

# **LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES**

## **ACCOUNTS**

**Year ended 31<sup>st</sup> March 2022**

**Charity Number 1129694**

**LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

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

# **LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES**

## **Legal and administrative information**

**YEAR ENDED 31 MARCH 2022**

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### **Status**

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

### **Trustees**

Karen Price	Chair	resigned as Chair 5 April 2022
Moraid Warren	Chair	appointed as Chair 5 April 2022
Christine Walkett	Trustee	
Alexia Graveney	Treasurer	resigned 6 December 2021
Tanya Williams	Trustee	resigned 6 December 2021
Karlie Phillips	Trustee	appointed 25 March 2022
Hanna Chambers	Trustee	appointed 24 March 2022
Annemarie Emrys-Jones	Trustees	appointed 22 March 2022

### **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 2022**

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The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

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 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 promoting children's active choice, improved resources, and equipment at both settings.

# **LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES**

## **TRUSTEES REPORT**

### **YEAR ENDED 31 MARCH 2022**

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Throughout the year the settings have been working in line with Government guidelines in relation to Covid-19 re-opening in March 2021. Due to reduced use of settings some staff were part furloughed in line with the Government scheme until September 2021. During this year all guidance has been followed, including reducing social mixing and enhanced hygiene routines to reduce the risk of outbreaks. However, despite these restrictions the organisation has been able to become engaged and deliver services for Bristol City Council's Holiday Hub programme. This is a new service for children on free school meals in need of stimulating play activities during the school holidays and we have initially run well-received projects in the Summer and Christmas.

The Charity has received great on-going support from voluntary and maintained sector organisations, the local authority, local business and community trusts and community supporters. It is important to note the difference the HMRC furlough scheme made to the charity's survival. The Trustees would also like to thank all funders for their continued assistance. In 2021-2022 fee income has started to recover and the Charity aims to further develop to meet community need.

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.

#### **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 whereby a financial provision of £30,000 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.

#### **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.

# LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

## TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

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- 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:

..... Date .....

Chairperson

..... Date .....

Trustee

**LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2022**

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I report on the accounts of the Charity for the Year ended 31st March 2022 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

Date .....

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 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
<b>Income and Endowments from:</b>					
Donations and legacies	3	10,509	34,976	45,485	58,548
Charitable activities	4	50,503	-	50,503	19,282
Investment income	5	4	-	4	14
<b>Total Income</b>		<b>61,016</b>	<b>34,976</b>	<b>95,992</b>	<b>77,844</b>
<b>Expenditure On:</b>					
Charitable activities	7	60,017	30,174	90,191	76,196
Other	8	2,186	-	2,186	1,694
<b>Total expenditure</b>		<b>62,203</b>	<b>30,174</b>	<b>92,377</b>	<b>77,890</b>
<b>Net income/(expenditure)</b>		<b>(1,187)</b>	<b>4,802</b>	<b>3,615</b>	<b>(46)</b>
Total funds brought forward		33,637	22,026	55,663	55,709
Gross transfers between funds		4,259	(4,259)	-	-
<b>Total funds Carried Forward</b>	<b>14</b>	<b>36,709</b>	<b>22,569</b>	<b>59,278</b>	<b>55,663</b>

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 2021 total funds between unrestricted and restricted are shown in note 16



# LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

## BALANCE SHEET

YEAR ENDED 31 MARCH 2022

	Note	2022 £	£	2021 £
<b>Current assets</b>				
Debtors	12	1,000		-
Cash at bank		59,694		58,521
Cash in hand		134		339
		<u>60,828</u>		<u>58,860</u>
<b>Creditors : Amounts falling due within one year</b>	13	(1,550)		(3,197)
Net current assets or liabilities			59,278	55,663
<b>Total net assets or liabilities</b>			<u>59,278</u>	<u>55,663</u>
<b>The Funds of the Charity</b>				
Restricted funds	14	22,569		22,026
Unrestricted funds	14	6,709		3,637
Designated funds	14	30,000		30,000
			<u>59,278</u>	<u>55,663</u>

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

.....  
Moraid Warren

.....  
Hanna Chambers

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 2022

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### 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 2019) - (Charities SORP(FRS 102)) 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 2022

### Income and Endowments From:

#### 3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations & Grants	5,293	34,976	40,269	14,936
JRS & SSP grant	5,216	-	5,216	38,882
HMRC maternity funding	-	-	-	4,730
	<u>10,509</u>	<u>34,976</u>	<u>45,485</u>	<u>58,548</u>

#### Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations & Grants	6,000	8,936	14,936
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>

#### 4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fees	50,503	-	50,503	19,282
	<u>50,503</u>	<u>-</u>	<u>50,503</u>	<u>19,282</u>

Charitable Activities prior year - all unrestricted

#### 5 Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank Interest	4	-	4	14
	<u>4</u>	<u>-</u>	<u>4</u>	<u>14</u>

Investment Income prior year - all unrestricted

#### 6 Government Grants

The charity receives government grants, defined as funding from HMRC £5,216 and Bristol City Council £10,782 to fund charitable activities. The total value of such grants in the period ending 31 March 2022 was £15,998 (2021: £47,549). There are no unfulfilled conditions or contingencies attaching to these grants in the year ended 31 March 2022.

# LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### Expenditure on:

#### 7 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Salaries	57,356	19,670	77,026	66,110
Transport	42	830	872	300
Refreshments	242	503	745	8
Equipment & Materials	295	1,284	1,579	3,350
Postage/Stationery/Printing	341	136	477	360
Ofsted	440	-	440	440
Telephone & Internet	224	-	224	60
Miscellaneous	45	1,465	1,510	438
Bank Charges	71	-	71	64
Building refurbishment	-	1,012	1,012	514
Rent	500	4,500	5,000	3,000
Training	-	774	774	990
Payroll	461	-	461	562
	<u>60,017</u>	<u>30,174</u>	<u>90,191</u>	<u>76,196</u>

#### Charitable Activities prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Salaries	65,264	846	66,110
Transport	300	-	300
Refreshments	8	-	8
Equipment & Materials	1,007	2,343	3,350
Postage/Stationery/Printing	360	-	360
Ofsted	440	-	440
Telephone & Internet	60	-	60
Miscellaneous	21	417	438
Bank Charges	64	-	64
Building refurbishment	-	514	514
Rent	500	2,500	3,000
Training	450	540	990
Payroll	562	-	562
	<u>69,036</u>	<u>7,160</u>	<u>76,196</u>

# LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 8 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Independent Examination	743	-	743	707
Insurance	1,052	-	1,052	987
Professional Fees	208	-	208	-
Membership fees	183	-	183	-
	<u>2,186</u>	<u>-</u>	<u>2,186</u>	<u>1,694</u>

*Other prior year - all unrestricted*

### 9 Net incoming resources for the year

**This is stated after charging:**

	2022 £	2021 £
Independent Examiners Fee	<u>743</u>	<u>707</u>

### 10 Staff costs and numbers

The aggregate payroll costs were:

	2022 £	2021 £
Wages and salaries	76,392	76,099
Pension	634	723
	<u>77,026</u>	<u>76,822</u>

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

The average monthly head count was 13 staff (2021: 8 staff)

- 11** The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £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 (2021: £Nil).

### 12 Debtors

	2022 £	2021 £
Fees due	1,000	-
	<u>1,000</u>	<u>-</u>

# LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 13 Creditors: amounts falling due within one year

	2022 £	2021 £
Creditors	514	2,490
Accruals:		
Holiday pay	293	
Independent Examination	743	707
	<u>1,550</u>	<u>3,197</u>

### 14 Analysis of charitable funds

	At 01-Apr 2021	Incoming resources	Outgoing resources	Transfers	At 31-Mar 2022
	£	£	£	£	£
<b>Restricted funds</b>					
Awards For All	7,001	-	(4,550)	-	2,451
Nisbets Trust	3,333	10,000	(6,384)	-	6,949
John James Foundation	2,325	-	(2,325)	-	-
Co-op Local Community Fund	5,431	-	(4,473)	-	958
Quartet	-	14,162	(4,500)	-	9,662
Bristol City Council	3,936	9,315	(6,992)	(4,259)	2,000
Ambition Lawrence Weston	-	999	(450)	-	549
City of Bristol College	-	500	(500)	-	-
	<u>22,026</u>	<u>34,976</u>	<u>(30,174)</u>	<u>(4,259)</u>	<u>22,569</u>
<b>Unrestricted funds</b>					
General funds	3,637	61,016	(62,203)	4,259	6,709
Designated funds	30,000	-	-	-	30,000
	<u>55,663</u>	<u>95,992</u>	<u>(92,377)</u>	<u>-</u>	<u>59,278</u>

#### Transfer between funds

Contribution from restricted funds towards core running costs

#### 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 & running costs, resilience Fund for digital admin
Bristol City Council	Additional restriction grant for running costs & Holiday Hubs
Ambition Lawrence Weston	Food/snacks
City of Bristol College	Apprentice wage

#### Purpose of designated funds

Funds ring fenced to cover potential statutory liabilities such as redundancy costs and 3 months salary costs in the event of closure

# LAWRENCE WESTON OUT OF SCHOOL ACTIVITIES

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 15 Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Cash at Bank and In Hand	7,259	30,000	22,569	59,828
Other Net Current Assets/Liabilities	(550)	-	-	(550)
<b>Total</b>	<b>6,709</b>	<b>30,000</b>	<b>22,569</b>	<b>59,278</b>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies	49,612	8,936	58,548
Charitable activities	19,282	-	19,282
Investment income	14	-	14
<b>Total</b>	<b>68,908</b>	<b>8,936</b>	<b>77,844</b>
<b>Expenditure On:</b>			
Charitable activities	69,036	7,160	76,196
Other	1,694	-	1,694
<b>Total</b>	<b>70,730</b>	<b>7,160</b>	<b>77,890</b>
<b>Net incoming resources</b>	<b>(1,822)</b>	<b>1,776</b>	<b>(46)</b>
Gross transfers between funds	-	-	-
<b>Net movement in funds</b>	<b>(1,822)</b>	<b>1,776</b>	<b>(46)</b>
<b>Total funds brought forward</b>	<b>35,459</b>	<b>20,250</b>	<b>55,709</b>
<b>Total funds carried forward</b>	<b>33,637</b>	<b>22,026</b>	<b>55,663</b>