

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST JOHN'S OUT OF SCHOOL CLUB CHARITABLE INCORPORATED ORGANISATION (THE CIO)

I report to the charity trustees on the annexed Accounts and Notes of the CIO for the year ended 31 July 2022

Respective responsibilities of the PCC and the examiner

As the Charity's Trustees of the CIO 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 my 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 my attention.

Basis of independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. My 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 my examination, no matter has come to my attention which gives 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 confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Mr J. D. Turner FCA CTA
B. M. Howarth Ltd
Chartered Accountants
West House
King Cross Road
Halifax
HX1 1EB

9 May 2023

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

REGISTERED CHARITY NUMBER 1161610

CHAIR Mrs J. Shelton

TRUSTEES	Mr. J. Steel	Resigned 15 August 2022
	Mrs. C. Brundell	Resigned 15 August 2022
	Mr M. Fenlon	Resigned 15 August 2022
	Mrs. S. Harwood	Resigned 15 August 2022
	Mrs L. Ashworth	Appointed 15 August 2022
	Mr S. Byrne	Appointed 15 August 2022
	Mrs T. Oldfield	Appointed 15 August 2022
	Mrs J. Shelton	Appointed 15 August 2022
	Mrs J. Wasylw	Appointed 1 November 2022

ADDRESS

The Portakabin
St. John's School
Godly Lane
Rishworth
Sowerby Bridge
HX6 4QR

INDEPENDENT EXAMINER

Mr J. D. Turner FCA CTA
B. M. Howarth Ltd
West House
King Cross Road
Halifax
HX1 1EB

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022**

The Trustees present their report and the financial statements of the charity for the year ended 31 July 2022. 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. The Head Teacher of St John's CE Primary School for the time being and the Manager of St John's Out of School Club (Rishworth) for the time being ("the office holder") shall automatically ("ex-officio") be charity trustees, for as long as he or she holds that office.

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 CIO
CHARITY NO. 1161610**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022**

Achievement and Performance

The Trust provides out of school activities for over 90 pupils with 184 weekly morning session and 198 weekly afternoon sessions.

The achievements during the year were to improve and increase the level of services.

Financial Review

The income for the year was £87,008. The expenditure for the year was £82,437, leaving a surplus of £4,571.

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 and since the year end three Govenors from St John's have been appointed as Trustees and the Head Teacher is an ex officio Trustee.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022**

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 are responsible for keeping proper accounting records which 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 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 27 April 2023 and signed on its behalf.

Mrs J. Shelton
Trustee

ST. JOHN'S OUT OF SCHOOL CLUB CIO
Statement of Financial Activities
for the Year Ended 31 July 2022

	Notes	31.07.2022 £	31.07.2021 £
INCOME			
Contributions		87,008	51,126
Local Authority Covid Grants			10,000
Total incoming resources		<u>87,008</u>	<u>61,126</u>
EXPENDITURE			
Charitable activities			
Salaries	3	60,713	58,707
Canteen		6,228	5,194
Play Equipment and Maintenance		1,628	760
		<u>68,569</u>	<u>64,661</u>
Support costs			
Rent		5,000	4,875
Insurance		442	532
Light and Heat		1,190	868
Repairs and Maintenance		989	182
Stationery, Postage and Telephone		1,318	765
Accountancy and Payroll Fees		440	278
Independent Examiners Fees		780	768
Sundry Expenses		2,360	1,475
Depreciation and losses on disposal		1,349	760
		<u>13,868</u>	<u>10,503</u>
Total resources expended		<u>82,437</u>	<u>75,164</u>
Surplus (Deficit) for Year		4,571	-14,038
General Fund brought forward		19,762	33,800
Funds Carried Forward		<u>24,333</u>	<u>19,762</u>

ST. JOHN'S OUT OF SCHOOL CLUB CIO**Balance Sheet
as at 31 July 2022**

	Notes	31.07.2022	31.07.2021
<u>FIXED ASSETS</u>			
Tangible Assets	2	4,287	4,310
		<u>4,287</u>	<u>4,310</u>
<u>CURRENT ASSETS</u>			
Debtors and Prepayments	1,633	1,561	
Cash at Bank	25,188	17,270	
Cash in Hand	394	784	
	<u>27,215</u>	<u>19,615</u>	
<u>LESS CURRENT LIABILITIES</u>			
Sundry Creditors & Accruals	1,778	1,888	
Paye & NIC	2,040	2,275	
Pensions Payable	3,351		
	<u>7,169</u>	<u>4,163</u>	
		20,046	15,452
<u>NET ASSETS</u>		<u>24,333</u>	<u>19,762</u>
<u>REPRESENTED BY :</u>			
<u>UNRESTRICTED GENERAL FUND</u>		24,333	19,762
		<u>24,333</u>	<u>19,762</u>

The accounts were approved by the Trustees on 27 April 2023 and signed on their behalf.

Mrs J. Shelton
Trustee

ST. JOHN'S OUT OF SCHOOL CLUB CIO

Notes to the Accounts

for the Year Ended 31 July 2022

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

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 CIO
Notes to the Accounts
for the Year Ended 31 July 2022

2. Fixed Assests

		Office Equipment
Cost b/fwd		8838
Additions		1326
		<hr/> 10164
Disposals at cost		981
		<hr/> 9183
Depreciation b/fwd	4528	
Depreciation on disposals	389	
	<hr/> 4139	
Depreciation for year	757	
	<hr/>	4896
Net book value 31 July 2022		<hr/> <hr/> 4287

3. Staff Cost

Total Remuneration of £60,713	
Average number of employees	5

4. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2022

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022