

Company Registration Number: 07785218

Charity Registration Number: 1145050

**CORPUS CHRISTI BEFORE & AFTER SCHOOL
CARE SERVICE LIMITED
(A Company Limited By Guarantee)
TRUSTEES' ANNUAL REPORT AND
FINANCIAL STATEMENTS
For the Year Ended 31st August 2022**

CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

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CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

Registered Charity Name	Corpus Christi Before & After School Care Service Limited
Charity Number	1145050
Company Number	07785218
Registered Office	The Parish Hall Corpus Christi RC School Stanley Road Chadderton Oldham Lancashire OL9 7HA
Directors and Trustees	Mrs Jan Waterhouse Mrs Elizabeth Moore Mrs Kathleen Jones Mrs Christine Anne Maymon Mrs Helen Williamson Mrs Yvonne Marriott
Secretary	Mrs Kathleen Jones
Independent Examiners	Community Accounting Lancashire C.I.C. Foxfields 9 Norley Close Chadderton Oldham OL1 2RA
Bankers	NatWest Bank 10 Yorkshire Street Oldham Lancashire OL1 1QT

CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED
TRUSTEES ANNUAL REPORT
INCLUDING DIRECTORS REPORT

The Trustees and directors for the purposes of Company law, present their annual report and the unaudited financial statements of the charity for the year ended 31st August 2022.

Aims & Objectives

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to provide and assist in the provision of childcare and education services for the benefit of the community in particular to enhance the development and education of children between 3 years 6 months and 11 years 6 months by offering appropriate play education and care facilities and training courses within the Oldham area.

We review our aims, objectives and activities each year. We look at what we have achieved and the outcome of our work in the previous 12 months. We look at the strengths and areas for improvement our provision.

How our activities deliver public benefit

Our main activity is 'advancement of education' by delivering learning through play activities. We are registered with Ofsted to provide care and learning for children from nursery to year six children.

The trustees have regard to the guidance issued by the Charity Commission on public benefit, and discuss this at our trustees meetings where we plan and make decisions for the carrying out of our activities to which the guidance is relevant.

Who has used and benefited from our services

Children and families from the Oldham area have attended our provision on a regular basis, facilitating parents to continue, take up work or attend college courses. We offer a free place to a family in special need.

Financial review

Funding continues to be provided by fees paid by parents. Our fees have been kept at a very low rate, to enable as many parents to access our service as possible.

We have managed to set up a small ITC department. This ensures that the service can support the aims and objectives of the statutory curriculum.

Investment policy

Aside from reserves most of the charity's funds are to be spent in the short term, so there are few funds for long term investment. Having considered the options available the directors decided to invest monies to improve and provide constant access to outdoor play as per our statutory requirements.

Reserves

The committee retains sufficient funds to meet statutory redundancy requirements and sufficient funds to maintain 3 months expenditure. The remaining monies will be used to support improvements in all play and learning areas.

Impact of Coronavirus (Covid-19) on Corpus Christi Before & After School Care Service Limited

We were impacted in previous years with the Covid-19 pandemic from the lockdowns in place, and we did close for periods of time where we were able to access the HMRC Job Retention Scheme (JRS) Grant. A total of £3,239 was received last year (year ended 31st March 2021) from the JRS Grant.

When the school re-opened, we carried out all Covid-19 risk assessments in line with government guidelines and complied with school bubbles. These assessments have continued to be reviewed to ensure staff, parents and children are in a safe environment.

Throughout these unprecedented times, we have stayed focused on our intention to increase our reserves to safeguard the charity going forward into the future. We will do this by not having any large project spending until our service is functioning normally again.

CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

TRUSTEES ANNUAL REPORT

INCLUDING DIRECTORS REPORT

Plans for the future

A resolution to convert Corpus Christi Before & After School Care Service Ltd from a Charitable Company limited by guarantee into a Charitable Incorporated Organisation (CIO) was passed by the board of directors/trustees of Corpus Christi Before & After School Care Service Ltd on the 10th of November 2021.

We will continue to research developments to the service with school and the local community to facilitate further improvements to all areas of the group, to meet the needs of children attending.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 23rd September 2011 and registered as a charity in 2011. The company was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of directors

The directors of the company are also charity trustees for the purposes of charity law and under the requirements of the Memorandum and Articles of Association the board members are appointed for a period of 5 years after which they may be reappointed.

Board members

Because of the nature of the charity's work the suitability of all board members is determined through an enhanced disclosure and barring service check.

Trustee Induction and Training

All trustees are familiar with the work of the charity and have been given information about their responsibilities as trustees through the charity commission trustee leaflet.

Future trustees will be provided with the induction training either from the Chair or the Manager.

Risk management

Risks are covered through a comprehensive set of policies and procedures that are shared with staff and users of the provision. These are reviewed annually to ensure they continue to meet the needs of the charity.

Organisational structure

There are 6 board members who meet twice a year and are responsible for the strategic direction and policy of the charity. Board members have a variety of professional backgrounds and skills which support the work of the charity.

Directors Responsibilities in relation to the Financial Statements

The Board have adopted the provision of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (effective 1 January 2015, and including update bulletins on 2 February 2016 and 5 October 2018) in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006.

The trustees (who are also directors of Corpus Christi Before & After School Care Service Limited) for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and with the provision for small companies.

Company law 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 charitable company and of the incoming resources and application of resources.

CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED
TRUSTEES ANNUAL REPORT
INCLUDING DIRECTORS REPORT

In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the members of the board were approved by the Board on the 16th of September 2022 and signed on their behalf by:



Mrs Christine Maymon
Chairperson & Director

CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

FOR THE YEAR ENDED 31 AUGUST 2022

I report to the charity's trustees on my examination of the accounts of Corpus Christi Before & After School Care Service Limited for the year ended 31 August 2022 as set out on pages 7 to 12.

Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act). The trustees consider that an audit is not required for this year, and that an independent examination is needed under s144 (2) of the Charities Act 2011 (the 2011 Act).

Having satisfied myself that the charity is not subject to audit under company law (part 16 of the 2006 Act) and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s145 of the Charities Act 2011 (the 2011 Act)
- follow the procedure laid down in the General Directions given by the Charity Commissioners (under s145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiners Opinion

My examination was carried out in accordance with General Directions given by the Charity commission. An 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 of 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 an audit, and consequently I do not express an opinion 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.

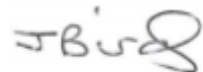
Independent Examiners Statement

I have completed my examination for the year ended 31 August 2022.

I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that:

- accounting records were not kept in accordance with s386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (effective 1 January 2015, and including update bulletins on 2 February 2016 and 5 October 2018).

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



17th September 2022

Miss Jacqueline Bird F.M.A.A.T.

Community Accounting Lancashire C.I.C.

Foxfields, 9 Norley Close, Chadderton, Oldham, OL1 2RA

CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
	<i>Notes</i>				
Income from:					
Donations		-	-	-	-
Charitable activities	2	94,654	-	94,654	69,959
Other income	3	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,239</u>
Total		<u>94,654</u>	<u>-</u>	<u>94,654</u>	<u>73,198</u>
Expenditure on:					
Charitable activities	4	71,302	-	71,302	67,277
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>71,302</u>	<u>-</u>	<u>71,302</u>	<u>67,277</u>
Net income/(expenditure)		23,352	-	23,352	5,921
Reconciliation of funds:					
Total funds brought forward		<u>24,551</u>	<u>-</u>	<u>24,551</u>	<u>18,630</u>
Total funds carried forward	9	<u>47,903</u>	<u>-</u>	<u>47,903</u>	<u>24,551</u>

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations. The profit for the purposes of the Companies Act 2006 is the net incoming resources before unrealised losses/gains.

The notes on pages 9 to 12 form part of these financial statements.

Note 14 to the accounts shows a comparative Statement of Financial Activities for the year ended 31 August 2021.

CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

BALANCE SHEET

AS AT 31 AUGUST 2022

		2022	2021
	<i>Notes</i>	£	£
FIXED ASSETS			
Tangible Fixed Assets		-	-
CURRENT ASSETS			
Debtors	6	1,500	1,500
Cash at Bank and in Hand		47,727	24,512
CREDITORS: Amounts falling due within one year	7	(1,324)	(1,461)
NET CURRENT ASSETS	8	<u>47,903</u>	<u>24,551</u>
NET ASSETS		<u>47,903</u>	<u>24,551</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>47,903</u>	<u>24,551</u>
TOTAL FUNDS	9	<u>47,903</u>	<u>24,551</u>

For the year ending 31st August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- i. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- ii. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts are prepared in accordance with the provisions applicable to companies' subject to the small companies' regime and in accordance with Charities SORP (FRS 102).

The accounts were approved by the Board of Directors on the 16th of September 2022 and signed on its behalf by:



Mrs Christine Maymon
Chairperson & Director

CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with 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 (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Incoming Resources

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income from fees represents fees earned in respect of looking after the children before and after school. Fees received in respect of this received after the year end are included in creditors as fees received in advance.

Resources Expended

Resources expended are recognised on an accruals' basis. All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

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 settlement will be required, and the amount for the obligation can be measured reliably.

Fixed assets

All fixed assets are initially recorded at cost and depreciated over their useful economic life as follows:

Fixtures & Fittings – 5 years
Computer Equipment – 3 Years

2. Income from Charitable activities

	2022	2021
	£	£
Fee Income	<u>94,654</u>	<u>69,959</u>
	<u>94,654</u>	<u>69,959</u>

3. Other income

	2022	2021
	£	£
HMRC Job Retention Scheme Grant	<u>-</u>	<u>3,239</u>
	<u>-</u>	<u>3,239</u>

There were no Government Grants received during this period.

During the previous financial year, for the year ended 31st August 2021, the charity benefitted from a total of £3,239 of Government Grants from the HMRC Job Retention Scheme (JRS) Grant.

[In accordance with accounting policy, this credit was included in 'Other Income' within the 'Statement of Financial Activities (incorporating the Income and Expenditure Accounts)' in the period for which they compensated].

CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st August 2022

4. Expenditure on Charitable activities

	Support Costs £	Direct Costs £	Governance Costs £	2022 Total Funds £	2021 Total Funds £
Salaries	-	58,163	-	58,163	54,948
Refreshments	-	2,727	-	2,727	2,516
Premises Costs	4,025	-	-	4,025	4,848
Office Expenses	273	-	-	273	261
Equipment, Toys & Books	-	2,853	-	2,853	2,723
Professional Services	-	1,639	974	2,613	1,635
Companies House Fee	-	-	13	13	13
Training	-	635	-	635	72
Sundries	-	-	-	-	261
	<u>4,298</u>	<u>66,017</u>	<u>987</u>	<u>71,302</u>	<u>67,277</u>

Total resources expended are stated after charging:

	2022 £	2021 £
Independent Examination fees	714	714
Other accountancy services (tax work & filing fees)	260	60
Payroll services	710	756

5. Staff Costs

The movement in the year is after charging:

	2022 £	2021 £
Wages and salaries (including pension)	58,163	54,948
Employer's national insurance costs	1,550	1,151

Average number of full-time equivalent employees in the year

	2022	2021
Childcare Workers	<u>3.2</u>	<u>3.0</u>
	<u>3.2</u>	<u>3.0</u>

Two trustees/directors received remuneration during the year as employees.

No employee received emoluments of £60,000 or above (2021: none).

6. Debtors

	2022 £	2021 £
Accrued Income	-	-
Prepayments	<u>1,500</u>	<u>1,500</u>
	<u>1,500</u>	<u>1,500</u>

7. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and Deferred Income	<u>1,324</u>	<u>1,461</u>
	<u>1,324</u>	<u>1,461</u>

CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2022

8. Allocation of Charity's Net Assets

	Net Current Assets £	Total £
Unrestricted Funds	47,903	47,903

9. Funds

	Balance as at 1 September 2021	Incoming Resources £	Resources Expended £	Balance as at 31 August 2022 £
Unrestricted Funds	<u>24,551</u>	<u>94,654</u>	<u>(71,302)</u>	<u>47,903</u>
Total Funds	<u>24,551</u>	<u>94,654</u>	<u>(71,302)</u>	<u>47,903</u>

10. Company Status

The charity is limited by guarantee and has no share capital. There are 6 members and the liability of each member in the event of winding up is limited to £1.

11. Related Parties

There were no related party transactions during the year.

12. Going Concern

The directors/trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

13. Corporation Tax

The charity is exempt from tax on income and gains falling within chapter 3 of part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. As such no tax charges or liabilities will arise in the charity for this period.

CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2022

14. Comparative Information (previous year)

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
	<i>Notes</i>			
Income from:				
Donations		-	-	-
Charitable activities	2	69,959	-	69,959
Other income	3	<u>3,239</u>	<u>-</u>	<u>3,239</u>
Total		<u>73,198</u>	<u>-</u>	<u>73,198</u>
Expenditure on:				
Charitable activities	4	67,277	-	67,277
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>67,277</u>	<u>-</u>	<u>67,277</u>
Net income/(expenditure)		5,921	-	5,921
Reconciliation of funds:				
Total funds brought forward		<u>18,630</u>	<u>-</u>	<u>18,630</u>
Total funds carried forward		<u>24,551</u>	<u>-</u>	<u>24,551</u>