

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST. JOHN'S OUT OF SCHOOL CLUB

We report on the annexed Accounts and Notes of the Trust for the year ended 31 July 2021

Respective responsibilities of the PCC and the examiner

As the Charity's Trustees you are responsible for the preparation of the accounts, in accordance with the requirements of the Charities Act 2011 ('the Act'), you consider that the audit requirement of Section 144 (2) of the Act does not apply and that an Independent Examination is required. It is our responsibility to examine the Accounts under section 145 of the Act and to state, on the basis of procedures specified in the General Directions given by the Charity Commission under Section 145 (5) (b) of the Act, whether particular matters have come to our attention.

Basis of independent Examiner's Statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. Our examination includes a review of the accounting records kept by the Charity and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full 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 which give 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.

We confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

B. M HOWARTH LTD
Chartered Accountants
West House
King Cross Road
Halifax
HX1 1EB

30 May 2022

**ST. JOHN'S OUT OF SCHOOL CLUB
CHARITY INFORMATION**

REGISTERED CHARITY NUMBER	1161610
CHAIR	Mr. J. Steel
VICE CHAIR	Mrs. C. Brundell
TREASURER	Mr. M. Fenlon
TRUSTEES	Mr. J. Steel Mrs. C. Brundell Mr M. Fenlon Mrs. S. Harwood
ADDRESS	The Portakabin St. John's School Godly Lane Rishworth Sowerby Bridge HX6 4QR
INDEPENDENT EXAMINERS	B. M. Howarth Ltd West House King Cross Road Halifax HX1 1EB

**ST. JOHN'S OUT OF SCHOOL CLUB
CHARITY NO. 1161610**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021**

The Trustees present their report and the financial statements of the charity for the year ended 31 July 2021. The Trustees have adopted the provisions of 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) (effective 1 January 2015).

Structure, Governance and Management

The Trust was established on 11 May 2015 as a charitable incorporated organisation. (CIO).

Trustees are unpaid volunteers, who are selected by reference to the skills and experience, which they have, which could be useful to the operations of the Trust. The selection procedure is such that no further induction or training is considered necessary.

Objectives and Activities

To advance the education and provide for the recreation of children aged four to eleven years old by making facilities and services available to them during out of school hours. The Trustees review the aims, objectives and activities of the charity each year.

Organisational Structure

The charity is controlled by its governing document, a constitution, and operates as an incorporated charity.

The charity was founded in May 2015, and is governed by rules registered with the Charity Commissioners.

The charity is administered by the Trustees who meet during each school term.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurances against fraud and error.

The trustees are also aware of their responsibilities for the safeguarding of children.

**ST. JOHN'S OUT OF SCHOOL CLUB
CHARITY NO. 1161610**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021**

Achievement and Performance

The Trust provides out of school activities for approximately forty pupils in the morning session and fifty eight pupils in the afternoon session.
The achievements during the year were to maintain or improve the level of services.

Financial Review

The income for the year was £61,126. The expenditure for the year was £75,164, leaving a deficit of £14,038.

Reserves

Reserves are needed in order to carry out the objects of the Charity. The Trustees consider that the existing level of reserves is adequate for the need of the Charity. This policy is monitored and reviewed annually.

Plans for the Future

The Trust plans to continue offering the service with the intention to improve the facilities, setting and general environment.
A significant part of this plan is to strengthen ties with St. John's C of E Primary School through the appointment of one or more School Governors as trustees.

**ST. JOHN'S OUT OF SCHOOL CLUB
CHARITY NO. 1161610**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021**

Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements the Trustees are required to;

- select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The Trustees responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This Report was approved by the Trustees on 30 May 2022 and signed on its behalf.

Mr. J. Steel
Trustee

ST. JOHN'S OUT OF SCHOOL CLUB
Statement of Financial Activities
for the Year Ended 31 July 2021

	Notes	31.07.2021 £	31.07.2020 £
INCOME			
Contributions		51,126	47,787
Job Furlough Scheme Income		-	3,954
Local Authority Covid Grants		10,000	-
Total incoming resources		61,126	51,741
EXPENDITURE			
Charitable activities			
Salaries	3	58,707	52,832
Canteen		5,194	4,648
Play Equipment and Maintenance		760	1,609
Workshops for Children		-	884
		64,661	59,973
Support costs			
Rent		4,875	3,905
Insurance		532	488
Light and Heat		868	547
Repairs and Maintenance		182	399
Stationery, Postage and Telephone		765	995
Accountancy and Payroll Fees		1,046	732
Sundry Expenses		1,475	2,234
Depreciation on Office Equipment		760	832
		10,503	10,132
Total resources expended		75,164	70,105
Deficit for Year		-14,038	-18,364
General Fund brought forward		33,800	52,164
Funds Carried Forward		19,762	33,800

ST. JOHN'S OUT OF SCHOOL CLUB

**Balance Sheet
as at 31 July 2021**

	Notes	31.07.2021	31.07.2020
<u>FIXED ASSETS</u>			
Tangible Assets	2	4,310	4,717
		<hr/> 4,310	<hr/> 4,717
<u>CURRENT ASSETS</u>			
Debtors and Prepayments		1,561	1,166
Cash at Bank		17,270	32,240
Cash in Hand		784	784
		<hr/> 19,615	<hr/> 34,190
<u>LESS CURRENT LIABILITIES</u>			
Sundry Creditors & Accruals		1,888	4,485
Paye & NIC		2,275	622
		<hr/> 4,163	<hr/> 5,107
		15,452	29,083
<u>NET ASSETS</u>		<hr/> 19,762	<hr/> 33,800
<u>REPRESENTED BY :</u>			
<u>UNRESTRICTED GENERAL FUND</u>		19,762	33,800
		<hr/> 19,762	<hr/> 33,800

The accounts were approved by the Trustees on 30 May 2022 and signed on their behalf.

Mr. J. Steel
Trustee

ST. JOHN'S OUT OF SCHOOL CLUB

Notes to the Accounts

for the Year Ended 31 July 2021

1. Accounting Policies

a) Basis of preparation of accounts

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

b) Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, and it is probable that the income will be received and the amount can be measured reliably.

c) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

d) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation rates are calculated to spread the cost of each asset, less its estimated residual value, over its expected useful life as follows:

Office Equipment	15% reducing balance
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e) Taxation

The charity is exempt from tax on its charitable activities.

f) Fund accounting

Unrestricted funds can be used in accordance with the charitable activities at the discretion of the trustees.

ST. JOHN'S OUT OF SCHOOL CLUB

Notes to the Accounts

for the Year Ended 31 July 2021

2. Fixed Assests

	Office Equipment
Cost brought forward	8,485
Depreciation brought forward	3,768
	<hr/> 4,717
Additions	353
	<hr/> 5,070
Depreciation for year	760
	<hr/>
Net Book Value 31 July 2017	<hr/> 4,310 <hr/>

3. Staff Cost

Total Remuneration of £58,707

Average number of employees 6

4. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021.