

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 2023.

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

15 April 2024

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

REGISTERED CHARITY NUMBER	1161610
CHAIR	Mrs J. Shelton
TRUSTEES	Mrs L. Ashworth Mr S. Byrne Mrs T. Oldfield Mrs J. Shelton Mrs J. Wasyliv Ms T. Prince
	Resigned 23.08.2023 Appointed 31.08.2023
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 2023**

The Trustees present their report and the financial statements of the charity for the year ended 31 July 2023. 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.

Public Benefit

The Trustees have regard for the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the future activities of the charity.

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.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 July 2023**

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.

Achievement and Performance

The Trust provides out of school activities for over 95 pupils with 165 weekly morning session and 202 afternoon sessions.

The achievements during the year were to continue to improve the service provided, which was evidenced by very good feedback from the annual parental survey.

Financial Review

The income for the year was £98,575. The expenditure for the year was £96,623 leaving a surplus of £1,952.

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 wrap around out of school club services to support the school, and will continue to look for ways to improve the facilities and services offered.

The club will continue to strengthen its ties with St Johns School with the Head Teacher, Club Manager and Governors working closely together.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 July 2023**

Statement of Trustees Responsibilities

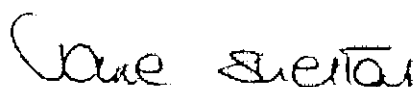
The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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 15 April 2024 and signed on their behalf.



Mrs J. Shelton
Trustee

ST. JOHN'S OUT OF SCHOOL CLUB CIO
Statement of Financial Activities
for the Year Ended 31 July 2023

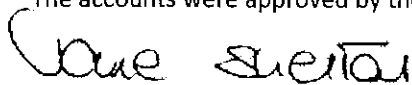
	Notes	31.07.2023 £	31.07.2022 £
INCOME			
Contributions		98,575	87,008
Total incoming resources		<u>98,575</u>	<u>87,008</u>
EXPENDITURE			
Charitable activities			
Salaries	3	69,542	60,713
Canteen		10,124	6,228
Play Equipment and Maintenance		1,211	1,628
		<u>80,877</u>	<u>68,569</u>
Support costs			
Rent		5,750	5,000
Insurance		152	442
Light and Heat		1,542	1,190
Repairs and Maintenance		756	989
Stationery, Postage and Telephone		1,637	1,318
Legal Expenses		550	-
Accountancy and Payroll Fees		1,216	440
Independent Examiners Fees		780	780
Sundry Expenses		2,720	2,360
Depreciation and losses on disposal		643	1,349
		<u>15,746</u>	<u>13,868</u>
Total resources expended		<u>96,623</u>	<u>82,437</u>
Surplus (Deficit) for Year		1,952	4,571
General Fund brought forward		24,333	19,762
Funds Carried Forward		<u>26,285</u>	<u>24,333</u>

ST. JOHN'S OUT OF SCHOOL CLUB CIO

**Balance Sheet
as at 31 July 2023**

	Notes	31.07.2023	31.07.2022
<u>FIXED ASSETS</u>			
Tangible Assets	2	3,645	4,287
		<hr/> 3,645	<hr/> 4,287
<u>CURRENT ASSETS</u>			
Debtors and Prepayments	105	1,633	
Cash at Bank	23,969	25,188	
Cash in Hand	7	394	
	<hr/> 24,081	<hr/> 27,215	
<u>LESS CURRENT LIABILITIES</u>			
Sundry Creditors & Accruals	1,081	1,778	
Paye & NIC	82	2,040	
Pensions Payable	278	3,351	
	<hr/> 1,441	<hr/> 7,169	
		22,640	20,046
<u>NET ASSETS</u>		<hr/> 26,285	<hr/> 24,333
<u>REPRESENTED BY :</u>			
<u>UNRESTRICTED GENERAL FUND</u>		26,285	24,333
		<hr/> 26,285	<hr/> 24,333

The accounts were approved by the Trustees on 15 April 2024 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 2023

1. Accounting Policies

a) Basis of preparation of accounts

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', 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.

The Trustees have opted not to use the standard breakdown of income as prescribed by the SORP and have opted to use alternative headings under the concession for smaller charities.

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.

The Trustees have opted not to use the standard breakdown of expenditure as prescribed by the SORP and have opted to use alternative headings under the concession for smaller charities.

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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ST. JOHN'S OUT OF SCHOOL CLUB CIO
Notes to the Accounts
for the Year Ended 31 July 2023

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.

2. Fixed Assets

		Office Equipment
Cost b/fwd		9183
Additions		-
		<u>9183</u>
Disposals at cost		-
		<u>9183</u>
Depreciation b/fwd	4895	
Depreciation on disposals	-	
	<u>4895</u>	
Depreciation for year	<u>643</u>	
		5538
Net book value 31 July 2023		<u><u>3645</u></u>

3. Staff Cost

Total Remuneration of £69,542

Average number of employees 6

4. Trustees' remuneration and benefits

In the year to 31 July 2023, Trustee Mrs T Oldfield received a gross salary of £20,997.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023