

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

ACCOUNTS

Year ended 31st March 2021

Charity Number 1129694

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

CONTENTS	PAGE
Legal and Administrative Information	2
Trustees annual report	3 to 5
Independent Examiner's Report	6
Statement of financial activities	7
Balance sheet	8
Notes to the Accounts	9 to 14

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

Legal and administrative information

YEAR ENDED 31 MARCH 2021

Status

Lawrence Weston Out Of School Activities is a registered charity governed by its Constitution. Charity number: 1129694.

Trustees

Karen Price	Chair	Appointed 16.07.15
Christine Walkett	Trustee	Appointed 23.10.19
Alexia Graveney	Treasurer	Appointed 23.10.19
Tanya Williams	Trustee	Appointed 26.11.19

Registered Office

The Rock Community Centre
Ridingleaze
Lawrence Weston
Bristol
BS11 0QF

Independent Examiners

Joanne Trowbridge MAAT
Bristol Community Accountants CIC
The Park,
Daventry Road,
Knowle
Bristol BS4 1DQ

Bankers

National Westminster Bank
PO Box 227
3 Parade
High Street
Shirehampton
Bristol
BS99 5AS

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2021

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, Governance and Management

Organisation

The Trustees are appointed or re-appointed annually at the AGM.

Public Benefit

The Trustees have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and this is reflected in the objectives below.

The Charity is also registered with Ofsted and all staff and volunteers undertake full DBS checks and also Paediatric First Aid training.

Summary of the objectives and main activities undertaken for the public benefit

- To provide afterschool facilities for the children of the area. The Charity runs two after school clubs, one based at The Rock Community Centre in Lawrence Weston and one based at Shirehampton Primary School.
- To provide holiday play scheme facilities for the children of the area, currently based at Shirehampton Primary School.
- To advance the education and training of the staff in the provision of such care, education and recreational facilities.

Summary of main achievements of the Charity during the year

The Charity continues to provide high quality and affordable after school childcare between 3pm and 6pm weekdays during term time in order to meet the requirements of the local communities of Lawrence Weston and Shirehampton.

Also, a range of exciting and varied holiday play schemes are provided during the school holidays, running from 8.30 am to 5:30 pm on weekdays.

The post of Project Manager funded by the Nisbet Trust has led to improvements both physical and in quality of service. Improvements have included improved storage facilities at Shirehampton so that children can actively choose resources, alongside improved children's equipment, and resources

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2021

at both settings.

The Charity has continued to invest during the year in an increased range of educational equipment and activities in order to assist in the children's learning and development along with improvements to the premises used to make the clubs as interesting and varied as possible for the children.

In 2020 the Charity was affected by the COVID-19 pandemic and temporarily suspended operations on the 20th March. Staff members were furloughed in line with the Government scheme. Afterschool clubs running to government guidance re-opened in September 2020 until December 2020. Lockdown forced services to close again in January 2021, re-opening on the 8th March 2021. Throughout this period holiday play schemes have remained closed due to restrictions on social mixing in line with government guidance. As the organisation usually works with children from at least 6 schools during the holidays, meeting the social mixing standards proved impossible. The charity aims to reinstate holiday play schemes as soon as possible. During this time period the rigorous measures implemented have ensured no outbreaks have been associated with the clubs.

The Trustees would like to thank all the staff for their continued commitment to supporting children and their families during the past year. It has been a particularly stressful time for all staff, trustees and volunteers working in a constantly changing environment. In addition the Trustees are particularly grateful to volunteers who drove the improvements to both venues during closedown periods.

The Charity has received great on-going support from voluntary and maintained sector organisations, local business trusts and community supporters. In particular it is important to note the difference the HMRC furlough scheme made to the charities survival. The Trustees would also like to thank all funders for their continued assistance. In 2021-2022 the Charity aims to recover and further develop to meet emerging needs in the community.

Reserves Policy and Risk Management

The charity is financially sound and, in line with the Charity Commissions 'best practice' guidelines, implemented in 2016 a Reserves Policy where by a financial provision has been set aside in a ring-fenced bank account to cover, in the event of difficulties, all future statutory obligations, including three months' salary/running costs. This is reviewed annually in March and revised, when required, to ensure that the charity continues to be covered against future contingencies and any fluctuations in receipts. Throughout the pandemic, the trustees prioritised regular reports of the reserves and overall financial position. In so doing, necessary steps – such as sourcing additional funding – were implemented to lessen risks.

Strong financial control continues with a dual authorisation payment process, use of electronic banking and an annual independent review.

All strategies are periodically reviewed to ensure that they still meet the needs of the Charity and that clear staff policies, including covering child safeguarding, are in place.

The Charity also continues to meet its statutory obligations to its staff:

- National Living Wage - implemented for all staff.

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2021

Plans for the future

- To secure funding to support the overall running of out of school services throughout the pandemic, as fee income has fallen and recovery will take time.
- To secure funding to retain the Project Manager to further improve and develop the Clubs and staff through this time of change in order to meet the community's future needs and to ensure the continued success of the Charity.
- To adapt ways of working both in terms of service delivery and trustee governance to ensure pandemic secure standards are met.
- To increase the number of Trustees in order to expand the levels of expertise, skills and knowledge available to the benefit of the Charity.
- To build up a bank of staff and volunteers that can be utilised, when required, in order to ensure a high level of service is constantly maintained.

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- * Select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the governing document.

The trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

.....
Chairperson

.....
Trustee

Date2021

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
YEAR ENDED 31 MARCH 2021

I report on the accounts of the Charity for the Year ended 31st March 2021 which are set out on pages 7-14.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Joanne Trowbridge MAAT

Date2021

Bristol Community Accountants CIC
The Park
Daventry Road,
Knowle
Bristol
BS4 1DQ

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income and Endowments from:					
Donations and legacies	3	49,612	8,936	58,548	21,914
Charitable activities	4	19,282	-	19,282	68,343
Investment income	5	14	-	14	87
Total Income		68,908	8,936	77,844	90,344
Expenditure On:					
Charitable activities	6	69,036	7,160	76,196	94,019
Other	7	1,694	-	1,694	2,267
Total expenditure		70,730	7,160	77,890	96,286
Net income/(expenditure)		(1,822)	1,776	(46)	(5,942)
Total funds brought forward		35,459	20,250	55,709	61,651
Gross transfers between funds		-	-	-	-
Total funds Carried Forward	12	33,637	22,026	55,663	55,709

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing

The notes on pages 9 to 14 form part of these financial statements

As required by paragraph 4.67 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

* Details of the allocation of 2020 total funds between unrestricted and restricted are shown in note 14

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

BALANCE SHEET

YEAR ENDED 31 MARCH 2021

	Note	2021 £	£	2020 £
Current assets				
Cash at bank		58,521		55,981
Cash in hand		339		436
		<u>58,860</u>		<u>56,417</u>
Creditors : Amounts falling due within one year	11	(3,197)		(708)
Net current assets or liabilities		<u></u>	55,663	<u>55,709</u>
Total net assets or liabilities			<u>55,663</u>	<u>55,709</u>
The Funds of the Charity				
Restricted funds	12	22,026		20,250
Unrestricted funds	12	3,637		5,459
Designated funds	12	30,000		30,000
			<u>55,663</u>	<u>55,709</u>

These financial statements were approved by the trustees on and are signed
on their behalf by:

.....
Trustee

.....
Treasurer

The notes on pages 9 to 14 form part of these financial statements

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1 Basis of Preparation

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015, as amended by Update Bulletin 2 published in October 2018, effective for accounting periods beginning on or after 1 January 2019 and with the Charities Act 2011.

- b) The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.
- c) The charity constitutes a public benefit entity as defined by FRS 102.

2 Accounting Policies

- a) Income from donations is included in income and endowments when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
 - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.
- b) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.
- d) Depreciation is calculated so as to write off the cost of an asset in equal instalments over their estimated useful economic lives as follows:
Office Equipment - 4 Years
Fixtures & Fittings - 4 Years
- e) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- f) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- g) The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.
- h) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.
- i) The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Income and Endowments From:

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations & Grants	6,000	8,936	14,936	21,914
JRS grant	38,882	-	38,882	-
HMRC maternity funding	4,730	-	4,730	-
	<u>49,612</u>	<u>8,936</u>	<u>58,548</u>	<u>21,914</u>

Donations and Legacies prior year - all restricted

4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fees	19,282	-	19,282	68,343
	<u>19,282</u>	<u>-</u>	<u>19,282</u>	<u>68,343</u>

Charitable Activities prior year - all unrestricted

5 Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank Interest	14	-	14	87
	<u>14</u>	<u>-</u>	<u>14</u>	<u>87</u>

Investment Income prior year - all unrestricted

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Expenditure on:

6 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Salaries	65,264	846	66,110	76,822
Outings & Activities	-	-	-	315
Transport	300	-	300	4,100
Refreshments	8	-	8	971
Equipment & Materials	1,007	2,343	3,350	626
Postage/Stationery/Printing	360	-	360	229
Ofsted	440	-	440	440
Telephone & Internet	60	-	60	110
Miscellaneous	21	417	438	1,565
Bank Charges	64	-	64	63
Building refurbishment	-	514	514	3,295
Rent	500	2,500	3,000	5,000
Training	450	540	990	-
Payroll	562	-	562	483
	<u>69,036</u>	<u>7,160</u>	<u>76,196</u>	<u>94,019</u>

Charitable Activities prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Salaries	60,032	16,790	76,822
Outings & Activities	110	205	315
Transport	2,464	1,636	4,100
Refreshments	971	-	971
Equipment & Materials	626	-	626
Postage/Stationery/Printing	229	-	229
Ofsted	440	-	440
Telephone & Internet	110	-	110
Miscellaneous	807	758	1,565
Bank Charges	63	-	63
Building refurbishment	1,020	2,275	3,295
Rent	5,000	-	5,000
Payroll	483	-	483
	<u>72,355</u>	<u>21,664</u>	<u>94,019</u>

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

7 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Independent Examination	707	-	707	683
Insurance	987	-	987	986
Professional Fees	-	-	-	324
Membership fees	-	-	-	274
	<u>1,694</u>	<u>-</u>	<u>1,694</u>	<u>2,267</u>

Other prior year - all unrestricted

8 Net incoming resources for the year

This is stated after charging:

	2021 £	2020 £
Independent Examiners Fee	<u>707</u>	<u>683</u>

9 Staff costs and numbers

The aggregate payroll costs were:

	2021 £	2020 £
Wages and salaries	65,387	75,934
Pension	723	888
	<u>66,110</u>	<u>76,822</u>

No employee received emoluments of more than £60,000.

The average monthly head count was 8 staff (2020: 8 staff)

- 10** The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity are the board of trustees. The total benefits of key management personnel, during the year, total £Nil (2020: £Nil).

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Salaries	-	25
Creditors	2,490	-
Accruals:		
Independent Examination	707	683
	<u>3,197</u>	<u>708</u>

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

12 Analysis of charitable funds

	At 01-Apr 2020	Incoming resources	Outgoing resources	Transfers	At 31-Mar 2021
	£	£	£	£	£
Restricted funds					
Awards For All	9,050	-	(2,049)	-	7,001
Nisbets Trust	3,333	-	-	-	3,333
John James Foundation	1,744	2,500	(1,919)	-	2,325
Co-op Local Community Fund	6,123	-	(692)	-	5,431
Quartet	-	2,500	(2,500)	-	-
Bristol City Council	-	3,936	-	-	3,936
	<u>20,250</u>	<u>8,936</u>	<u>(7,160)</u>	<u>-</u>	<u>22,026</u>
Unrestricted funds					
General funds	5,459	68,908	(70,730)	-	3,637
Designated funds	30,000	-	-	-	30,000
Total funds	<u>55,709</u>	<u>77,844</u>	<u>(77,890)</u>	<u>-</u>	<u>55,663</u>

Purpose of restricted funds

Awards For All	Staff training and development
Nisbets Trust	Project Manager Role
John James Foundation	Refurbish SOOSA storage and resources / Home play area
Co-op Local Community Fund	Playscheme trips and activities
Quartet	Rent costs for out of school activities during Coronavirus outbreak.
Bristol City Council	Running costs

Purpose of designated funds

Funds ring fenced to cover potential statutory liabilities and future running costs.

13 Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Cash at Bank and In Hand	5,834	30,000	23,026	58,860
Other Net Current Assets/Liabilities	(2,197)	-	(1,000)	(3,197)
Total	<u>3,637</u>	<u>30,000</u>	<u>22,026</u>	<u>55,663</u>

LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

14 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Income and Endowments from:			
Donations and legacies	-	21,914	21,914
Charitable activities	68,343	-	68,343
Investment income	87	-	87
Total	68,430	21,914	90,344
Expenditure On:			
Charitable activities	72,355	21,664	94,019
Other	2,267	-	2,267
Total	74,622	21,664	96,286
Net incoming resources	(6,192)	250	(5,942)
Gross transfers between funds	-	-	-
Net movement in funds	(6,192)	250	(5,942)
Total funds brought forward	41,651	20,000	61,651
Total funds carried forward	35,459	20,250	55,709