangements. Plans are also being developed to provide a alternative school provision with Goldhill Learning Foundation, and then open as a school for upto 6 children a year as a SEN school with GLF. This will also allow for more stability in the community and ensure job security for employees.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2025 (CONTINUED)**

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 18th August 2003 and registered as a charity on 7th June 2004. The company was established under a Memorandum of Articles which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees have conducted a review of the major risks which the charity is exposed to. Appropriate systems and procedures have been established to mitigate the risks that the charity faces.

Internal control risks are minimised by the implementation of a financial policy and procedure for authorisation of all transactions within the project.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, Trustees, service users, contractors and visitors to the project.

We are now routinely monitored by the City Councils play development officer for all quality delivery and operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The project currently has 4 trustees who meet every 3 months and are responsible for the strategic direction and policy of the charity. The trustees come from a variety of professional backgrounds relevant to the work of the charity.

The manager is also responsible for ensuring that the charity delivers the services specified, that key performance indicators are met and the day to day operational management of the project. The manager has responsibility for the individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Related Parties

In so far as it is complimentary to the charity's objectives, the charity is guided by both local and national policy. At a national level the project is steered by the Children's Act 2004, its regulator Ofsted and the Playwork Principles.

At a local level the project will work within Leicester City's Play Policy.

The project is represented at forums specifically aimed at young people, for example: St Matthews Big Local. The representation within these forums has proved invaluable to the charity in establishing improved links with the community and identifying policy development and prospective funding opportunities to improve the services to all service users.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2025 (CONTINUED)**

Statement of Trustees' Responsibilities

The Trustees, who are also directors of the charity are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for the year.

In preparing those financial statements, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 Statement of Recommended Practice: Accounting and Reporting by Charities 2015(FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 28/10/25 and signed on its behalf by:



Mrs Delia Dixon

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF ST MATTHEWS CHILDRENS ACTION GROUP
FOR THE YEAR ENDED 31 MARCH 2025**

We report on the accounts of St Matthews Children's Action Group for the year ended 31st March 2025 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- * examine the accounts under section 145 of the 2011 Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our 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 disclosure 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 our examination, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements
- * to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - * to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CELERICA LTD
CHARTERED CERTIFIED ACCOUNTANTS
FIRST FLOOR
THE OLD CHAPEL
9 KEMPSON ROAD
LEICESTER
LE2 8AN



Dated : 30/10/25

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations and legacies	2	5,070	-	5,070	526
Charitable activities	3	8,865	114,492	123,357	96,095
Investments	4	1,347	-	1,347	1,388
Total income and endowments		15,282	114,492	129,774	98,009
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	1,182	114,492	115,674	104,691
Other		-	-	-	-
Total expenditure		1,182	114,492	115,674	104,691
Net income		14,100	-	14,100	(6,682)
Transfers between funds		-	-	-	-
Net movement in funds		14,100	-	14,100	(6,682)
Reconciliation of funds:					
Total funds brought forward		76,766	-	76,766	83,448
Total funds carried forward		90,866	-	90,866	76,766

All income and expenditure derive from continuing activities.

The statement of financial activities include all gains and losses recognised during the year.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Registered company number 4868987

BALANCE SHEET AS AT 31 MARCH 2025

		2025		2024	
	Note	£	£	£	£
FIXED ASSETS			-		-
CURRENT ASSETS					
Debtors	12	249		249	
Cash at bank		135,147		77,807	
Cash in hand		70		70	
		135,466		78,126	
CREDITORS: amounts falling due within one year					
Other creditors	13	44,600		1,360	
NET CURRENT ASSETS			90,866		76,766
NET ASSETS			90,866		76,766
FUNDS					
Unrestricted	14		90,866		76,766
Restricted	14		-		-
	15		90,866		76,766

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act for the year ended 31 March 2025.

The members have not required the charitable company to obtain an audit of the financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2016.

The trustees acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been approved in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 28/10/25

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Mrs Delia Dixon

The notes on pages 9 to 15 form part of these accounts

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025

1 Accounting Policies

1. Summary of significant accounting policies

a General information and basis of preparation

St Matthews Children's Action Group is a registered charity in England and Wales and also a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity. The address of the charity's head office is given on page 1 of these financial statements. The nature of the charity's operations and principal activities detailed on page 2-3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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) 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016, the Financial issued on Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Updated Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value where considered necessary. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

b Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

c Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance of conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount of time is included in the financial statements for volunteer time in line with SORP FRS (102). Further detail is given in the Trustees Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected cost of the sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and "Income from other trading activities". Upon sale, the value of stock is charged against "Income from trading activities" and the proceeds are recognised as "Income from other trading activities". Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until sold. This income is recognised within "Income from other trading activities".

Fixed assets gifts in kind are recognised when receivable are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as interest. Interest income is recognised using the effective interest method. Any dividend and rent income is recognised as the charity's right to receive payment is established.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

d Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Cost of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the above categories.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

e Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

f Tangible fixed assets

As requested by the funders, no depreciation is provided on tangible fixed assets. Assets are written off at the time of purchase. This is not in accordance with requirements of Financial Reporting Standard Number 105 which requires assets to be written off over their estimated useful lives. The trustees consider that these assets will have a small residual value at the end of each financial year.

g Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

h Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, It is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

i Leases

Rentals payable or receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

j Taxation

No provision has been made for taxation as the charity's charitable status renders it exempt from UK direct taxation.

k 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.

2 Income from donations and legacies

	2025	2024
	£	£
Donations	5,070	526
Gift Aid	-	-
	5,070	526

All income from donations and legacies £5,070 was attributable to unrestricted funds.
(2024: £526 all attributable to unrestricted funds)

3 Income from charitable activities

	2025	2024
	£	£
Procurement arrangements:		
Leicester City Council	84,186	84,186
Other grants re activities & summer play scheme	30,306	11,204
Other charitable activities:		
Trips, activities, tuck shop & parental fees	5,423	45
Minibus & cabin hire	3,442	660
	123,357	96,095

Income from charitable activities was £123,357 (2024: £96,095).
£114,492 was attributable to restricted funds for 2025 (2024: £95,390).

4 Investment Income

	2025	2024
	£	£
Bank interest received	1,347	1,388

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025 (Continued)

5 Analysis of expenditure on charitable activities

	<u>Direct</u> <u>Wages</u>	<u>Other</u> <u>Direct</u>	<u>Support</u> <u>Costs</u>	<u>Total</u>
Provide out of school play activities for 5 - 12 year olds	41,518	13,049	61,107	115,674

£115,674 (2024: £104,691) of the above costs were related to restricted funds.
£1,182 (2024: £0) of these costs were related to unrestricted funds.

6 Allocation of support costs

<u>Out of school play 5 -12</u>	2025	2024
	£	£
Governance	1,472	1,380
Wages and salaries	34,158	34,158
Repairs & maintenance	20,891	9,397
Heat & light	2,939	1,047
Insurance	1,647	797
	61,107	46,779

7 Governance costs

<u>Out of school play 5 -12</u>	2025	2024
	£	£
Independent examination fees	1,472	1,380

8 Net Income / (expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Depreciation	-	-
Loss on disposal of assets	-	-
Independent Examiners Fees	1,472	1,380

9 Independent Examiners remuneration

The independent examiner's fees amounts to £1,472 (2024: £1,380). There were no other services.

10 Trustees and key management personnel remuneration and expenses

The trustees received no remuneration during the year. (2024: Nil)
The trustees did not have any expenses reimbursed during the year. (2024: Nil)

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025 (Continued)

11 Staff costs and employee benefits

	2025 £ Number	2025 £ Full Time	2024 £ Number	2024 £ Full Time
Charitable activities	5	1	5	1
	<u>5</u>	<u>1</u>	<u>5</u>	<u>1</u>

The total staff costs and employee benefits were as follows:

	2025 £	2024 £
Wages, salaries and pensions	75,676	80,117
Social security costs	-	-
	<u>75,676</u>	<u>80,117</u>

12 Debtors

	2025 £	2024 £
Prepayments	249	249
Other debtors	-	-
	<u>249</u>	<u>249</u>

13 Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals	160	160
Other creditors	1,200	1,200
Deferred income - LCC advance payment	43,240	-
	<u>44,600</u>	<u>1,360</u>

14 Funds

	<u>Balance</u> 01.04.24	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance at</u> 31.03.25
Unrestricted Funds					
General	76,766	15,282	(1,182)	-	90,866
Restricted Funds					
Main account	-	114,492	(114,492)	-	-
	<u>76,766</u>	<u>129,774</u>	<u>(115,674)</u>	<u>-</u>	<u>90,866</u>

15 Analysis of net assets between funds

	2025 £	2024 £
Unrestricted Funds		
General	90,866	83,448
Restricted		
Main account	-	-
	<u>90,866</u>	<u>83,448</u>

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025 (Continued)

16 Related Party Transactions

There were no related party transactions during the year. (2024: None)

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**CONSOLIDATED
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2025**

	2025		2024	
	£	£	£	£
Income:				
Leicester City Council, Other Grants & Play Schemes		114,492		95,390
Trips, activities, tuck shop & other income		5,423		45
Donations		5,070		526
Minibus & cabin hire		3,442		660
Bank interest received		1,347		1,388
		129,774		98,009
Expenditure:				
Salaries, pension & employers national insurance	75,676		80,117	
Training	2,157		49	
Staff travelling	-		6	
Trips, activities, events & materials	4,851		7,748	
Repairs & maintenance	20,891		9,397	
Telephone, printing, stationery & advertising	1,819		2,250	
Heat & light	2,939		1,047	
Insurance	1,647		797	
Water charges	-		519	
Bank charges	-		62	
Independent Examiners Report	1,472		1,380	
Equipment	-		545	
Miscellaneous	4,212		774	
Minibus expenses	10		-	
		115,674		104,691
Net Income for the Year		14,100		(6,682)
Fund Balance Brought Forward		76,766		83,448
Fund Balance Carried Forward		90,866		76,766

This page does not form part of the statutory financial statements

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**MAIN ACCOUNT
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2025**

	2025		2024	
	£	£	£	£
Income:				
Leicester City Council		84,186		84,186
Other Grants re Activities & Play Schemes		30,306		11,204
		<u>114,492</u>		<u>95,390</u>
Expenditure:				
Salaries, pension & employers national insurance	75,676		80,117	
Training	2,157		49	
Staff travelling	-		6	
Trips, activities, events & materials	4,851		7,748	
Repairs & maintenance	20,891		9,397	
Telephone, printing, stationery & advertising	1,819		2,250	
Heat & light	2,939		1,047	
Insurance	1,647		797	
Water charges	-		519	
Bank charges	-		62	
Audit & bookkeeping	1,472		1,380	
Equipment	-		545	
Miscellaneous	3,030		774	
Minibus expenses	10		-	
		<u>114,492</u>		<u>104,690</u>
Net (Deficit) for the Year		-		(9,300)
Balance Brought Forward		-		-
Transfer from General Reserves		-		9,300
Fund Balance Carried Forward		<u>-</u>		<u>-</u>

This page does not form part of the statutory financial statements

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**GENERAL FUND
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2025**

	2025		2024	
	£	£	£	£
Income:				
Trips, activities, tuck shop & parental fees		5,423		45
Donations & gift aid		5,070		526
Minibus & cabin hire		3,442		660
Bank interest received		1,347		1,388
		15,282		2,619
Expenditure:				
Miscellaneous	1,182		-	
		1,182		-
Net Income for the Year		14,100		2,619
Fund Balance Brought Forward		76,766		83,448
Transfer to Main Account		-		(9,300)
Fund Balance Carried Forward		90,866		76,766

This page does not form part of the statutory financial statements

Registered Charity No:1104170
Registered Company No: 4868987
(England and Wales)

ST MATTHEWS CHILDREN'S ACTION GROUP
(Limited by Guarantee)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**INDEX TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025**

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**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**Charity Reference and Administrative Details
for the year ended
31 MARCH 2025**

Charity Registration Number: 1104170

Company Registration Number: 04868987

Trustees: Ms D L Dixon Chair
Ms B S Dyer
Ms M Tetteh

Secretary: Mr Kuljit Singh Walia

Management Team Mr Kuljit Singh Walia
Project Manager

Registered Office: The What Cabin
Willow Street
Leicester
LE1 2HP

Independent Examiners: Celerica Ltd
Certified Accountants
First Floor, The Old Chapel
9 Kempson Road
Leicester
LE2 8AN

Bankers: HSBC Bank plc
31 Granby Street
Leicester
LE1 6EP

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report and financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity 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 Published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Trustees of the Charity

The directors of the charitable company are also its trustees for the purpose of charitable law. The trustees who have served during the year and since the year end are as follows:

Ms B S Dyer
Ms M Tetteh

Ms D L Dixon

Objectives and Activities

The company's objectives and principal activities are to:

1. Provide out of school play activities for children aged five to eleven years.
2. To provide quality free holiday playschemes.
3. To promote good play practice through support and liaison.
4. To enable children to be healthy, to stay safe, to enjoy and achieve, to make a positive contribution and to be economically sound under the Children's Act 2004.

The main objectives and activities for the year continued to focus upon the promotion of staying healthy & staying safe. The strategies employed to assist the charity to meet these objectives included the following:

- Ø Providing a range of activities around road safety, hygiene, stranger danger, and to improve children's health. This work was carried out over the year.
- Ø To provide collection services from the school to allow parents back to work and fulltime education, empowering the service user to take advantage of this economic opportunity to provide a better living standard for their children.
- Ø Working in partnership with other agencies to secure the widest range of funding available to match the needs of the service users.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2025 (CONTINUED)**

Objectives and Activities (Continued)

The main areas of charitable activity are the provision of supported play, economic prosperity for the community, life skills, staying healthy, being safe and educating children under the statutory school age.

Public Benefit Statement

The trustees have considered the general guidance on public benefit issued by the Charities Commission and has taken due regard of that guidance. The trustees consider they are satisfied that the charity's activities do provide a wide public benefit.

Strategic Report

Achievements and Performance

Funding for the project is through Leicester City Council, and is sufficient to employ 5 members of staff. During the year we have achieved 8366 service users that come through our doors, with 333 children registered from the local area and a lot less due to the pandemic.

Financial Review (including reserves policy)

With limited resources and difficulties obtaining additional funding, it has continued to be difficult to plan or develop additional services. The charity with sound financial management and the support of the staff team and Management Committee members have no deficit.

The principle funding sources for the charity are currently by way of grant funding through Leicester City Council to enable the charity to provide play support.

As a result of constraints, the charity will need to look for additional sources of funding to provide increased services in future years.

During the year, the charity made a surplus of £14,100.

The total reserves at the end of the financial year were £90,866 All of these were of an unrestricted nature.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years subject to the continuance of satisfactory funding arrangements. Plans are also being developed to provide a alternative school provision with Goldhill Learning Foundation, and then open as a school for upto 6 children a year as a SEN school with GLF. This will also allow for more stability in the community and ensure job security for employees.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2025 (CONTINUED)**

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 18th August 2003 and registered as a charity on 7th June 2004. The company was established under a Memorandum of Articles which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees have conducted a review of the major risks which the charity is exposed to. Appropriate systems and procedures have been established to mitigate the risks that the charity faces.

Internal control risks are minimised by the implementation of a financial policy and procedure for authorisation of all transactions within the project.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, Trustees, service users, contractors and visitors to the project.

We are now routinely monitored by the City Councils play development officer for all quality delivery and operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The project currently has 4 trustees who meet every 3 months and are responsible for the strategic direction and policy of the charity. The trustees come from a variety of professional backgrounds relevant to the work of the charity.

The manager is also responsible for ensuring that the charity delivers the services specified, that key performance indicators are met and the day to day operational management of the project. The manager has responsibility for the individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Related Parties

In so far as it is complimentary to the charity's objectives, the charity is guided by both local and national policy. At a national level the project is steered by the Children's Act 2004, its regulator Ofsted and the Playwork Principles.

At a local level the project will work within Leicester City's Play Policy.

The project is represented at forums specifically aimed at young people, for example: St Matthews Big Local. The representation within these forums has proved invaluable to the charity in establishing improved links with the community and identifying policy development and prospective funding opportunities to improve the services to all service users.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2025 (CONTINUED)**

Statement of Trustees' Responsibilities

The Trustees, who are also directors of the charity are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for the year.

In preparing those financial statements, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 Statement of Recommended Practice: Accounting and Reporting by Charities 2015(FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 28/10/25 and signed on its behalf by:



Mrs Delia Dixon

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF ST MATTHEWS CHILDRENS ACTION GROUP
FOR THE YEAR ENDED 31 MARCH 2025**

We report on the accounts of St Matthews Children's Action Group for the year ended 31st March 2025 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- * examine the accounts under section 145 of the 2011 Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our 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 disclosure 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 our examination, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements
- * to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - * to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CELERICA LTD
CHARTERED CERTIFIED ACCOUNTANTS
FIRST FLOOR
THE OLD CHAPEL
9 KEMPSON ROAD
LEICESTER
LE2 8AN



Dated : 30/10/25

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations and legacies	2	5,070	-	5,070	526
Charitable activities	3	8,865	114,492	123,357	96,095
Investments	4	1,347	-	1,347	1,388
Total income and endowments		15,282	114,492	129,774	98,009
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	1,182	114,492	115,674	104,691
Other		-	-	-	-
Total expenditure		1,182	114,492	115,674	104,691
Net income		14,100	-	14,100	(6,682)
Transfers between funds		-	-	-	-
Net movement in funds		14,100	-	14,100	(6,682)
Reconciliation of funds:					
Total funds brought forward		76,766	-	76,766	83,448
Total funds carried forward		90,866	-	90,866	76,766

All income and expenditure derive from continuing activities.

The statement of financial activities include all gains and losses recognised during the year.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Registered company number 4868987

BALANCE SHEET AS AT 31 MARCH 2025

		2025		2024	
	Note	£	£	£	£
FIXED ASSETS			-		-
CURRENT ASSETS					
Debtors	12	249		249	
Cash at bank		135,147		77,807	
Cash in hand		70		70	
		135,466		78,126	
CREDITORS: amounts falling due within one year					
Other creditors	13	44,600		1,360	
NET CURRENT ASSETS			90,866		76,766
NET ASSETS			90,866		76,766
FUNDS					
Unrestricted	14		90,866		76,766
Restricted	14		-		-
	15		90,866		76,766

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act for the year ended 31 March 2025.

The members have not required the charitable company to obtain an audit of the financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2016.

The trustees acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been approved in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 28/10/25

.....


Mrs Delia Dixon

The notes on pages 9 to 15 form part of these accounts

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025

1 Accounting Policies

1. Summary of significant accounting policies

a General information and basis of preparation

St Matthews Children's Action Group is a registered charity in England and Wales and also a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity. The address of the charity's head office is given on page 1 of these financial statements. The nature of the charity's operations and principal activities detailed on page 2-3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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) 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016, the Financial issued on Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Updated Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value where considered necessary. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

b Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

c Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance of conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount of time is included in the financial statements for volunteer time in line with SORP FRS (102). Further detail is given in the Trustees Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected cost of the sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and "Income from other trading activities". Upon sale, the value of stock is charged against "Income from trading activities" and the proceeds are recognised as "Income from other trading activities". Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until sold. This income is recognised within "Income from other trading activities".

Fixed assets gifts in kind are recognised when receivable are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as interest. Interest income is recognised using the effective interest method. Any dividend and rent income is recognised as the charity's right to receive payment is established.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

d Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Cost of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the above categories.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

e Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

f Tangible fixed assets

As requested by the funders, no depreciation is provided on tangible fixed assets. Assets are written off at the time of purchase. This is not in accordance with requirements of Financial Reporting Standard Number 105 which requires assets to be written off over their estimated useful lives. The trustees consider that these assets will have a small residual value at the end of each financial year.

g Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

h Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, It is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

i Leases

Rentals payable or receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

j Taxation

No provision has been made for taxation as the charity's charitable status renders it exempt from UK direct taxation.

k 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.

2 Income from donations and legacies

	2025	2024
	£	£
Donations	5,070	526
Gift Aid	-	-
	5,070	526

All income from donations and legacies £5,070 was attributable to unrestricted funds.
(2024: £526 all attributable to unrestricted funds)

3 Income from charitable activities

	2025	2024
	£	£
Procurement arrangements:		
Leicester City Council	84,186	84,186
Other grants re activities & summer play scheme	30,306	11,204
Other charitable activities:		
Trips, activities, tuck shop & parental fees	5,423	45
Minibus & cabin hire	3,442	660
	123,357	96,095

Income from charitable activities was £123,357 (2024: £96,095).
£114,492 was attributable to restricted funds for 2025 (2024: £95,390).

4 Investment Income

	2025	2024
	£	£
Bank interest received	1,347	1,388

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025 (Continued)

5 Analysis of expenditure on charitable activities

	<u>Direct</u> <u>Wages</u>	<u>Other</u> <u>Direct</u>	<u>Support</u> <u>Costs</u>	<u>Total</u>
Provide out of school play activities for 5 - 12 year olds	41,518	13,049	61,107	115,674

£115,674 (2024: £104,691) of the above costs were related to restricted funds.
£1,182 (2024: £0) of these costs were related to unrestricted funds.

6 Allocation of support costs

<u>Out of school play 5 -12</u>	2025	2024
	£	£
Governance	1,472	1,380
Wages and salaries	34,158	34,158
Repairs & maintenance	20,891	9,397
Heat & light	2,939	1,047
Insurance	1,647	797
	61,107	46,779

7 Governance costs

<u>Out of school play 5 -12</u>	2025	2024
	£	£
Independent examination fees	1,472	1,380

8 Net Income / (expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Depreciation	-	-
Loss on disposal of assets	-	-
Independent Examiners Fees	1,472	1,380

9 Independent Examiners remuneration

The independent examiner's fees amounts to £1,472 (2024: £1,380). There were no other services.

10 Trustees and key management personnel remuneration and expenses

The trustees received no remuneration during the year. (2024: Nil)
The trustees did not have any expenses reimbursed during the year. (2024: Nil)

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025 (Continued)

11 Staff costs and employee benefits

	2025 £ Number	2025 £ Full Time	2024 £ Number	2024 £ Full Time
Charitable activities	5	1	5	1
	<u>5</u>	<u>1</u>	<u>5</u>	<u>1</u>

The total staff costs and employee benefits were as follows:

	2025 £	2024 £
Wages, salaries and pensions	75,676	80,117
Social security costs	-	-
	<u>75,676</u>	<u>80,117</u>

12 Debtors

	2025 £	2024 £
Prepayments	249	249
Other debtors	-	-
	<u>249</u>	<u>249</u>

13 Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals	160	160
Other creditors	1,200	1,200
Deferred income - LCC advance payment	43,240	-
	<u>44,600</u>	<u>1,360</u>

14 Funds

	<u>Balance</u> 01.04.24	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance at</u> 31.03.25
Unrestricted Funds					
General	76,766	15,282	(1,182)	-	90,866
Restricted Funds					
Main account	-	114,492	(114,492)	-	-
	<u>76,766</u>	<u>129,774</u>	<u>(115,674)</u>	<u>-</u>	<u>90,866</u>

15 Analysis of net assets between funds

	2025 £	2024 £
Unrestricted Funds		
General	90,866	83,448
Restricted		
Main account	-	-
	<u>90,866</u>	<u>83,448</u>

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2025 (Continued)

16 Related Party Transactions

There were no related party transactions during the year. (2024: None)

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**CONSOLIDATED
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2025**

	2025		2024	
	£	£	£	£
Income:				
Leicester City Council, Other Grants & Play Schemes		114,492		95,390
Trips, activities, tuck shop & other income		5,423		45
Donations		5,070		526
Minibus & cabin hire		3,442		660
Bank interest received		1,347		1,388
		129,774		98,009
Expenditure:				
Salaries, pension & employers national insurance	75,676		80,117	
Training	2,157		49	
Staff travelling	-		6	
Trips, activities, events & materials	4,851		7,748	
Repairs & maintenance	20,891		9,397	
Telephone, printing, stationery & advertising	1,819		2,250	
Heat & light	2,939		1,047	
Insurance	1,647		797	
Water charges	-		519	
Bank charges	-		62	
Independent Examiners Report	1,472		1,380	
Equipment	-		545	
Miscellaneous	4,212		774	
Minibus expenses	10		-	
		115,674		104,691
Net Income for the Year		14,100		(6,682)
Fund Balance Brought Forward		76,766		83,448
Fund Balance Carried Forward		90,866		76,766

This page does not form part of the statutory financial statements

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**MAIN ACCOUNT
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2025**

	2025		2024	
	£	£	£	£
Income:				
Leicester City Council		84,186		84,186
Other Grants re Activities & Play Schemes		30,306		11,204
		114,492		95,390
Expenditure:				
Salaries, pension & employers national insurance	75,676		80,117	
Training	2,157		49	
Staff travelling	-		6	
Trips, activities, events & materials	4,851		7,748	
Repairs & maintenance	20,891		9,397	
Telephone, printing, stationery & advertising	1,819		2,250	
Heat & light	2,939		1,047	
Insurance	1,647		797	
Water charges	-		519	
Bank charges	-		62	
Audit & bookkeeping	1,472		1,380	
Equipment	-		545	
Miscellaneous	3,030		774	
Minibus expenses	10		-	
		114,492		104,690
Net (Deficit) for the Year		-		(9,300)
Balance Brought Forward		-		-
Transfer from General Reserves		-		9,300
Fund Balance Carried Forward		-		-

This page does not form part of the statutory financial statements

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**GENERAL FUND
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2025**

	2025		2024	
	£	£	£	£
Income:				
Trips, activities, tuck shop & parental fees		5,423		45
Donations & gift aid		5,070		526
Minibus & cabin hire		3,442		660
Bank interest received		1,347		1,388
		15,282		2,619
Expenditure:				
Miscellaneous	1,182		-	
		1,182		-
Net Income for the Year		14,100		2,619
Fund Balance Brought Forward		76,766		83,448
Transfer to Main Account		-		(9,300)
Fund Balance Carried Forward		90,866		76,766

This page does not form part of the statutory financial statements

ST MATTHEWS CHILDRENS ACTION GROUP

England & Wales - Charity number 1104170

Accounts

Registered Charity No:1104170
Registered Company No: 4868987
(England and Wales)

ST MATTHEWS CHILDREN'S ACTION GROUP
(Limited by Guarantee)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**INDEX TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024**

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**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**Charity Reference and Administrative Details
for the year ended
31 MARCH 2024**

Charity Registration Number:	1104170
Company Registration Number:	04868987
Trustees:	Ms S Thada Chair Ms B S Dyer Ms D L Dixon Ms M Tetteh
Secretary:	Mr Kuljit Singh Walia
Management Team	Mr Kuljit Singh Walia Project Manager
Registered Office:	The What Cabin Willow Street Leicester LE1 2HP
Independent Examiners:	Celerica Ltd Certified Accountants First Floor, The Old Chapel 9 Kempson Road Leicester LE2 8AN
Bankers:	HSBC Bank plc 31 Granby Street Leicester LE1 6EP

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report and financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity 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 Published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Trustees of the Charity

The directors of the charitable company are also its trustees for the purpose of charitable law. The trustees who have served during the year and since the year end are as follows:

Ms B S Dyer

Ms D L Dixon

Ms S Thada

Ms M Tetteh

Objectives and Activities

The company's objectives and principal activities are to:

1. Provide out of school play activities for children aged five to eleven years.
2. To provide quality free holiday playschemes.
3. To promote good play practice through support and liaison.
4. To enable children to be healthy, to stay safe, to enjoy and achieve, to make a positive contribution and to be economically sound under the Children's Act 2004.

The main objectives and activities for the year continued to focus upon the promotion of staying healthy & staying safe. The strategies employed to assist the charity to meet these objectives included the following:

- Ø Providing a range of activities around road safety, hygiene, stranger danger, and to improve children's health. This work was carried out over the year.
- Ø To provide collection services from the school to allow parents back to work and fulltime education, empowering the service user to take advantage of this economic opportunity to provide a better living standard for their children.
- Ø Working in partnership with other agencies to secure the widest range of funding available to match the needs of the service users.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2024 (CONTINUED)**

Objectives and Activities Continued

The main areas of charitable activity are the provision of supported play, economic prosperity for the community, life skills, staying healthy, being safe and educating children under the statutory school age.

Public Benefit Statement

The trustees have considered the general guidance on public benefit issued by the Charities Commission and has taken due regard of that guidance. The trustees consider they are satisfied that the charity's activities do provide a wide public benefit.

Strategic Report

Achievements and Performance

Funding for the project is through Leicester City Council, and is sufficient to employ 5 members of staff. During the year we have achieved 9162 service users that come through our doors, with 208 children registered from the local area and a lot less due to the pandemic.

Financial Review (including reserves policy)

With limited resources and difficulties obtaining additional funding, it has continued to be difficult to plan or develop additional services. The charity with sound financial management and the support of the staff team and Management Committee members have no deficit.

The principle funding sources for the charity are currently by way of grant funding through Leicester City Council to enable the charity to provide play support. As a result of constraints, the charity will need to look for additional sources of funding to provide increased services in future years.

During the year, the charity made a deficit of £6,682.

The total reserves at the end of the financial year were £76,766 All of these were of an unrestricted nature.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years subject to the continuance of satisfactory funding arrangements. Plans are also being developed to provide alternative provision with Goldhill Learning Foundation, referrals will be made by schools and children will use the site term time. This will also allow for more stability in the community and ensure job security for employees.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2024 (CONTINUED)**

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 18th August 2003 and registered as a charity on 7th June 2004. The company was established under a Memorandum of Articles which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees have conducted a review of the major risks which the charity is exposed to. Appropriate systems and procedures have been established to mitigate the risks that the charity faces.

Internal control risks are minimised by the implementation of a financial policy and procedure for authorisation of all transactions within the project.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, Trustees, service users, contractors and visitors to the project.

We are now routinely monitored by the city councils play development officer for all quality delivery and operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The project currently has 4 trustees who meet every 3 months and are responsible for the strategic direction and policy of the charity. The trustees come from a variety of professional backgrounds relevant to the work of the charity.

The manager is also responsible for ensuring that the charity delivers the services specified, that key performance indicators are met and the day to day operational management of the project. The manager has responsibility for the individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Related Parties

In so far as it is complimentary to the charity's objectives, the charity is guided by both local and national policy. At a national level the project is steered by the Children's Act 2004, its regulator Ofsted and the Playwork Principles.

At a local level the project will work within Leicester City's Play Policy.

The project is represented at forums specifically aimed at young people, for example: St Matthews Area Forum & Big Local. The representation within these forums has proved invaluable to the charity in establishing improved links with the community and identifying policy development and prospective funding opportunities to improve the services to all service users.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2024 (CONTINUED)**

Statement of Trustees' Responsibilities

The Trustees, who are also directors of the charity are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for the year.

In preparing those financial statements, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 Statement of Recommended Practice: Accounting and Reporting by Charities 2015(FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 6 November 2024 and signed on its behalf by:



.....
Mrs Supna Thada

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF ST MATTHEWS CHILDRENS ACTION GROUP
FOR THE YEAR ENDED 31 MARCH 2024**

We report on the accounts of St Matthews Children's Action Group for the year ended 31st March 2024 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- * examine the accounts under section 145 of the 2011 Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our 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 disclosure 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 our examination, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements
 - * to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - * to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CELERICA LTD
CHARTERED CERTIFIED ACCOUNTANTS
FIRST FLOOR
THE OLD CHAPEL
9 KEMPSON ROAD
LEICESTER
LE2 8AN



Dated : 6th November 2024

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	2	526	-	526	548
Charitable activities	3	705	95,390	96,095	119,870
Investments	4	1,388	-	1,388	395
Other Income					
Leic. City Council Covid Rates Rebate		-	-	-	-
Total income and endowments		2,619	95,390	98,009	120,813
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	-	104,691	104,691	100,871
Other		-	-	-	-
Total expenditure		-	104,691	104,691	100,871
Net income		2,619	(9,301)	(6,682)	19,942
Transfers between funds		(9,301)	9,301	-	-
Net movement in funds		(6,682)	-	(6,682)	19,942
Reconciliation of funds:					
Total funds brought forward		83,448	-	83,448	63,506
Total funds carried forward		76,766	-	76,766	83,448

All income and expenditure derive from continuing activities.

The statement of financial activities include all gains and losses recognised during the year.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Registered company number 4868987

BALANCE SHEET AS AT 31 MARCH 2024

		2024		2023	
	Note	£	£	£	£
FIXED ASSETS			-		-
CURRENT ASSETS					
Debtors	12	249		205	
Cash at bank		77,807		107,521	
Cash in hand		70		21	
		78,126		107,747	
CREDITORS: amounts falling due within one year					
Other creditors	13	1,360		24,299	
NET CURRENT ASSETS			76,766		83,448
NET ASSETS			76,766		83,448
FUNDS					
Unrestricted	14		76,766		83,448
Restricted	14		-		-
	15		76,766		83,448

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act for the year ended 31 March 2024.

The members have not required the charitable company to obtain an audit of the financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2016.

The trustees acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been approved in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 6th November 2024.

.....

 Mrs Supna Thada

The notes on pages 9 to 15 form part of these accounts

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2024

1 Accounting Policies

1. Summary of significant accounting policies

a General information and basis of preparation

St Matthews Children's Action Group is a registered charity in England and Wales and also a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity. The address of the charity's head office is given on page 1 of these financial statements. The nature of the charity's operations and principal activities detailed on page 2-3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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) 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016, the Financial issued on Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Updated Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value where considered necessary. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

b Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2024 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

c Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance of conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount of time is included in the financial statements for volunteer time in line with SORP FRS (102). Further detail is given in the Trustees Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected cost of the sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and "Income from other trading activities". Upon sale, the value of stock is charged against "Income from trading activities" and the proceeds are recognised as "Income from other trading activities". Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until sold. This income is recognised within "Income from other trading activities".

Fixed assets gifts in kind are recognised when receivable are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as interest. Interest income is recognised using the effective interest method. Any dividend and rent income is recognised as the charity's right to receive payment is established.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2024 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

d Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Cost of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the above categories.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

e Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

f Tangible fixed assets

As requested by the funders, no depreciation is provided on tangible fixed assets. Assets are written off at the time of purchase. This is not in accordance with requirements of Financial Reporting Standard Number 105 which requires assets to be written off over their estimated useful lives. The trustees consider that these assets will have a small residual value at the end of each financial year.

g Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

h Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

i Leases

Rentals payable or receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2024 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

j Taxation

No provision has been made for taxation as the charity's charitable status renders it exempt from UK direct taxation.

k 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.

2 Income from donations and legacies

	2024 £	2023 £
Donations	526	548
Gift Aid	-	-
	526	548

All income from donations and legacies £548 was attributable to unrestricted funds.
(2022: £646 all attributable to unrestricted funds)

3 Income from charitable activities

	2024 £	2023 £
Procurement arrangements:		
Leicester City Council	84,186	84,186
Other grants re activities & summer play scheme	11,204	7,749
Other charitable activities:		
Trips, activities, tuck shop & parental fees	45	19,152
Minibus & cabin hire	660	8,783
	96,095	119,870

Income from charitable activities was £119,870 (2023: £119,870).
£91,935 was attributable to restricted funds for 2023 (2023: £91,935).

4 Investment Income

	2024 £	2023 £
Bank interest received	1,388	395

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2024 (Continued)

5 Analysis of expenditure on charitable activities

	<u>Direct Wages</u>	<u>Other Direct</u>	<u>Support Costs</u>	<u>Total</u>
Provide out of school play activities for 5 - 12 year olds	45,959	11,953	46,779	104,691

£102,441 (2023: £100,871) of the above costs were related to restricted funds.
None (2023: £0) of these costs were related to unrestricted funds.

6 Allocation of support costs

<u>Out of school play 5 -11</u>	2024	2023
	£	£
Governance	1,380	1,380
Wages and salaries	34,158	34,158
Repairs & maintenance	9,397	2,211
Heat & light	1,047	1,903
Insurance	797	846
	46,779	40,498

7 Governance costs

<u>Out of school play 5 -12</u>	2024	2023
	£	£
Independent examination fees	1,380	1,380

8 Net Income / (expenditure) for the year

	2024	2023
	£	£
This is stated after charging:		
Depreciation	-	-
Loss on disposal of assets	-	-
Independent Examiners Fees	1,380	1,380

9 Independent Examiners remuneration

The independent examiner's fees amounts to £1,380 (2023: £1,380). There were no other services.

10 Trustees and key management personnel remuneration and expenses

The trustees received no remuneration during the year. (2023: Nil)
The trustees did not have any expenses reimbursed during the year. (2023: Nil)

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2024 (Continued)

11 Staff costs and employee benefits

	2024 £ Number	2024 £ Full Time	2023 £ Number	2023 £ Full Time
Charitable activities	5	1	5	1
	<u>5</u>	<u>1</u>	<u>5</u>	<u>1</u>

The total staff costs and employee benefits were as follows:

	2024 £	2023 £
Wages, salaries and pensions	80,117	80,295
Social security costs	-	-
	<u>80,117</u>	<u>80,295</u>

12 Debtors

	2024 £	2023 £
Prepayments	249	205
Other debtors	-	-
	<u>249</u>	<u>205</u>

13 Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals	160	160
Other creditors	1,200	1,200
Deferred income - LCC advance payment	-	22,939
	<u>1,360</u>	<u>24,299</u>

14 Funds

	<u>Balance</u> 01.04.23	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance at</u> 31.03.24
Unrestricted Funds					
General	83,448	2,619	-	(9,300)	76,767
Restricted Funds					
Main account	-	95,390	(104,691)	9,300	-
	<u>83,448</u>	<u>98,009</u>	<u>(104,691)</u>	<u>-</u>	<u>76,767</u>

15 Analysis of net assets between funds

	2024 £	2023 £
Unrestricted Funds		
General	76,767	83,448
Restricted		
Main account	-	-
	<u>76,767</u>	<u>83,448</u>

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2024 (Continued)

16 Related Party Transactions

There were no related party transactions during the year. (2023: None)

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**CONSOLIDATED
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2024**

	2024		2023	
	£	£	£	£
Income:				
Leicester City Council, Other Grants & Play Schemes		95,390		91,685
Leicester City Council CT Refund		-		-
Big Local Grants/Tickets		-		250
Trips, activities, tuck shop & other income		45		19,152
Donations		526		548
Minibus & cabin hire		660		8,783
Bank interest received		1,388		395
		98,009		120,813
Expenditure:				
Salaries, pension & employers national insurance	80,117		80,295	
Volunteer expenses	-		-	
Training	49		527	
Staff travelling	6		5	
Trips, activities, events & materials	7,748		8,812	
Repairs & maintenance	9,397		2,211	
Telephone, printing, stationery & advertising	2,250		1,992	
Heat & light	1,047		1,903	
Insurance	797		846	
Water charges	519		519	
Bank charges	62		72	
Independent Examiners Report	1,380		1,380	
Equipment	545		1,277	
Miscellaneous	774		1,032	
Minibus expenses	-		-	
Asset Replacement Fund	-		-	
		104,691		100,871
Net Income for the Year		(6,682)		19,942
Fund Balance Brought Forward		83,448		63,506
Fund Balance Carried Forward		76,766		83,448

This page does not form part of the statutory financial statements

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**MAIN ACCOUNT
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2024**

	2024		2023	
	£	£	£	£
Income:				
Leicester City Council		84,186		79,600
Other Grants re Activities & Play Schemes		11,204		12,085
Big Local Grants/Tickets		-		250
British Science Week		-		-
Minibus & cabin hire		-		-
Bank interest received		-		-
		95,390		91,935
Expenditure:				
Salaries, pension & employers national insurance	80,117		80,295	
Volunteer expenses	-		-	
Training	49		527	
Staff travelling	6		5	
Trips, activities, events & materials	7,748		8,812	
Repairs & maintenance	9,397		2,211	
Telephone, printing, stationery & advertising	2,250		1,992	
Heat & light	1,047		1,903	
Insurance	797		846	
Water charges	519		519	
Bank charges	62		72	
Audit & bookkeeping	1,380		1,380	
Equipment	545		1,277	
Miscellaneous	774		1,032	
Minibus expenses	-		-	
Asset Replacement Fund	-		-	
		104,691		100,871
Net (Deficit) for the Year		(9,301)		(8,936)
Balance Brought Forward		-		-
Transfer from General Reserves		9,300		8,936
Fund Balance Carried Forward		-		-

This page does not form part of the statutory financial statements

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE) '**

**GENERAL FUND
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2024**

	2024		2023	
	£	£	£	£
Income:				
Trips, activities, tuck shop & parental fees		45		19,152
Donations & gift aid		526		548
LCC CT Refund		-		-
Minibus & cabin hire		660		8,783
Bank interest received		1,388		395
		<u>2,619</u>		<u>28,878</u>
Expenditure:				
Miscellaneous	-		-	
	<u>-</u>		<u>-</u>	
Net Income for the Year		<u>2,619</u>		<u>28,878</u>
Fund Balance Brought Forward		83,448		63,506
Transfer to Main Account		(9,300)		(8,936)
Fund Balance Carried Forward		<u><u>76,767</u></u>		<u><u>83,448</u></u>

This page does not form part of the statutory financial statements

ST MATTHEWS CHILDRENS ACTION GROUP

England & Wales - Charity number 1104170

Accounts

Registered Charity No:1104170
Registered Company No: 4868987
(England and Wales)

ST MATTHEWS CHILDREN'S ACTION GROUP
(Limited by Guarantee)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**INDEX TO THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

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**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**Charity Reference and Administrative Details
for the year ended
31 MARCH 2023**

Charity Registration Number: 1104170

Company Registration Number: 04868987

Trustees: Ms S Thada Chair
Ms B S Dyer
Ms D L Dixon
Ms M Tetteh

Secretary: Mr Kuljit Singh Walia

Management Team Mr Kuljit Singh Walia
Project Manager

Registered Office: The What Cabin
Willow Street
Leicester
LE1 2HP

Independent Examiners: Celerica Ltd
Certified Accountants
First Floor, The Old Chapel
9 Kempson Road
Leicester
LE2 8AN

Bankers: HSBC Bank plc
31 Granby Street
Leicester
LE1 6EP

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report and financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity 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 Published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Trustees of the Charity

The directors of the charitable company are also its trustees for the purpose of charitable law. The trustees who have served during the year and since the year end are as follows:

Ms B S Dyer
Ms S Thada

Ms D L Dixon
Ms M Tetteh

Objectives and Activities

The company's objectives and principal activities are to:

1. Provide out of school play activities for children aged five to eleven years.
2. To provide quality free holiday playschemes.
3. To promote good play practice through support and liaison.
4. To enable children to be healthy, to stay safe, to enjoy and achieve, to make a positive contribution and to be economically sound under the Children's Act 2004.

The main objectives and activities for the year continued to focus upon the promotion of staying healthy & staying safe. The strategies employed to assist the charity to meet these objectives included the following:

- Ø Providing a range of activities around road safety, hygiene, stranger danger, and to improve children's health. This work was carried out over the year.
- Ø To provide collection services from the school to allow parents back to work and fulltime education, empowering the service user to take advantage of this economic opportunity to provide a better living standard for their children.
- Ø Working in partnership with other agencies to secure the widest range of funding available to match the needs of the service users.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2023 (CONTINUED)**

Objectives and Activities Continued)

The main areas of charitable activity are the provision of supported play, economic prosperity for the community, life skills, staying healthy, being safe and educating children under the statutory school age.

Public Benefit Statement

The trustees have considered the general guidance on public benefit issued by the Charities Commission and has taken due regard of that guidance. The trustees consider they are satisfied that the charity's activities do provide a wide public benefit.

Strategic Report

Achievements and Performance

Funding for the project is through Leicester City Council, and is sufficient to employ 5 members of staff. During the year we have achieved 8,318 service users that come through our doors, with 204 children registered from the local area and a lot less due to the pandemic.

Financial Review (including reserves policy)

With limited resources and difficulties obtaining additional funding, it has continued to be difficult to plan or develop additional services. The charity with sound financial management and the support of the staff team and Management Committee members have no deficit.

The principle funding sources for the charity are currently by way of grant funding through Leicester City Council to enable the charity to provide play support. As a result of constraints, the charity will need to look for additional sources of funding to provide increased services in future years.

During the year, the charity made a surplus of £19,942.

The total reserves at the end of the financial year were £83,448 All of these were of an unrestricted nature.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years subject to the continuance of satisfactory funding arrangements. Plans are also being developed to provide extended school provision in conjunction with the local primary school, and service users will be able to leave their children in day care during holidays from 8am to 6pm. This will also allow for more stability in the community and ensure job security for employees.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2023 (CONTINUED)**

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 18th August 2003 and registered as a charity on 7th June 2004. The company was established under a Memorandum of Articles which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees have conducted a review of the major risks which the charity is exposed to. Appropriate systems and procedures have been established to mitigate the risks that the charity faces.

Internal control risks are minimised by the implementation of a financial policy and procedure for authorisation of all transactions within the project.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, Trustees, service users, contractors and visitors to the project.

We are now routinely monitored by the city councils play development officer for all quality delivery and operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The project currently has 4 trustees who meet every 3 months and are responsible for the strategic direction and policy of the charity. The trustees come from a variety of professional backgrounds relevant to the work of the charity.

The manager is also responsible for ensuring that the charity delivers the services specified, that key performance indicators are met and the day to day operational management of the project. The manager has responsibility for the individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Related Parties

In so far as it is complimentary to the charity's objectives, the charity is guided by both local and national policy. At a national level the project is steered by the Children's Act 2004, its regulator Ofsted and the Playwork Principles.

At a local level the project will work within Leicester City's Play Policy.

The project is represented at forums specifically aimed at young people, for example: Play Fair, St Matthews Area Forum & Big Local. The representation within these forums has proved invaluable to the charity in establishing improved links with the community and identifying policy development and prospective funding opportunities to improve the services to all service users.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2023 (CONTINUED)**

Statement of Trustees' Responsibilities

The Trustees, who are also directors of the charity are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for the year.

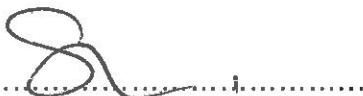
In preparing those financial statements, the trustees are required to:

- * 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 Statement of Recommended Practice: Accounting and Reporting by Charities 2015(FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 16th August 2023 and signed on its behalf by:



.....
Mrs Supna Thada

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF ST MATTHEWS CHILDRENS ACTION GROUP
FOR THE YEAR ENDED 31 MARCH 2023**

We report on the accounts of St Matthews Children's Action Group for the year ended 31st March 2023 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- * examine the accounts under section 145 of the 2011 Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our 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 disclosure 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 our examination, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements
- * to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - * to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CELERICA LTD
CHARTERED CERTIFIED ACCOUNTANTS
FIRST FLOOR
THE OLD CHAPEL
9 KEMPSON ROAD
LEICESTER
LE2 8AN



Dated : 24/08/2023

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donations and legacies	2	548	-	548	646
Charitable activities	3	27,935	91,935	119,870	109,418
Investments	4	395	-	395	11
Other Income					
Leic. City Council Covid Rates Rebate		-	-	-	5,859
Total income and endowments		28,878	91,935	120,813	115,934
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	-	100,871	100,871	97,857
Other		-	-	-	-
Total expenditure		-	100,871	100,871	97,857
Net income		28,878	(8,936)	19,942	18,077
Transfers between funds		(8,936)	8,936	-	-
Net movement in funds		19,942	-	19,942	18,077
Reconciliation of funds:					
Total funds brought forward		63,506	-	63,506	45,429
Total funds carried forward		83,448	-	83,448	63,506

All income and expenditure derive from continuing activities.

The statement of financial activities include all gains and losses recognised during the year.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)
Registered company number 4868987**

BALANCE SHEET AS AT 31 MARCH 2023

		2023		2022	
	Note	£	£	£	£
FIXED ASSETS			-		-
CURRENT ASSETS					
Debtors	12	205		439	
Cash at bank		107,521		105,906	
Cash in hand		21		103	
		107,747		106,448	
CREDITORS: amounts falling due within one year					
Other creditors	13	24,299		42,942	
NET CURRENT ASSETS			83,448		63,506
NET ASSETS			83,448		63,506
FUNDS					
Unrestricted	14		83,448		63,506
Restricted	14		-		-
	15		83,448		63,506

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act for the year ended 31 March 2023.

The members have not required the charitable company to obtain an audit of the financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2016.

The trustees acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been approved in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 16th August 2023

.....

 Mrs Supna Thada

The notes on pages 9 to 15 form part of these accounts

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2023

1 Accounting Policies

1. Summary of significant accounting policies

a General information and basis of preparation

St Matthews Children's Action Group is a registered charity in England and Wales and also a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity. The address of the charity's head office is given on page 1 of these financial statements. The nature of the charity's operations and principal activities detailed on page 2-3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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) 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016, the Financial issued on Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Updated Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value where considered necessary. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

b Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2023 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

c Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance of conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount of time is included in the financial statements for volunteer time in line with SORP FRS (102). Further detail is given in the Trustees Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected cost of the sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and "Income from other trading activities". Upon sale, the value of stock is charged against "Income from trading activities" and the proceeds are recognised as "Income from other trading activities". Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until sold. This income is recognised within "Income from other trading activities".

Fixed assets gifts in kind are recognised when receivable are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as interest. Interest income is recognised using the effective interest method. Any dividend and rent income is recognised as the charity's right to receive payment is established.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2023 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

d Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Cost of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the above categories.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

e Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

f Tangible fixed assets

As requested by the funders, no depreciation is provided on tangible fixed assets. Assets are written off at the time of purchase. This is not in accordance with requirements of Financial Reporting Standard Number 105 which requires assets to be written off over their estimated useful lives. The trustees consider that these assets will have a small residual value at the end of each financial year.

g Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

h Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, It is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

i Leases

Rentals payable or receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2023 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

j Taxation

No provision has been made for taxation as the charity's charitable status renders it exempt from UK direct taxation.

k 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.

2 Income from donations and legacies

	2023	2022
	£	£
Donations	548	646
Gift Aid	-	-
	548	646

All income from donations and legacies £548 was attributable to unrestricted funds.
(2022: £646 all attributable to unrestricted funds)

3 Income from charitable activities

	2023	2022
	£	£
Procurement arrangements:		
Leicester City Council	79,600	79,600
Other grants re activities & summer play scheme	12,335	6,035
Other charitable activities:		
Trips, activities, tuck shop & parental fees	19,152	19,384
Minibus & cabin hire	8,783	4,399
	119,870	109,418

Income from charitable activities was £119,870 (2022: £109,418).
£91,935 was attributable to restricted funds for 2023 (2022: £85,635).

4 Investment Income

	2023	2022
	£	£
Bank interest received	395	11

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2023 (Continued)

5 Analysis of expenditure on charitable activities

	<u>Direct Wages</u>	<u>Other Direct</u>	<u>Support Costs</u>	<u>Total</u>
Provide out of school play activities for 5 - 11 year olds	46,137	14,236	40,498	100,871

£100,871 (2022: £97,857) of the above costs were related to restricted funds.
None (2022: £0) of these costs were related to unrestricted funds.

6 Allocation of support costs

<u>Out of school play 5 -11</u>	2023	2022
	£	£
Governance	1,380	1,860
Wages and salaries	34,158	33,209
Repairs & maintenance	2,211	4,645
Heat & light	1,903	1,965
Insurance	846	708
	<u>40,498</u>	<u>42,387</u>

7 Governance costs

<u>Out of school play 5 -11</u>	2023	2022
	£	£
Independent examination fees	<u>1,380</u>	<u>1,860</u>

8 Net Income / (expenditure) for the year

	2023	2022
	£	£
This is stated after charging:		
Depreciation	-	-
Loss on disposal of assets	-	-
Independent Examiners Fees	<u>1,380</u>	<u>1,860</u>

9 Independent Examiners remuneration

The independent examiner's fees amounts to £1,380 (2022: £1,860). There were no other services.

10 Trustees and key management personnel remuneration and expenses

The trustees received no remuneration during the year. (2022: Nil)
The trustees did not have any expenses reimbursed during the year. (2022: Nil)

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2023 (Continued)

11 Staff costs and employee benefits

	2023 £ Number	2023 £ Full Time	2022 £ Number	2022 £ Full Time
Charitable activities	5	1	5	1
	<u>5</u>	<u>1</u>	<u>5</u>	<u>1</u>

The total staff costs and employee benefits were as follows:

	2023 £	2022 £
Wages, salaries and pensions	80,295	75,175
Social security costs	-	74
	<u>80,295</u>	<u>78,144</u>

12 Debtors

	2023 £	2022 £
Prepayments	205	439
Other debtors	-	-
	<u>205</u>	<u>439</u>

13 Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	160	160
Other creditors	1,200	20,242
Deferred income - LCC advance payment	22,939	22,540
	<u>24,299</u>	<u>42,942</u>

14 Funds

	<u>Balance</u> 01.04.22	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance at</u> 31.03.23
Unrestricted Funds					
General	63,506	28,878	-	(8,936)	83,448
Restricted Funds					
Main account	-	91,935	(100,871)	8,936	-
	<u>63,506</u>	<u>120,813</u>	<u>(100,871)</u>	<u>-</u>	<u>83,448</u>

15 Analysis of net assets between funds

	2023 £	2022 £
Unrestricted Funds		
General	83,448	63,506
Restricted		
Main account	-	-
	<u>83,448</u>	<u>63,506</u>

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2023 (Continued)

16 Related Party Transactions

There were no related party transactions during the year. (2022: None)

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**CONSOLIDATED
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2023**

	2023		2022	
	£	£	£	£
Income:				
Leicester City Council, Other Grants & Play Schemes		91,685		85,485
Leicester City Council CT Refund		-		5,859
Big Local Grants/Tickets		250		150
Trips, activities, tuck shop & other income		19,152		19,384
Donations		548		646
Minibus & cabin hire		8,783		4,399
Bank interest received		395		11
		120,813		115,934
Expenditure:				
Salaries, pension & employers national insurance	80,295		75,249	
Volunteer expenses	-		-	
Training	527		578	
Staff travelling	5		222	
Trips, activities, events & materials	8,812		5,062	
Repairs & maintenance	2,211		4,645	
Telephone, printing, stationery & advertising	1,992		1,910	
Heat & light	1,903		1,965	
Insurance	846		708	
Water charges	519		468	
Bank charges	72		24	
Independent Examiners Report	1,380		1,860	
Equipment	1,277		3,674	
Miscellaneous	1,032		1,492	
Minibus expenses	-		-	
Asset Replacement Fund	-		-	
		100,871		97,857
Net Income for the Year		19,942		18,077
Fund Balance Brought Forward		63,506		45,429
Fund Balance Carried Forward		83,448		63,506

This page does not form part of the statutory financial statements

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**MAIN ACCOUNT
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2023**

	2023		2022	
	£	£	£	£
Income:				
Leicester City Council		79,600		79,600
Other Grants re Activities & Play Schemes		12,085		5,885
Big Local Grants/Tickets		250		150
British Science Week		-		-
Minibus & cabin hire		-		-
Bank interest received		-		-
		91,935		85,635
Expenditure:				
Salaries, pension & employers national insurance	80,295		75,249	
Volunteer expenses	-		-	
Training	527		578	
Staff travelling	5		222	
Trips, activities, events & materials	8,812		5,062	
Repairs & maintenance	2,211		4,645	
Telephone, printing, stationery & advertising	1,992		1,910	
Heat & light	1,903		1,965	
Insurance	846		708	
Water charges	519		468	
Bank charges	72		24	
Audit & bookkeeping	1,380		1,860	
Equipment	1,277		3,674	
Miscellaneous	1,032		626	
Minibus expenses	-		-	
Asset Replacement Fund	-		-	
		100,871		96,991
Net (Deficit) for the Year		(8,936)		(11,356)
Balance Brought Forward		-		2,688
Transfer from General Reserves		8,936		8,668
Fund Balance Carried Forward		-		-

This page does not form part of the statutory financial statements

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**GENERAL FUND
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2023**

	2023		2022	
	£	£	£	£
Income:				
Trips, activities, tuck shop & parental fees		19,152		19,384
Donations & gift aid		548		646
LCC CT Refund		-		5,859
Minibus & cabin hire		8,783		4,399
Bank interest received		395		11
		28,878		30,299
Expenditure:				
Miscellaneous	-		866	
		-		866
Net Income for the Year		28,878		29,433
Fund Balance Brought Forward		63,506		42,741
Transfer to Main Account		(8,936)		(8,668)
Fund Balance Carried Forward		83,448		63,506

This page does not form part of the statutory financial statements

ST MATTHEWS CHILDRENS ACTION GROUP

England & Wales - Charity number 1104170

Accounts

Registered Charity No:1104170
Registered Company No: 4868987
(England and Wales)

ST MATTHEWS CHILDREN'S ACTION GROUP
(Limited by Guarantee)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED
31 MARCH 2022**

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**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**Charity Reference and Administrative Details
for the year ended
31 MARCH 2022**

Charity Registration Number: 1104170

Company Registration Number: 04868987

Trustees: Ms S Thada Chair
Ms B S Dyer
Ms D L Dixon
Ms M Tetteh

Secretary: Mr Kuljit Singh Walia

Management Team Mr Kuljit Singh Walia
Project Manager

Registered Office: The What Cabin
Willow Street
Leicester
LE1 2HP

Independent Examiners: Celerica Ltd
Certified Accountants
First Floor, The Old Chapel
9 Kempson Road
Leicester
LE2 8AN

Bankers: HSBC Bank plc
31 Granby Street
Leicester
LE1 6EP

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report and financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity 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 Published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Trustees of the Charity

The directors of the charitable company are also its trustees for the purpose of charitable law. The trustees who have served during the year and since the year end are as follows:

Ms B S Dyer
Ms S Thada

Ms D L Dixon
Ms M Tetteh

Objectives and Activities

The company's objectives and principal activities are to:

1. Provide out of school play activities for children aged five to eleven years.
2. To provide quality free holiday playschemes.
3. To promote good play practice through support and liaison.
4. To enable children to be healthy, to stay safe, to enjoy and achieve, to make a positive contribution and to be economically sound under the Children's Act 2004.

The main objectives and activities for the year continued to focus upon the promotion of staying healthy & staying safe. The strategies employed to assist the charity to meet these objectives included the following:

- Ø Providing a range of activities around road safety, hygiene, stranger danger, and to improve children's health. This work was carried out over the year.
- Ø To provide collection services from the school to allow parents back to work and fulltime education, empowering the service user to take advantage of this economic opportunity to provide a better living standard for their children.
- Ø Working in partnership with other agencies to secure the widest range of funding available to match the needs of the service users.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2022 (CONTINUED)**

Objectives and Activities Continued)

The main areas of charitable activity are the provision of supported play, economic prosperity for the community, life skills, staying healthy, being safe and educating children under the statutory school age.

Public Benefit Statement

The trustees have considered the general guidance on public benefit issued by the Charities Commission and has taken due regard of that guidance. The trustees consider they are satisfied that the charity's activities do provide a wide public benefit.

Strategic Report

Achievements and Performance

Funding for the project is through Leicester City Council, and is sufficient to employ 5 members of staff. During the year we have achieved 6,476 service users that come through our doors, with 217 children registered from the local area and a lot less due to the pandemic.

Financial Review (including reserves policy)

With limited resources and difficulties obtaining additional funding, it has continued to be difficult to plan or develop additional services. The charity with sound financial management and the support of the staff team and Management Committee members have no deficit.

The principle funding sources for the charity are currently by way of grant funding through Leicester City Council to enable the charity to provide play support. As a result of constraints, the charity will need to look for additional sources of funding to provide increased services in future years.

During the year, the charity made a surplus of £18,077.

The total reserves at the end of the financial year were £63,506. All of these were of an unrestricted nature.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years subject to the continuance of satisfactory funding arrangements. Plans are also being developed to provide extended school provision in conjunction with the local primary school, and service users will be able to leave their children in day care during holidays from 8am to 6pm. This will also allow for more stability in the community and ensure job security for employees.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2022 (CONTINUED)**

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 18th August 2003 and registered as a charity on 7th June 2004. The company was established under a Memorandum of Articles which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees have conducted a review of the major risks which the charity is exposed to. Appropriate systems and procedures have been established to mitigate the risks that the charity faces.

Internal control risks are minimised by the implementation of a financial policy and procedure for authorisation of all transactions within the project.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, Trustees, service users, contractors and visitors to the project.

We are now routinely monitored by the city councils play development officer for all quality delivery and operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The project currently has 4 trustees who meet every 3 months and are responsible for the strategic direction and policy of the charity. The trustees come from a variety of professional backgrounds relevant to the work of the charity.

The manager is also responsible for ensuring that the charity delivers the services specified, that key performance indicators are met and the day to day operational management of the project. The manager has responsibility for the individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Related Parties

In so far as it is complimentary to the charity's objectives, the charity is guided by both local and national policy. At a national level the project is steered by the Children's Act 2004, its regulator Ofsted and the Playwork Principles.

At a local level the project will work within Leicester City's Play Policy.

The project is represented at forums specifically aimed at young people, for example: Play Fair, St Matthews Area Forum & Big Local. The representation within these forums has proved invaluable to the charity in establishing improved links with the community and identifying policy development and prospective funding opportunities to improve the services to all service users.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2022 (CONTINUED)**

Statement of Trustees' Responsibilities

The Trustees, who are also directors of the charity are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for the year.

In preparing those financial statements, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 Statement of Recommended Practice: Accounting and Reporting by Charities 2015(FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 26/10/22 and signed on its behalf by:



.....
Mrs Supna Thada

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF ST MATTHEWS CHILDRENS ACTION GROUP
FOR THE YEAR ENDED 31 MARCH 2022**

We report on the accounts of St Matthews Children's Action Group for the year ended 31st March 2022 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- * examine the accounts under section 145 of the 2011 Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our 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 disclosure 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 our examination, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements
 - * to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - * to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CELERICA LTD
CHARTERED CERTIFIED ACCOUNTANTS
FIRST FLOOR
THE OLD CHAPEL
9 KEMPSON ROAD
LEICESTER
LE2 8AN

Dated :

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations and legacies	2	646	-	646	1,390
Charitable activities	3	23,783	85,635	109,418	92,313
Investments	4	11	-	11	4
Other Income					
Leic. City Council Covid Rates Rebate		5,859	-	5,859	23,837
Total income and endowments		30,299	85,635	115,934	117,544
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	866	96,991	97,857	90,842
Other		-	-	-	-
Total expenditure		866	96,991	97,857	90,842
Net income		29,433	(11,356)	18,077	26,702
Transfers between funds		(8,668)	8,668	-	-
Net movement in funds		20,765	(2,688)	18,077	26,702
Reconciliation of funds:					
Total funds brought forward		42,741	2,688	45,429	18,727
Total funds carried forward		63,506	-	63,506	45,429

All income and expenditure derive from continuing activities.

The statement of financial activities include all gains and losses recognised during the year.

ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)
Registered company number 4868987

BALANCE SHEET AS AT 31 MARCH 2022

		2022		2021	
	Note	£	£	£	£
FIXED ASSETS			-		-
CURRENT ASSETS					
Debtors	12	439		552	
Cash at bank		105,906		105,169	
Cash in hand		103		189	
		106,448		105,910	
CREDITORS: amounts falling due within one year					
Other creditors	13	42,942		60,481	
Asset replacement fund		-		-	
		42,942		60,481	
NET CURRENT ASSETS			63,506		45,429
NET ASSETS			63,506		45,429
FUNDS					
Unrestricted	14		63,506		42,741
Restricted	14		-		2,688
	15		63,506		45,429

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act for the year ended 31 March 2022.


The members have not required the charitable company to obtain an audit of the financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2016.

The trustees acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been approved in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 26/10/22.


.....
Mrs Supna Thada

The notes on pages 9 to 15 form part of these accounts

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2022

1 Accounting Policies

1. Summary of significant accounting policies

a General information and basis of preparation

St Matthews Children's Action Group is a registered charity in England and Wales and also a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity. The address of the charity's head office is given on page 1 of these financial statements. The nature of the charity's operations and principal activities detailed on page 2-3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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) 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016, the Financial issued on Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Updated Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value where considered necessary. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

b Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2022 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

c Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance of conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount of time is included in the financial statements for volunteer time in line with SORP FRS (102). Further detail is given in the Trustees Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected cost of the sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and "Income from other trading activities". Upon sale, the value of stock is charged against "Income from trading activities" and the proceeds are recognised as "Income from other trading activities". Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until sold. This income is recognised within "Income from other trading activities".

Fixed assets gifts in kind are recognised when receivable are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as interest. Interest income is recognised using the effective interest method. Any dividend and rent income is recognised as the charity's right to receive payment is established.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2022 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

d Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Cost of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the above categories.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

e Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

f Tangible fixed assets

As requested by the funders, no depreciation is provided on tangible fixed assets. Assets are written off at the time of purchase. This is not in accordance with requirements of Financial Reporting Standard Number 105 which requires assets to be written off over their estimated useful lives. The trustees consider that these assets will have a small residual value at the end of each financial year.

g Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

h Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, It is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

i Leases

Rentals payable or receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2022 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

j Taxation

No provision has been made for taxation as the charity's charitable status renders it exempt from UK direct taxation.

k 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.

2 Income from donations and legacies

	2022	2021
	£	£
Donations	646	1,370
Gift Aid	-	20
	646	1,390

All income from donations and legacies £646 was attributable to unrestricted funds. (2021: £1,390 all attributable to unrestricted funds)

3 Income from charitable activities

	2022	2021
	£	£
Procurement arrangements:		
Leicester City Council	79,600	79,600
Other grants re activities & summer play scheme	6,035	10,281
Other charitable activities:		
Trips, activities, tuck shop & parental fees	19,384	500
Minibus & cabin hire	4,399	1,932
	109,418	92,313

Income from charitable activities was £90,376(2021: £92,313). £85,635 was attributable to restricted funds for 2022 (2021: £89,881).

4 Investment Income

	2022	2021
	£	£
Bank interest received	11	4

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2022 (Continued)

5 Analysis of expenditure on charitable activities

	<u>Direct Wages</u>	<u>Other Direct</u>	<u>Support Costs</u>	<u>Total</u>
Provide out of school play activities for 5 - 11 year olds	42,040	13,430	42,387	97,857

£97,857 (2021: £90,842) of the above costs were related to restricted funds.
None (2021: £300) of these costs were related to unrestricted funds.

6 Allocation of support costs

<u>Out of school play 5 -11</u>	2022	2021
	£	£
Governance	1,860	1,320
Wages and salaries	33,209	36,198
Repairs & maintenance	4,645	1,886
Heat & light	1,965	93
Insurance	708	771
	42,387	40,268

7 Governance costs

<u>Out of school play 5 -11</u>	2022	2021
	£	£
Independent examination fees	1,860	1,320

8 Net Income / (expenditure) for the year

	2022	2021
	£	£
This is stated after charging:		
Depreciation	-	-
Loss on disposal of assets	-	-
Independent Examiners Fees	1,860	1,320

9 Independent Examiners remuneration

The independent examiner's fees amounts to £1,860 (2021: £1,320). There were no other services.

10 Trustees and key management personnel remuneration and expenses

The trustees received no remuneration during the year. (2021: Nil)

The trustees did not have any expenses reimbursed during the year. (2021: Nil)

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2022 (Continued)

11 Staff costs and employee benefits

	2022 £ Number	2022 £ Full Time	2021 £ Number	2021 £ Full Time
Charitable activities	5	1	5	1
	<u>5</u>	<u>1</u>	<u>5</u>	<u>1</u>

The total staff costs and employee benefits were as follows:

	2022 £	2021 £
Wages and salaries	75,175	77,412
Social security costs	74	732
	<u>75,249</u>	<u>78,144</u>

12 Debtors

	2022 £	2021 £
Prepayments	439	552
Other debtors	-	-
	<u>439</u>	<u>552</u>

13 Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals	160	150
Other creditors	20,242	39,284
Deferred income - LCC advance payment to return	22,540	21,047
	<u>42,942</u>	<u>60,481</u>

14 Funds

	<u>Balance</u> 01.04.21	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance at</u> 31.03.22
Unrestricted Funds					
General	42,741	30,299	(866)	(8,668)	63,506
Restricted Funds					
Main account	2,688	85,635	(96,991)	8,668	-
	<u>45,429</u>	<u>115,934</u>	<u>(97,857)</u>	<u>-</u>	<u>63,506</u>

15 Analysis of net assets between funds

	2022 £	2021 £
Unrestricted Funds		
General	63,506	42,741
Restricted		
Main account	-	2,688
	<u>63,506</u>	<u>45,429</u>

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2022 (Continued)

16 Related Party Transactions

There were no related party transactions during the year. (2021: None)

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**CONSOLIDATED
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2022**

	2022		2021	
	£	£	£	£
Income:				
Leicester City Council		85,485		87,731
Leicester City Council CT Refund		5,859		23,837
Big Local Grants/Tickets		150		2,150
Trips, activities, tuck shop & other income		19,384		500
Donations		646		1,390
Minibus & cabin hire		4,399		1,932
Bank Interest		11		4
		115,934		117,544
Expenditure:				
Salaries & employers national insurance	75,249		78,144	
Volunteer expenses	-		50	
Training	578		48	
Staff travelling	222		2	
Trips, activities, events & materials	5,062		2,638	
Repairs & maintenance	4,645		1,886	
Telephone, printing, stationery & advertising	1,910		2,184	
Heat & light	1,965		93	
Insurance	708		771	
Water charges	468		1,113	
Bank Charges	24		-	
Independent Examiners Report	1,860		1,320	
Equipment	3,674		2,768	
Miscellaneous	1,492		940	
Minibus expenses	-		385	
Asset Replacement Fund	-		(1,500)	
		97,857		90,842
Net Income for the Year		18,077		26,702
Fund Balance Brought Forward		45,429		18,727
Fund Balance Carried Forward		63,506		45,429

This page does not form part of the statutory financial statements

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**MAIN ACCOUNT
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2022**

	2022		2021	
	£	£	£	£
Income:				
Leicester City Council		79,600		79,600
Other Grants re Activities & Summer Play Scheme		5,885		8,131
Big Local Grants/Tickets		150		2,150
British Science Week		-		-
Minibus & Cabin Hire		-		-
Bank Interest Received		-		-
		85,635		89,881
Expenditure:				
Salaries & employers national insurance	75,249		78,144	
Volunteer Expenses	-		50	
Training	578		48	
Staff travelling	222		2	
Trips, activities, events & materials	5,062		2,638	
Repairs & maintenance	4,645		1,886	
Telephone, printing, stationery & advertising	1,910		2,184	
Heat & light	1,965		93	
Insurance	708		771	
Water charges	468		1,113	
Bank Charges	24		-	
Audit & bookkeeping	1,860		1,320	
Equipment	3,674		2,768	
Miscellaneous	626		640	
Minibus expenses	-		385	
Asset Replacement Fund	-		(1,500)	
		96,991		90,542
Net (Deficit) for the Year		(11,356)		(661)
Balance Brought Forward		2,688		143
Transfer from General Reserves		8,668		3,206
Fund Balance Carried Forward		-		2,688

This page does not form part of the statutory financial statements

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**GENERAL FUND
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2022**

	2022		2021	
	£	£	£	£
Income:				
Trips, activities, tuck shop & parental fees		19,384		500
Donations & gift aid		646		1,390
LCC CT Refund		5,859		23,837
Minibus & cabin hire		4,399		1,932
Bank interest received		11		4
		30,299		27,663
Expenditure:				
Miscellaneous	866		300	
		866		300
Net Income for the Year		29,433		27,363
Fund Balance Brought Forward		42,741		18,584
Transfer to Main Account		(8,668)		(3,206)
Fund Balance Carried Forward		63,506		42,741

This page does not form part of the statutory financial statements

ST MATTHEWS CHILDRENS ACTION GROUP

England & Wales - Charity number 1104170

Accounts

Registered Charity No:1104170
Registered Company No: 4868987
(England and Wales)

ST MATTHEWS CHILDREN'S ACTION GROUP
(Limited by Guarantee)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

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FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021**

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**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**Charity Reference and Administrative Details
for the year ended
31 MARCH 2021**

Charity Registration Number: 1104170

Company Registration Number: 04868987

Trustees: Ms B S Dyer Chair
Ms S Thada
Ms D L Dixon
Ms M Tetteh

Secretary: Mr Kuljit Singh Walia

Management Team Mr Kuljit Singh Walia
Project Manager

Registered Office: The What Cabin
Willow Street
Leicester
LE1 2HP

Independent Examiners: Celerica Ltd
Certified Accountants
First Floor, The Old Chapel
9 Kempson Road
Leicester
LE2 8AN

Bankers: HSBC Bank plc
31 Granby Street
Leicester
LE1 6EP

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report and financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity 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 Published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Trustees of the Charity

The directors of the charitable company are also its trustees for the purpose of charitable law. The trustees who have served during the year and since the year end are as follows:

Ms B S Dyer
Ms S Thada

Ms D L Dixon
Ms M Tetteh

Objectives and Activities

The company's objectives and principal activities are to:

1. Provide out of school play activities for children aged five to eleven years.
2. To provide quality free holiday playschemes.
3. To promote good play practice through support and liaison.
4. To enable children to be healthy, to stay safe, to enjoy and achieve, to make a positive contribution and to be economically sound under the Children's Act 2004.

The main objectives and activities for the year continued to focus upon the promotion of staying healthy & staying safe. The strategies employed to assist the charity to meet these objectives included the following:

- Ø Providing a range of activities around road safety, hygiene, stranger danger, and to improve children's health. This work was carried out over the year.
- Ø To provide collection services from the school to allow parents back to work and fulltime education, empowering the service user to take advantage of this economic opportunity to provide a better living standard for their children.
- Ø Working in partnership with other agencies to secure the widest range of funding available to match the needs of the service users.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2021 (CONTINUED)**

Objectives and Activities Continued)

The main areas of charitable activity are the provision of supported play, economic prosperity for the community, life skills, staying healthy, being safe and educating children under the statutory school age.

Public Benefit Statement

The trustees have considered the general guidance on public benefit issued by the Charities Commission and has taken due regard of that guidance. The trustees consider they are satisfied that the charity's activities do provide a wide public benefit.

Strategic Report

Achievements and Performance

Funding for the project is through Leicester City Council, and is sufficient to employ 5 members of staff. During the year we have achieved 1465 service users that come through our doors, with 222 children registered from the local area and a lot less due to the pandemic.

Financial Review (including reserves policy)

With limited resources and difficulties obtaining additional funding, it has continued to be difficult to plan or develop additional services. The charity with sound financial management and the support of the staff team and Management Committee members have no deficit.

The principle funding sources for the charity are currently by way of grant funding through Leicester City Council to enable the charity to provide play support. As a result of constraints, the charity will need to look for additional sources of funding to provide increased services in future years.

During the year, the charity made a surplus of £26,702

The total reserves at the end of the financial year were £45,429. The majority of these were unrestricted funds.

Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years subject to the continuance of satisfactory funding arrangements. Plans are also being developed to provide extended school provision in conjunction with the local primary school, and service users will be able to leave their children in day care during holidays from 8am to 6pm. This will also allow for more stability in the community and ensure job security for employees.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2021 (CONTINUED)**

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 18th August 2003 and registered as a charity on 7th June 2004. The company was established under a Memorandum of Articles which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The trustees have conducted a review of the major risks which the charity is exposed to. Appropriate systems and procedures have been established to mitigate the risks that the charity faces.

Internal control risks are minimised by the implementation of a financial policy and procedure for authorisation of all transactions within the project.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, Trustees, service users, contractors and visitors to the project.

We are now routinely monitored by the city councils play development officer for all quality delivery and operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

The project currently has 4 trustees who meet every 3 months and are responsible for the strategic direction and policy of the charity. The trustees come from a variety of professional backgrounds relevant to the work of the charity.

The manager is also responsible for ensuring that the charity delivers the services specified, that key performance indicators are met and the day to day operational management of the project. The manager has responsibility for the individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Related Parties

In so far as it is complimentary to the charity's objectives, the charity is guided by both local and national policy. At a national level the project is steered by the Children's Act 2004, its regulator Ofsted and the Playwork Principles.

At a local level the project will work within Leicester City's Play Policy.

The project is represented at forums specifically aimed at young people, for example: Play Fair, St Matthews Area Forum & Big Local. The representation within these forums has proved invaluable to the charity in establishing improved links with the community and identifying policy development and prospective funding opportunities to improve the services to all service users.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (INCLUDING DIRECTORS' & STRATEGIC REPORT)
FOR THE YEAR ENDED 31ST MARCH 2021 (CONTINUED)**

Statement of Trustees' Responsibilities

The Trustees, who are also directors of the charity are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for the year.

In preparing those financial statements, 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 Statement of Recommended Practice: Accounting and Reporting by Charities 2015(FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 14 October 21 and signed on its behalf by:

.....
Mrs Supna Thada

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**
**INDEPENDENT EXAMINERS' REPORT
TO THE TRUSTEES OF ST MATTHEWS CHILDRENS ACTION GROUP
FOR THE YEAR ENDED 31 MARCH 2021**

We report on the accounts of St Matthews Children's Action Group for the year ended 31st March 2021 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- * examine the accounts under section 145 of the 2011 Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our 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 disclosure 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 our examination, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements
 - * to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - * to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CELERICA LTD
CHARTERED CERTIFIED ACCOUNTANTS
FIRST FLOOR
THE OLD CHAPEL
9 KEMPSON ROAD
LEICESTER
LE2 8AN

Dated : 14th October 2021

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:					
Donations and legacies	2	1,390	-	1,390	5,269
Charitable activities	3	2,432	89,881	92,313	94,278
Investments	4	4	-	4	-
Other Income					
Leic. City Council Covid Rates Rebate		23,837	-	23,837	
Total income and endowments		27,663	89,881	117,544	99,547
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	300	90,542	90,842	92,189
Other		-	-	-	-
Total expenditure		300	90,542	90,842	92,189
Net income		27,363	(661)	26,702	7,358
Transfers between funds		(3,206)	3,206	-	-
Net movement in funds		24,157	2,545	26,702	7,358
Reconciliation of funds:					
Total funds brought forward		18,584	143	18,727	11,369
Total funds carried forward		42,741	2,688	45,429	18,727

All income and expenditure derive from continuing activities.

The statement of financial activities include all gains and losses recognised during the year.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)
Registered company number 4868987**

BALANCE SHEET AS AT 31 MARCH 2021

		2021		2020	
Note	£	£	£	£	£
FIXED ASSETS			-		-
CURRENT ASSETS					
Debtors	12	552		1,393	
Cash at bank		105,169		41,156	
Cash in hand		188		150	
		105,910		42,699	
CREDITORS: amounts falling due within one year					
Other creditors	13	60,481		22,472	
Asset replacement fund		-		1,500	
		60,481		23,972	
NET CURRENT ASSETS			45,429		18,727
NET ASSETS			45,429		18,727
FUNDS					
Unrestricted	14		42,741		18,584
Restricted	14		2,688		143
	15		45,429		18,727

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act for the year ended 31 March 2021.

The members have not required the charitable company to obtain an audit of the financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2016.

The trustees acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been approved in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 14 October 2021.

.....
Mrs Supna Thada

The notes on pages 9 to 15 form part of these accounts

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2021

1 Accounting Policies

1. Summary of significant accounting policies

a General information and basis of preparation

St Matthews Children's Action Group is a registered charity in England and Wales and also a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity. The address of the charity's head office is given on page 1 of these financial statements. The nature of the charity's operations and principal activities detailed on page 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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) 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016, the Financial issued on Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Updated Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value where considered necessary. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

b Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2021 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

c Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance of conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount of time is included in the financial statements for volunteer time in line with SORP FRS (102). Further detail is given in the Trustees Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected cost of the sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and "Income from other trading activities". Upon sale, the the value of stock is charged against "Income from trading activities" and the proceeds are recognised as "Income from other trading activities". Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until sold. This income is recognised within "Income from other trading activities".

Fixed assets gifts in kind are recognised when receivable are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as interest. Interest income is recognised using the effective interest method. Any dividend and rent income is recognised as the charity's right to receive payment is established.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2021 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

d Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Cost of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the above categories.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

e Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

f Tangible fixed assets

As requested by the funders, no depreciation is provided on tangible fixed assets. Assets are written off at the time of purchase. This is not in accordance with requirements of Financial Reporting Standard Number 105 which requires assets to be written off over their estimated useful lives. The trustees consider that these assets will have a small residual value at the end of each financial year.

g Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

h Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, It is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

i Leases

Rentals payable or receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2021 (Continued)

1 Accounting Policies (Continued)

1. Summary of significant accounting policies (Continued)

j Taxation

No provision has been made for taxation as the charity's charitable status renders it exempt from UK direct taxation.

k 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.

2 Income from donations and legacies

	2021	2020
	£	£
Donations	1,370	4,264
Gift Aid	20	1,005
	1,390	5,269

All income from donations and legacies £1,390 was attributable to unrestricted funds.
(2020: £5,269 all attributable to unrestricted funds)

3 Income from charitable activities

	2021	2020
	£	£
Procurement arrangements:		
Leicester City Council	79,600	79,600
Other grants re activities & summer play scheme	10,281	6,944
Other charitable activities:		
Trips, activities, tuck shop & parental fees	500	2,426
Minibus & cabin hire	1,932	5,308
	92,313	94,278

Income from charitable activities was £91,813 (2020: £94,278). £89,881 was attributable to restricted funds for 2020 (2020: £84,544).

4 Investment Income

	2021	2020
	£	£
Bank interest received	4	-
	4	-

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2021 (Continued)

5 Analysis of expenditure on charitable activities

	<u>Direct</u> <u>Wages</u>	<u>Other</u> <u>Direct</u>	<u>Support</u> <u>Costs</u>	<u>Total</u>
Provide out of school play activities for 5 - 11 year olds	41,946	10,128	40,268	92,342

£92,042 (2020: £93,240) of the above costs were related to restricted funds.
£300 (2020: £89) of these costs were related to unrestricted funds.

6 Allocation of support costs

<u>Out of school play 5 -11</u>	2021 £	2020 £
Governance	1,320	1,140
Wages and salaries	36,198	33,674
Repairs & maintenance	1,886	3,092
Heat & light	93	2,142
Insurance	771	781
	<u>40,268</u>	<u>40,829</u>

7 Governance costs

<u>Out of school play 5 -11</u>	2021 £	2020 £
Independent examination fees	<u>1,320</u>	<u>1,140</u>

8 Net Income / (expenditure) for the year

	2021 £	2020 £
This is stated after charging:		
Depreciation	-	-
Loss on disposal of assets	-	-
Independent Examiners Fees	<u>1,320</u>	<u>1,140</u>

9 Independent Examiners remuneration

The independent examiner's fees amounts to £1,320 (2020: £1,140). There were no other services.

10 Trustees and key management personnel remuneration and expenses

The trustees received no remuneration during the year. (2020: Nil)
The trustees did not have any expenses reimbursed during the year. (2020: Nil)

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2021 (Continued)

11 Staff costs and employee benefits

	2021 £ Number	2021 £ Full Time	2020 £ Number	2020 £ Full Time
Charitable activities	<u>5</u>	<u>1</u>	<u>5</u>	<u>1</u>
	<u>5</u>	<u>1</u>	<u>5</u>	<u>1</u>

The total staff costs and employee benefits were as follows:

	2021 £	2020 £
Wages and salaries	77,412	71,908
Social security costs	732	1,042
	<u>78,144</u>	<u>72,950</u>

12 Debtors

	2021 £	2020 £
Prepayments	552	1,393
Other debtors	-	-
	<u>552</u>	<u>1,393</u>

13 Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals	150	285
Other creditors	39,284	1,140
Deferred income - LCC advance payment to return	21,047	21,047
	<u>60,481</u>	<u>22,472</u>

14 Funds

	<u>Balance 01.04.20</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance at 31.03.21</u>
Unrestricted Funds					
General	18,584	27,663	(300)	(3,206)	42,741
Restricted Funds					
Main account	143	89,881	(90,542)	3,206	2,688
	<u>18,727</u>	<u>117,544</u>	<u>(90,842)</u>	<u>-</u>	<u>45,429</u>

15 Analysis of net assets between funds

	2021 £	2020 £
Unrestricted Funds		
General	42,741	18,584
Restricted		
Main account	2,688	143
	<u>45,429</u>	<u>18,727</u>

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

Notes to the accounts for the year ended 31 March 2021 (Continued)

17 Related Party Transactions

There were no related party transactions during the year. (2020: None)

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**CONSOLIDATED
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2021**

	2021		2020	
	£	£	£	£
Income:				
Leicester City Council		87,731		86,044
Leicester City Council CT Refund		23,837		-
British Science Week		-		500
Big Local Grants/Tickets		2,150		-
Trips, activities, tuck shop & parental fees		500		2,426
Donations		1,390		5,269
Minibus & cabin hire		1,932		5,308
Bank Interest		4		-
		<u>117,544</u>		<u>99,547</u>
Expenditure:				
Salaries & employers national insurance	78,144		72,950	
Volunteer Expenses	50		-	
Training	48		68	
Staff travelling	2		13	
Trips, activities, events & materials	2,638		4,777	
Repairs & maintenance	1,886		3,092	
Telephone, printing, stationery & advertising	2,184		2,177	
Heat & light	93		2,142	
Insurance	771		781	
Water charges	1,113		253	
Bank Charges	-		-	
Independent Examiners Report	1,320		1,140	
Equipment	2,768		2,370	
Miscellaneous	940		716	
Minibus expenses	385		1,710	
Asset Replacement Fund	(1,500)		-	
		<u>92,342</u>		<u>92,189</u>
Net Income (Deficit) for the Year		25,202		7,358
Fund Balance Brought Forward		18,727		11,369
Fund Balance Carried Forward		<u>43,929</u>		<u>18,727</u>

This page does not form part of the statutory financial statements

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**MAIN ACCOUNT
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2021**

	2021		2020	
	£	£	£	£
Income:				
Leicester City Council		79,600		79,600
Other Grants re Activities & Summer Play Scheme		8,131		6,444
Big Local Grants/Tickets		2,150		-
British Science Week		-		500
Minibus & Cabin Hire		-		-
Bank Interest Received		-		-
		89,881		86,544
Expenditure:				
Salaries & employers national insurance	78,144		72,950	
Volunteer Expenses	50		-	
Training	48		68	
Staff travelling	2		13	
Trips, activities, events & materials	2,638		4,777	
Repairs & maintenance	1,886		3,092	
Telephone, printing, stationery & advertising	2,184		2,177	
Heat & light	93		2,142	
Insurance	771		781	
Water charges	1,113		253	
Audit & bookkeeping	1,320		1,140	
Equipment	2,768		2,370	
Miscellaneous	640		627	
Minibus expenses	385		1,710	
Asset Replacement Fund	(1,500)		-	
		90,542		92,100
Net (Deficit) for the Year		(661)		(5,556)
Transfer from General Reserves		3,206		5,699
Fund Balance Carried Forward		2,545		143

This page does not form part of the statutory financial statements

**ST MATTHEWS CHILDREN'S ACTION GROUP
(LIMITED BY GUARANTEE)**

**GENERAL FUND
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 MARCH 2021**

	2021		2020	
	£	£	£	£
Income:				
Trips, activities, tuck shop & parental fees		500		2,426
Donations & gift aid		1,390		5,269
LCC CT Refund		23,837		-
Minibus & cabin hire		1,932		5,308
Bank interest received		4		-
		27,663		13,003
Expenditure:				
Miscellaneous	300		89	
		300		89
Net Income for the Year		27,363		12,914
Fund Balance Brought Forward		18,584		11,369
Transfer to Main Account		(3,206)		(5,699)
Fund Balance Carried Forward		42,741		18,584

This page does not form part of the statutory financial statements