

CRESCENT UNDER FIVES

England & Wales · Charity number 1104654

Details

Status Registered

Legal form Charitable company

Company number [05088518](#)

Registered 2004-06-30

Register [View on the Charity Commission register](#)

Contact

Address Crescent Under Fives Pre-School
148 Wokingham Road
Reading
RG6 1JR

Phone 0118 901 0012

Email CRESCENT148@HOTMAIL.CO.UK

Website WWW.CRESCENTUNDERFIVES.CO.UK

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Care and education of children up to and including the age of 5.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED. IN PRCATICE READING
- Reading

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-31 | £172,374 | £162,346 | - | - |
| 2024-08-31 | £149,977 | £149,114 | - | - |
| 2023-08-31 | £134,178 | £137,190 | - | - |
| 2022-08-31 | £130,629 | £121,292 | - | - |
| 2021-08-31 | £135,424 | £116,941 | - | - |
| 2020-08-31 | £112,264 | £103,176 | - | - |

Trustees

| Name | Role | Appointed |
|---------------|-------|------------|
| Hena Jamil | Chair | 2024-12-10 |
| Zohaib Hassan | | 2022-11-30 |

CRESCENT UNDER FIVES

England & Wales - Charity number 1104654

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|------|-------------------|-----|------|----|------------------|-----|------|
| From | Period start date | | | To | Period end date | | |
| | 1 st | Sep | 2024 | | 31 st | Aug | 2025 |

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

| | |
|-----------------------------------------------|----------------|
| Crescent Under Fives C/O Alfred Sutton School | |
| 148 Wokingham Road | |
| Reading | |
| Postcode | RG6 1JR |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|---------------|-----------------|-----------------------------------|---------------------------------------------------------------|
| 1 | Zohaib Hassan | Treasurer | | AGM |
| 2 | Hena Jamil | Trustee | | AGM |
| 3 | Rifat Jan | Trustee | 31/03/2025 | AGM |
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
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Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |
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Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

| | |
|---------------------------------------------------------------------|-------------------------------------------------------|
| Type of governing document (eg. trust deed, constitution) | Memorandum of Association and Articles of Association |
| How the charity is constituted (eg. trust, association, company) | Charitable Company |
| Trustee selection methods (eg. appointed by, elected by) | Trustees are voted in by an AGM |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The care and education of children up to five years in the local community.

Crescent Under Fives provides preschool education up to the age of five in the local area.

The trustees have had regard to the guidance issues by the Charity Commission on public benefit.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The Charity has continued to provide the care and education of children up to the age of five years in the local area despite the many ongoing challenges that early years sector has faced.

Crescent Under Fives is one of the only non-profit outstanding pre-schools in East Reading area.

Section E Financial review

Brief statement of the charity's policy on reserves

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Details of any funds materially in deficit

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Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

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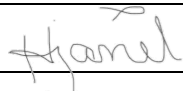
Section F Other optional information

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Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|-------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| |  |  |
| Signature(s) | Zohaib Hassan | Hena Jamil |
| Full name(s) | Treasurer | Trustee |
| Position (eg Secretary, Chair, etc) | Date 31/08/2025 | |

Company registration number: **05088518**

Charity number: **1104654**

**CRESCENT UNDER FIVES
DIRECTORS AND TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
For the year ended 31 August 2025**

Crescent Under Fives

Financial Statements

Year ended 31 August 2025

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| Statement of Financial Position | 5 - 6 |
| Notes to the Financial Statements | 7 - 8 |
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| Detailed Statement of Financial Activities | 9 |

Crescent Under Fives

Officers and Professional Advisers

Year ended 31 August 2025

| | |
|-------------------|--------------------------------------------------------------------------------------------------------------------------|
| Directors | Z Hassan H Jamil (appointed 31 March 2025) R Jan (resigned 31 March 2025) |
| Registered office | Crescent Under Fives C/O Alfred Sutton School 148 Wokingham Road Reading Berkshire RG6 1JR United Kingdom |
| Accountant | Hassan Accounting 265 Wykeham Road Reading Berkshire RG6 1PL United Kingdom |
| Bank | Santander UK PLC 2 Triton Square Regent's Place London NW1 3AN United Kingdom |

Crescent Under Fives

Directors' Report

Year ended 31 August 2025

The trustees present their annual report and the financial statements for the year ended 31st August 2025. The trustees have adopted the Provisions of the Charities SORP (FRS102) effective from 1 January 2019 in preparing the annual report and financial statements of the charity.

DIRECTORS

The directors who served the company during the year were as follows:

Z Hassan

H Jamil (appointed 31 March 2025)

R Jan (resigned 31 March 2025)

OBJECTS OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATION OF OUR WORK

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

The company was incorporated on 30 March 2004.

The charity was registered on 30 June 2004.

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

The aims of the charity are to run a pre-school to enhance the development and education of children, primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

The board of trustees, who meet on a termly basis, are responsible for the administration of the charity. The day to day management is delegated to the Supervisor, who is responsible for the line management of the other members of the team.

Trustees are appointed by the existing board members and are drawn from interested members of the public.

The trust places much reliance on the services of unpaid volunteers. This includes the time provided by the trustees.

PUBLIC BENEFIT

The trustees have complied with their duty to have due regard to the guidance on public benefit as published by the Charity Commission.

Crescent Under Fives

Directors' Report (continued)

Year ended 31 August 2025

The trustees feel that the charity is of public benefit.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Companies Act 2006 requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the company and of the profit and loss of the company for that period.

In preparing those financial statements the directors are required to:

- (i) Select suitable accounting policies and then apply them consistently;
- (ii) Make judgements and estimates that are reasonable and prudent;
- (iii) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy any time the financial position of the company.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 31 August 2025 and signed on behalf of the board by:



Z Hassan
Director

H Jamil
Director

Crescent Under Fives

Statement of Financial Activities

Year ended 31 August 2025

| | Unrestricted Funds 2025 £ | Unrestricted Funds 2024 £ |
|--------------------------------------------|---------------------------------|---------------------------------|
| Charitable Activities | 172,374 | 149,977 |
| Incoming Resources | 172,374 | 149,977 |
| Expenditure on Charitable Activities | (162,346) | (149,114) |
| Net Incoming resources for the year | 10,028 | 863 |
| Reconciliation of funds | | |
| Total funds brought forward | 40,049 | 39,186 |
| Total funds carried forward | 50,077 | 40,049 |

The company has no other recognised items of income or expense other than the results for the year as set out above.

Crescent Under Fives

Statement of Financial Position

31 August 2025

| | 2025 | 2024 |
|-------------------------------------------------------|---------------|---------------|
| Note | £ | £ |
| Current assets | | |
| Cash at bank and in hand | 99,015 | 77,450 |
| Creditors: amounts falling due within one year | 5 (32,142) | (20,605) |
| Net current assets | <u>66,873</u> | <u>56,845</u> |
| Total assets less current liabilities | <u>66,873</u> | <u>56,845</u> |
| Capital and reserves | | |
| Other reserves | 16,796 | 16,796 |
| Income and expenditure account | 50,077 | 40,049 |
| Members funds | <u>66,873</u> | <u>56,845</u> |

For the year ending 31 August 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Crescent Under Fives

Statement of Financial Position (continued)

31 August 2025

These financial statements were approved by the board of directors and authorised for issue on 31 August 2025, and are signed on behalf of the board by:



Z Hassan

Director

H Jamil

Director

Company registration number: 05088518

The notes on pages 7 to 8 form part of these financial statements.

Crescent Under Fives

Notes to the Financial Statements

Year ended 31 August 2025

1 General information

The company is a private company limited by guarantee and is registered in England and Wales. The address of the registered office is Crescent Under Fives C/O Alfred Sutton School, 148 Wokingham Road, Reading, Berkshire, RG6 1JR, United Kingdom.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the company.

GOING CONCERN

After reviewing the charity's forecasts and projections the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

INCOMING RESOURCES

Fee income

Fees receivable are accounted for in the period in which the service is provided.

Donations and legacies

Donations and legacies receivable for the general purposes of the charity are credited to 'unrestricted funds'.

FUND ACCOUNTING

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

CASH AT BANK

Cash at bank and in hand includes cash at bank and in hand.

CREDITORS

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can

Crescent Under Fives

Notes to the Financial Statements (continued)

Year ended 31 August 2025

be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

INCOME FROM CHARITABLE ACTIVITIES

The income from charitable activities relates to fee income charged.

TRUSTEES' EXPENSES

No expenses were paid to any Trustees during the year, except to re-imburse them for purchases or out of pocket expenses made on behalf of the charitable company.

UNRESTRICTED FUNDS

All unrestricted funds held are unrestricted and available to be applied in furtherance of Crescent Under Fives' charitable objectives at the discretion of the Trustees.

4 Average number of employees

The average number of persons employed by the company during the year was 11 (2024: 11).

5 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|-----------------|--------|--------|
| | £ | £ |
| Other creditors | 32,142 | 20,605 |

Crescent Under Fives

Detailed Statement of Financial Activities

Year ended 31 August 2025

INCOMING RESOURCES

| | 2025 | 2024 |
|-----------------------------------|---------------------|---------------------|
| | £ | £ |
| Income from Charitable Activities | 171,342 | 148,915 |
| Other income | 1,032 | 1,062 |
| | <hr/> 172,374 | <hr/> 149,977 |
| Gross surplus | <hr/> <hr/> 172,374 | <hr/> <hr/> 149,977 |

EXPENDITURE ON CHARITABLE ACTIVITIES

| | 2025 | 2024 |
|------------------------------------|--------------------|-----------------|
| | £ | £ |
| Wages and salaries | 114,374 | 108,554 |
| Employers NI | 9,225 | 9,511 |
| Defined contribution pension costs | 3,236 | 3,532 |
| Training costs | 1,079 | 759 |
| Rent | 11,702 | 8,658 |
| Staff entertainment | 7,220 | 5,819 |
| Client entertainment | 7,386 | 4,282 |
| Marketing | 353 | 353 |
| Printing, postage and stationery | 208 | 221 |
| Telephone | 994 | 993 |
| Accountancy fees | 500 | 500 |
| Professional fees | 645 | 673 |
| Cleaning | 5,424 | 5,259 |
| | <hr/> 162,346 | <hr/> 149,114 |
| Operating surplus/(deficit) | <hr/> <hr/> 10,028 | <hr/> <hr/> 863 |



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
CRESCENT UNDER FIVES

**On accounts for the year
ended**

31st August 2025

**Charity no
(if any)**

1104654

Set out on pages

1-9

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2025**.

**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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other 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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

23/02/2026

Name:

Asrar Ahmed

**Relevant professional
qualification(s) or body
(if any):**

Institute of Financial Accountants, UK

Address:

167 Links Road

London

SW17 9EP

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

| |
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| N/A |
|-----|

CRESCENT UNDER FIVES

England & Wales - Charity number 1104654

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|-------------|-------------------|-----|------|-----------|------------------|-----|------|
| From | Period start date | | | To | Period end date | | |
| | 1 st | Sep | 2023 | | 31 st | Aug | 2024 |

Section A Reference and administration details

Charity name

Crescent Under Fives

Other names charity is known by

Registered charity number (if any)

1104654

Charity's principal address

Crescent Under Fives C/O Alfred Sutton School
 148 Wokingham Road
 Reading
Postcode RG6 1JR

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|---------------|-----------------|-----------------------------------|---------------------------------------------------------------|
| 1 | Zohaib Hassan | Treasurer | | AGM |
| 2 | Rifat Jan | Trustee | | AGM |
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
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Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
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Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

| | |
|---------------------------------------------------------------------|-------------------------------------------------------|
| Type of governing document (eg. trust deed, constitution) | Memorandum of Association and Articles of Association |
| How the charity is constituted (eg. trust, association, company) | Charitable Company |
| Trustee selection methods (eg. appointed by, elected by) | Trustees are voted in by an AGM |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The care and education of children up to five years in the local community.

Crescent Under Fives provides preschool education up to the age of five in the local area.

The trustees have had regard to the guidance issues by the Charity Commission on public benefit.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The Charity has continued to provide the care and education of children up to the age of five years in the local area despite the many ongoing challenges that early years sector has faced.

Crescent Under Fives is one of the only non-profit outstanding pre-schools in East Reading area.

Section E Financial review

Brief statement of the charity's policy on reserves

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Details of any funds materially in deficit

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Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

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Section F Other optional information

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Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|-------------------------------------|-------------------------------------------------------------------------------------|-----------|
| Signature(s) |  | |
| Full name(s) | Zohaib Hassan | Rifat Jan |
| Position (eg Secretary, Chair, etc) | Treasurer | Trustee |
| Date | 31/05/2025 | |

Company registration number: **05088518**

Charity number: **1104654**

CRESCENT UNDER FIVES
DIRECTORS AND TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
For the year ended 31 August 2024

Crescent Under Fives

Financial Statements

Year ended 31 August 2024

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| The following pages do not form part of the financial statements | |
| Detailed Income Statement | 9 |

Crescent Under Fives

Officers and Professional Advisers

Year ended 31 August 2024

| | |
|-------------------|-------------------------------------------------------------------------------------------------------------|
| Directors | Z Hassan T Dand (resigned 4 September 2023) R Jan (appointed 4 September 2023) |
| Registered office | Crescent Under Fives C/O Alfred Sutton School 148 Wokingham Road Reading RG6 1JR United Kingdom |
| Accountant | Hassan Accounting 265 Wykeham Road Reading Berkshire RG6 1PL United Kingdom |
| Bank | Santander UK PLC 2 Triton Square Regent's Place London NW1 3AN United Kingdom |

Crescent Under Fives

Trustees' Report

Year ended 31 August 2024

The trustees present their annual report and the financial statements for the year ended 31st August 2024. The trustees have adopted the Provisions of the Charities SORP (FRS102) effective from 1 January 2019 in preparing the annual report and financial statements of the charity.

DIRECTORS

The directors who served the company during the year were as follows:

Z Hassan

T Dand (resigned 4 September 2023)

R Jan (appointed 4 September 2023)

OBJECTS OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATION OF OUR WORK

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

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The board of trustees, who meet on a termly basis, are responsible for the administration of the charity. The day-to-day management is delegated to the Supervisor, who is responsible for the line management of the other members of the team.

Trustees are appointed by the existing board members and are drawn up by interested members of the public.

The trust places much reliance on the services of unpaid volunteers. This includes the time provided by the trustees.

PUBLIC BENEFIT

The trustees have complied with their duty to have due regard to the guidance on public benefit as published by the Charity Commission.

Crescent Under Fives

Directors' Report (continued)

Year ended 31 August 2024

The trustees feel that the charity is of public benefit.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Companies Act 2006 requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the company and of the profit and loss of the company for that period.

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SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 31 August 2024 and signed on behalf of the board by:



Z Hassan

Director

Crescent Under Fives

Statement of Financial Activities

Year ended 31 August 2024

| | Unrestricted Funds 2024 £ | Unrestricted Funds 2023 £ |
|--------------------------------------------|---------------------------------|---------------------------------|
| Charitable Activities | 149,977 | 134,178 |
| Incoming Resources | 149,977 | 134,178 |
| Expenditure on Charitable Activities | (149,114) | (137,190) |
| Net Incoming resources for the year | 863 | (3,012) |
| Reconciliation of funds | | |
| Total funds brought forward | 39,186 | 42,199 |
| Total funds carried forward | 40,049 | 39,186 |

The company has no other recognised items of income or expense other than the results for the year as set out above.

Crescent Under Fives

Statement of Financial Position

31 August 2024

| | Note | 2024 £ | 2023 £ |
|-------------------------------------------------------|------|---------------|---------------|
| Current assets | | | |
| Cash at bank and in hand | | 77,450 | 69,954 |
| Creditors: amounts falling due within one year | 5 | (20,605) | (13,972) |
| Net current assets | | <u>56,845</u> | <u>55,982</u> |
| Total assets less current liabilities | | <u>56,845</u> | <u>55,982</u> |
| Capital and Other reserves | | | |
| Capital Funds | | 16,796 | 16,796 |
| Unrestricted Funds | | 40,049 | 39,186 |
| Members funds | | <u>56,845</u> | <u>55,982</u> |

For the year ending 31 August 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Crescent Under Fives

Statement of Financial Position (continued)

31 August 2024

These financial statements were approved by the board of directors and authorised for issue on 31 August 2024, and are signed on behalf of the board by:



Z Hassan

Director

Company registration number: 05088518

The notes on pages 7 to 8 form part of these financial statements.

Crescent Under Fives

Notes to the Financial Statements

Year ended 31 August 2024

1 General information

The company is a private company limited by guarantee and is registered in England and Wales. The address of the registered office is Crescent Under Fives C/O Alfred Sutton School, 148 Wokingham Road, Reading, RG6 1JR, United Kingdom.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the company.

GOING CONCERN

After reviewing the charity's forecasts and projections the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

INCOMING RESOURCES

Fee income

Fees receivable are accounted for in the period in which the service is provided.

Donations and legacies

Donations and legacies receivable for the general purposes of the charity are credited to 'unrestricted funds'.

FUND ACCOUNTING

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

CASH AT BANK

Cash at bank and in hand includes cash at bank and in hand.

CREDITORS

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can

Crescent Under Fives

Notes to the Financial Statements (continued)

Year ended 31 August 2024

be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

INCOME FROM CHARITABLE ACTIVITIES

The income from charitable activities relates to fee income charged.

TRUSTEES' EXPENSES

No expenses were paid to any Trustees during the year, except to re-imburse them for purchases or out of pocket expenses made on behalf of the charitable company.

UNRESTRICTED FUNDS

All unrestricted funds held are unrestricted and available to be applied in furtherance of Crescent Under Fives' charitable objectives at the discretion of the Trustees.

4 Average number of employees

The average number of persons employed by the company during the year was 11 (2023: 11).

5 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|-----------------|--------|--------|
| | £ | £ |
| Other creditors | 20,605 | 13,972 |

Crescent Under Fives

Detailed Statement of Financial Activities

Year ended 31 August 2024

INCOMING RESOURCES

| | 2024 | 2023 |
|-----------------------------------|----------------|----------------|
| | £ | £ |
| Income from Charitable Activities | 148,915 | 133,625 |
| Other income | 1,062 | 553 |
| | <u>149,977</u> | <u>134,178</u> |
| Gross surplus | <u>149,977</u> | <u>134,178</u> |

EXPENDITURE ON CHARITABLE ACTIVITIES

| | 2024 | 2023 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 108,554 | 96,975 |
| Employers NI | 9,511 | 8,347 |
| Defined contribution pension costs | 3,532 | 3,190 |
| Training costs | 759 | 1,184 |
| Rent | 8,658 | 8,367 |
| Staff entertainment | 5,819 | 4,026 |
| Client entertainment | 4,282 | 6,554 |
| Marketing | 353 | 503 |
| Printing, postage and stationery | 221 | 307 |
| Telephone | 993 | 995 |
| Accountancy fees | 500 | 500 |
| Professional fees | 673 | 507 |
| General insurance | - | 356 |
| Cleaning | 5,259 | 5,379 |
| | <u>149,114</u> | <u>137,190</u> |
| Operating surplus/(deficit) | <u>863</u> | <u>(3,012)</u> |



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
CRESCENT UNDER FIVES

**On accounts for the year
ended**

31st August 2024

**Charity no
(if any)**

1104654

Set out on pages

1-9

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2024**.

**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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other 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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

31/05/2025

Name:

Asrar Ahmed

**Relevant professional
qualification(s) or body
(if any):**

Institute of Financial Accountants, UK

Address:

167 Links Road

London

SW17 9EP

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

| |
|-----|
| N/A |
|-----|

CRESCENT UNDER FIVES

England & Wales - Charity number 1104654

Accounts



Trustees' Annual Report for the period

Period start date: From 1st Sep 2022 To 31st Aug 2023

Section A Reference and administration details

Charity name: Crescent Under Fives

Other names charity is known by:

Registered charity number (if any): 1104654

Charity's principal address: Crescent Under Fives C/O Alfred Sutton School
148 Wokingham Road
Reading
Postcode: RG6 1JR

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------|
| 1 | Faria Sarah Parker | Secretary | | AGM |
| 2 | Tracie Dand | Chair | | AGM |
| 3 | Zohaib Hassan | Treasurer | | AGM |
| 4 | | | | |
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |
| | |
| | |

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |
| | | |

Name of chief executive or names of senior staff members (Optional information)

| |
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Section B Structure, governance and management

Description of the charity's trusts

| | |
|----------------------------------------------------------------------------------|-------------------------------------------------------|
| Type of governing document <small>(eg. trust deed, constitution)</small> | Memorandum of Association and Articles of Association |
| How the charity is constituted <small>(eg. trust, charitable company)</small> | Charitable Company |
| Trustee selection methods <small>(eg. appointed by, elected by)</small> | Trustees are voted in by an AGM |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

| |
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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

| |
|-----------------------------------------------------------------------------|
| The care and education of children up to five years in the local community. |
|-----------------------------------------------------------------------------|

Crescent Under Fives provides preschool education up to the age of five in the local area.

The trustees have had regard to the guidance issues by the Charity Commission on public benefit.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The Charity has continued to provide the care and education of children up to the age of five years in the local area despite the many ongoing challenges that early years sector has faced.

Crescent Under Fives is one of the only non-profit outstanding pre-schools in East Reading area.

Section E**Financial review**

Brief statement of the charity's policy on reserves

Details of any funds materially in deficit

Further financial review details (Optional information)

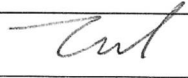
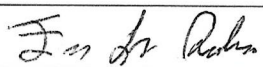
You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F**Other optional information****Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|--------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Signature(s) |  |  |
| Full name(s) | Tracie Dand | Faria Sarah Parker |
| Position (eg Secretary, Chair, etc) | Chair | Secretary |

Date 24/05/2024

Company registration number: **05088518**
Charity number: **1104654**

Crescent Under Fives
DIRECTORS' AND TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

For the year ended 31 August 2023

Crescent Under Fives

Financial Statements

Year ended 31 August 2023

| CONTENTS | PAGE |
|-------------------------------------------------------------------------|-------|
| Officers and Professional Advisers | 1 |
| Trustees' Report | 2 - 3 |
| Statement of Financial Activities | 4 |
| Statement of Financial Position | 5 - 6 |
| Notes to the Financial Statements | 7 - 8 |
| The following pages do not form part of the financial statements | |
| Detailed Statement of Financial Activities | 9 |

Crescent Under Fives

Officers and Professional Advisers

Year ended 31 August 2023

| | |
|-------------------|-------------------------------------------------------------------------------------------------------------|
| Directors | Z Hassan (appointed 21/04/2023) P Dand (resigned 21/04/2023) T Dand |
| Company secretary | Faria Sarah Parker |
| Registered office | Crescent Under Fives C/O Alfred Sutton School 148 Wokingham Road Reading RG6 1JR United Kingdom |
| Accountant | Hassan Accounting 265 Wykeham Road Reading Berkshire RG6 1PL United Kingdom |
| Bank | Santander UK PLC 2 Triton Square Regent's Place London NW1 3AN United Kingdom |

Crescent Under Fives

Trustees' Report

Year ended 31 August 2023

The trustees present their annual report and the financial statements for the year ended 31st August 2023. The trustees have adopted the Provisions of the Charities SORP (FRS102) effective from 1 January 2019 in preparing the annual report and financial statements of the charity.

DIRECTORS

The directors who served the company during the year were as follows:

| | |
|----------|------------------------|
| Z Hassan | (appointed 21/04/2023) |
| P Dand | (resigned 21/04/2023) |
| T Dand | |

OBJECTS OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATION OF OUR WORK

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The company was incorporated on 30 March 2004.
The charity was registered on 30 June 2004.

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The aims of the charity are to run a pre-school to enhance the development and education of children, primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

The board of trustees, who meet on a termly basis, are responsible for the administration of the charity. The day to day management is delegated to the Supervisor, who is responsible for the line management of the other members of the team.

Trustees are appointed by the existing board members and are drawn from interested members of the public.

The trust places much reliance on the services of unpaid volunteers. This includes the time provided by the trustees.

Crescent Under Fives

Trustees' Report (continued)

Year ended 31 August 2023

PUBLIC BENEFIT

The trustees have complied with their duty to have due regard to the guidance on public benefits as published by the Charity Commission.

The trustees feel that the charity is of public benefit.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Companies Act 2006 requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the company and of the profit and loss of the company for that period.

In preparing those financial statements the directors are required to:

- (i) Select suitable accounting policies and then apply them consistently;
- (ii) Make judgements and estimates that are reasonable and prudent;
- (iii) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy any time the financial position of the company.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 24 May 2024 and signed on behalf of the board by:



T Dand
Director



Faria Sarah Parker
Company secretary

Crescent Under Fives

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 August 2023

| | Unrestricted Funds 2023 £ | Unrestricted Funds 2022 £ |
|--------------------------------------------|---------------------------------|---------------------------------|
| Incoming Resources | | |
| Charitable activities | 133,625 | 123,374 |
| Other Income | 553 | 7,255 |
| Total incoming resources | 134,178 | 130,629 |
| Expenditure on Charitable activities | (137,190) | (121,292) |
| Net incoming resources for the year | (3,012) | 9,337 |
| Reconciliation of funds | | |
| Total funds brought forward | 42,199 | 32,862 |
| Total funds carried forward | 39,186 | 42,199 |

The company has no other recognised items of income or expense other than the results for the year as set out above.

The notes on pages 7 to 8 form part of these financial statements.

Crescent Under Fives

Statement of Financial Position

31 August 2023

| | Note | 2023 £ | 2022 £ |
|-------------------------------------------------------|------|---------------|---------------|
| Current assets | | | |
| Cash at bank and in hand | | 69,954 | 75,832 |
| Creditors: amounts falling due within one year | 5 | (13,972) | (16,837) |
| Net current assets | | <u>55,982</u> | <u>58,995</u> |
| Total assets less current liabilities | | <u>55,982</u> | <u>58,995</u> |
| Capital and Other reserves | | | |
| Capital Funds | | 16,796 | 16,796 |
| Unrestricted Funds | | 39,186 | 42,199 |
| Members funds | | <u>55,982</u> | <u>58,995</u> |

For the year ending 31 August 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 7 to 8 form part of these financial statements.

Crescent Under Fives

Statement of Financial Position (continued)

31 August 2023

These financial statements were approved by the board of directors and authorised for issue on 24 May 2024, and are signed on behalf of the board by:



T Dand

Director

Company registration number: 05088518

The notes on pages 7 to 8 form part of these financial statements.

Crescent Under Fives

Notes to the Financial Statements

Year ended 31 August 2023

1 General information

The company is a private company limited by guarantee and is registered in England and Wales. The address of the registered office is Crescent Under Fives C/O Alfred Sutton School, 148 Wokingham Road, Reading, RG6 1JR, United Kingdom.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the company.

GOING CONCERN

After reviewing the charity's forecasts and projections the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

INCOMING RESOURCES

Fee income

Fees receivable are accounted for in the period in which the service is provided.

Donations and legacies

Donations and legacies receivable for the general purposes of the charity are credited to 'unrestricted funds'.

FUND ACCOUNTING

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

CASH AT BANK

Cash at bank and in hand includes cash at bank and in hand.

CREDITORS

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can

Crescent Under Fives

Notes to the Financial Statements (continued)

Year ended 31 August 2023

be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

INCOME FROM CHARITABLE ACTIVITIES

The income from charitable activities relates to fee income charged.

TRUSTEES' EXPENSES

No expenses were paid to any Trustees during the year, except to re-imburse them for purchases or out of pocket expenses made on behalf of the charitable company.

UNRESTRICTED FUNDS

All unrestricted funds held are unrestricted and available to be applied in furtherance of Crescent Under Fives' charitable objectives at the discretion of the Trustees.

4 Average number of employees

The average number of persons employed by the company during the year was 11 (2022: 11).

5 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|-------------------------------------|--------|--------|
| | £ | £ |
| Deferred Income and Other creditors | 13,972 | 16,837 |

Crescent Under Fives

Detailed Statement of Financial Activities

Year ended 31 August 2023

INCOMING RESOURCES

| | 2023 | 2022 |
|-----------------------|-----------------------|-----------------------|
| | £ | £ |
| Charitable Activities | 133,625 | 123,374 |
| Other income | 553 | 7,255 |
| | <u>134,178</u> | <u>130,629</u> |
| Gross surplus | <u><u>134,178</u></u> | <u><u>130,629</u></u> |

EXPENDITURE ON CHARITABLE ACTIVITIES

| | 2023 | 2022 |
|------------------------------------|-----------------------|---------------------|
| | £ | £ |
| Wages and salaries | 96,975 | 94,090 |
| Employers NI | 8,347 | 1,725 |
| Defined contribution pension costs | 3,190 | 2,718 |
| Training costs | 1,184 | 866 |
| Rent | 8,367 | 8,659 |
| Staff entertainment | 4,026 | 2,224 |
| Client entertainment | 6,554 | 4,370 |
| Marketing | 503 | 487 |
| Printing, postage and stationery | 307 | 446 |
| Telephone | 995 | 722 |
| Independent Examiner's fees | 500 | 500 |
| Professional fees | 507 | 537 |
| General insurance | 356 | 1,014 |
| Cleaning | 5,379 | 2,934 |
| | <u>137,190</u> | <u>121,292</u> |
| Operating (deficit)/surplus | <u><u>(3,012)</u></u> | <u><u>9,337</u></u> |



Section A

Independent Examiner's Report

Report to the trustees/
members of

CRESCENT UNDER FIVES

On accounts for the year
ended

31st August 2023

Charity no
(if any)

1104654

Set out on pages

1-10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2023**.

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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other 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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Asrar Ahmed

Date:

31/05/2024

Name:

Asrar Ahmed

Relevant professional
qualification(s) or body
(if any):

Institute of Financial Accountants, UK

Address:

27 Aldis Street

London

SW17 0RZ

CRESCENT UNDER FIVES

England & Wales - Charity number 1104654

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|-------------|-------------------|-----|------|-----------|------------------|-----|------|
| From | Period start date | | | To | Period end date | | |
| | 1 st | Sep | 2021 | | 31 st | Aug | 2022 |

Section A Reference and administration details

Charity name

Crescent Under Fives

Other names charity is known by

Registered charity number (if any)

104654

Charity's principal address

Crescent Under Fives C/O Alfred Sutton School
 148 Wokingham Road
 Reading
Postcode RG6 1JR

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|--------------------|-----------------|-----------------------------------|---------------------------------------------------------------|
| 1 | Faria Sarah Parker | Secretary | | AGM |
| 2 | Tracie Dand | Chair | | AGM |
| 3 | Philip Dand | Treasurer | | AGM |
| 4 | | | | |
| 5 | | | | |
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| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |
| | |
| | |

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |
| | | |

Name of chief executive or names of senior staff members (Optional information)

| |
|--|
| |
|--|

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Memorandum of Association and Articles of Association

How the charity is constituted
(eg. trust, association, company)

Charitable Company

Trustee selection methods
(eg. appointed by, elected by)

Trustees are voted in by an AGM

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

| |
|--|
| |
|--|

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The care and education of children up to five years in the local community.

Crescent Under Fives provides preschool education up to the age of five in the local area.

The trustees have had regard to the guidance issues by the Charity Commission on public benefit.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The Charity has continued to provide the care and education of children up to the age of five years in the local area despite the many ongoing challenges that early years sector has faced.

Crescent Under Fives is one of the only non-profit outstanding pre-schools in East Reading area.

Section E Financial review

Brief statement of the charity's policy on reserves

| | |
|--|--|
| | |
|--|--|

Details of any funds materially in deficit

| | |
|--|--|
| | |
|--|--|

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

| | |
|--|--|
| | |
|--|--|



Section F Other optional information

| | |
|--|--|
| | |
|--|--|

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | | |
|--|-------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| | Signature(s) |  |  |
| | Full name(s) | Tracie Dand | Faria Sarah Parker |
| | Position (eg Secretary, Chair, etc) | Chair | Secretary |
| | Date | 25/05/2023 | |

Company registration number: **05088518**

Charity number: **1104654**

Crescent Under Fives
DIRECTORS' AND TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
For the year ended 31 August 2022

Crescent Under Fives

Financial Statements

Year ended 31 August 2022

| CONTENTS | PAGE |
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| Officers and Professional Advisers | 1 |
| Trustees' Report | 2 - 3 |
| Statement of Financial Activities | 4 |
| Statement of Financial Position | 5 - 6 |
| Notes to the Financial Statements | 7 - 8 |
| The following pages do not form part of the financial statements | |
| Detailed Statement of Financial Activities | 9 - 10 |

Crescent Under Fives

Officers and Professional Advisers

Year ended 31 August 2022

| | |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Directors | T Dand (appointed 19/10/2021) P Dand (appointed 19/10/2021) Y Ambreen (resigned 19/10/2021) M Mujtaba-Tariq (resigned 19/10/2021) S Rafiq-Chaudhry (resigned 19/10/2021) |
| Company secretary | Faria Sarah Parker |
| Registered office | Crescent Under Fives C/O Alfred Sutton School 148 Wokingham Road Reading Berkshire RG6 1JR United Kingdom |
| Accountant | Hassan Accounting 265 Wykeham Road Reading Berkshire RG6 1PL United Kingdom |
| Bank | Santander UK PLC 2 Triton Square Regent's Place London NW1 3AN United Kingdom |

Crescent Under Fives

Trustees' Report

Year ended 31 August 2022

The trustees present their annual report and the financial statements for the year ended 31st August 2022. The trustees have adopted the Provisions of the Charities SORP (FRS102) effective from 1 January 2019 in preparing the annual report and financial statements of the charity.

DIRECTORS

The directors who served the company during the year were as follows:

| | |
|------------------|------------------------|
| T Dand | (appointed 19/10/2021) |
| P Dand | (appointed 19/10/2021) |
| Y Ambreen | (resigned 19/10/2021) |
| M Mujtaba-Tariq | (resigned 19/10/2021) |
| S Rafiq-Chaudhry | (resigned 19/10/2021) |

OBJECTS OF THE CHARITY, PRINCIPAL ACTIVITIES AND ORGANISATION OF OUR WORK

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The company was incorporated on 30 March 2004.
The charity was registered on 30 June 2004.

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The aims of the charity are to run a pre-school to enhance the development and education of children, primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

The board of trustees, who meet on a termly basis, are responsible for the administration of the charity. The day to day management is delegated to the Supervisor, who is responsible for the line management of the other members of the team.

Trustees are appointed by the existing board members and are drawn from interested members of the public.

The trust places much reliance on the services of unpaid volunteers. This includes the time provided by the trustees.

Crescent Under Fives

Trustees' Report (continued)

Year ended 31 August 2022

PUBLIC BENEFIT

The trustees have complied with their duty to have due regard to the guidance on public benefit as published by the Charity Commission.

The trustees feel that the charity is of public benefit.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Companies Act 2006 requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the company and of the profit and loss of the company for that period.

In preparing those financial statements the directors are required to:

- (i) Select suitable accounting policies and then apply them consistently;
- (ii) Make judgements and estimates that are reasonable and prudent;
- (iii) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy any time the financial position of the company.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 25/05/2023 and signed on behalf of the board by:



T Dand
Director



Faria Sarah Parker
Company secretary

Crescent Under Fives

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 August 2022

| | Unrestricted Funds 2022 £ | Unrestricted Funds 2021 £ |
|--------------------------------------------|---------------------------------|---------------------------------|
| Incoming Resources | | |
| Charitable activities | 123,374 | 135,149 |
| Other Income | 7,255 | 275 |
| Total incoming resources | 130,629 | 135,424 |
| Expenditure on Charitable activities | (121,292) | (116,940) |
| Net incoming resources for the year | 9,337 | 18,484 |
| Reconciliation of funds | | |
| Total funds brought forward | 32,862 | 14,378 |
| Total funds carried forward | 42,199 | 32,862 |

The company has no other recognised items of income or expense other than the results for the year as set out above.

Crescent Under Fives

Statement of Financial Position

31 August 2022

| | Note | 2022 £ | 2021 £ |
|-------------------------------------------------------|------|---------------|---------------|
| Current assets | | | |
| Cash at bank and in hand | | 75,832 | 66,705 |
| Creditors: amounts falling due within one year | 5 | (16,837) | (17,047) |
| Net current assets | | <u>58,995</u> | <u>49,658</u> |
| Total assets less current liabilities | | <u>58,995</u> | <u>49,658</u> |
| Capital and Other reserves | | | |
| Capital Funds | | 16,796 | 16,796 |
| Unrestricted Funds | | 42,199 | 32,862 |
| Total funds | | <u>58,995</u> | <u>49,658</u> |

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

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 7 to 8 form part of these financial statements.

Crescent Under Fives

Statement of Financial Position (continued)

31 August 2022

These financial statements were approved by the board of directors and authorised for issue on 25/05/2023, and are signed on behalf of the board by:



T Dand

Director

Company registration number: 05088518

Crescent Under Fives

Notes to the Financial Statements

Year ended 31 August 2022

1 General information

The company is a private company limited by guarantee and is registered in England and Wales. The address of the registered office is Crescent Under Fives C/O Alfred Sutton School, 148 Wokingham Road, Reading, Berkshire, RG6 1JR, United Kingdom.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the company.

GOING CONCERN

After reviewing the charity's forecasts and projections the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

INCOMING RESOURCES

Fee income

Fees receivable are accounted for in the period in which the service is provided.

Donations and legacies

Donations and legacies receivable for the general purposes of the charity are credited to 'unrestricted funds'.

FUND ACCOUNTING

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

CASH AT BANK

Cash at bank and in hand includes cash at bank and in hand.

CREDITORS

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can

Crescent Under Fives

Notes to the Financial Statements (continued)

Year ended 31 August 2022

be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

INCOME FROM CHARITABLE ACTIVITIES

The income from charitable activities relates to fee income charged.

TRUSTEES' EXPENSES

No expenses were paid to any Trustees during the year, except to re-imburse them for purchases or out of pocket expenses made on behalf of the charitable company.

UNRESTRICTED FUNDS

All unrestricted funds held are unrestricted and available to be applied in furtherance of Crescent Under Fives' charitable objectives at the discretion of the Trustees.

4 Average number of employees

The average number of persons employed by the company during the year was 11 (2021: 11).

5 Creditors: amounts falling due within one year

| | 2022 | 2021 |
|-------------------------------------|--------|--------|
| | £ | £ |
| Deferred Income and Other creditors | 16,837 | 17,047 |

Crescent Under Fives

Detailed Statement of Financial Activities

Year ended 31 August 2022

INCOMING RESOURCES

| | 2022 | 2021 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Charitable Activities | 123,374 | 135,149 |
| Other income | 7,255 | 275 |
| | <u>130,629</u> | <u>135,424</u> |
| Gross surplus | <u>130,629</u> | <u>135,424</u> |

EXPENDITURE ON CHARITABLE ACTIVITIES

| | 2022 | 2021 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 94,090 | 88,847 |
| Employers NI | 1,725 | 3,256 |
| Defined contribution pension costs | 2,718 | 1,897 |
| Other staff costs | - | 65 |
| Training costs | 866 | - |
| Defined benefit pension costs | - | 10 |
| Rent | 8,659 | 5,358 |
| Staff entertainment | 2,224 | 1,121 |
| Client entertainment | 4,370 | 4,167 |
| Marketing | 487 | 267 |
| Printing, postage and stationery | 446 | 404 |
| Telephone | 722 | 669 |
| Independent Examiner's fees | 500 | 630 |
| Professional fees | 537 | 1,312 |
| General insurance | 1,014 | 8,937 |
| Cleaning | 2,934 | - |
| | <u>121,292</u> | <u>116,940</u> |

Crescent Under Fives

Detailed Statement of Financial Activities (continued)

Year ended 31 August 2022

| | | |
|---------------------------------------|-------|--------|
| Operating surplus | 9,337 | 18,484 |
| Surplus before tax | 9,337 | 18,484 |
| Surplus for the financial year | 9,337 | 18,484 |



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
CRESCENT UNDER FIVES

**On accounts for the year
ended**

31st August 2022

**Charity no
(if any)**

1104654

Set out on pages

1-10

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2022**.

**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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other 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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Asrar Ahmed

Date:

31/05/2023

Name:

Asrar Ahmed

**Relevant professional
qualification(s) or body
(if any):**

Institute of Financial Accountants, UK

Address:

27 Aldis Street, London SW17 0RZ

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

| |
|-----|
| N/A |
|-----|

CRESCENT UNDER FIVES

England & Wales - Charity number 1104654

Accounts



Trustees' Annual Report for the period

From 1st September 2020 Period start date To 31st August 2021 Period end date

Charity name: Crescent Under Fives

Charity registration number: 1104654

Objectives and Activities

| | SORP reference | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | The care and education of children up to five years in the local community. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | Crescent Under Fives provides pre-school education up to the age of five in the local area. |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | The trustees have had regard to the guidance issues by the Charity Commission on public benefit. |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|------------------------------------------------------------------|----------------|--|
| Policy on grant making | Para 1.38 | |
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | |
| Other | | |

Achievements and Performance

| | SORP reference | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>The Charity has continued to provide the care and education of children up to the age of five years in the local area despite the many ongoing challenges that early years sector has faced.</p> <p>Crescent Under Fives is one of the only non-profit outstanding pre-schools in East Reading area.</p> |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--------------------------------------------------------------|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

Financial Review

| | | |
|----------------------------------------------------------------------------------|-----------|--|
| Review of the charity's financial position at the end of the period | Para 1.21 | |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | |
| Amount of reserves held | Para 1.22 | |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---------------------------------------------------------------------------------|-----------|--|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | |
| Other | | |

Structure, Governance and Management

| | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------------------------------------------|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | Memorandum of Association and Articles of Association |
| How is the charity constituted? (e.g unincorporated association, CIO) | Para 1.25 | Charitable Company |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Trustees are voted in by an AGM |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|-------------------------------------------------------------------------------------------|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and Administrative details

| | |
|-----------------------------|------------------------------------------------------------------------|
| Charity name | Crescent Under Fives |
| Other name the charity uses | |
| Registered charity number | 1104654 |
| Charity's principal address | Crescent Under Fives Pre-School 148 Wokingham Road, Reading RG6 1JR |
| | |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|---------------------|------------------------|------------------------------------------|----------------------------------------------------------------------|
| 1 | Faria Sarah Parker | Secretary | | AGM |
| 2 | Tracie Dand | Chair | | AGM |
| 3 | Philip Dand | Treasurer | | AGM |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
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| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Corporate trustees – names of the directors at the date the report was approved

| Director name | | |
|----------------------|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|---------------------|------------------------------------------|--|
| | | |
| | | |
| | | |
| | | |
| | | |

Funds held as custodian trustees on behalf of others

| | |
|-------------------------------------------------------------------------------------------------------------------------------|--|
| Description of the assets held in this capacity | |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | |

Additional information (optional)

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|-----------------|------|---------|

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

Name of chief executive or names of senior staff members (Optional information)

| |
|--|
| |
|--|

Exemptions from disclosure

Reason for non-disclosure of key personnel details

| |
|--|
| |
|--|

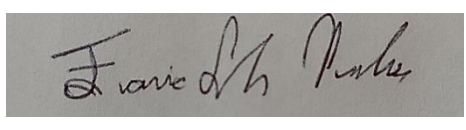
Other optional information

| |
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| |
|--|

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|--------------------------------------------|-----------------------------------------------------------------------------------|--|
| Signature(s) |  | |
| Full name(s) | Faria Sarah Parker | |
| Position (eg Secretary, Chair, etc) | Secretary | |
| Date | 22/11/2022 | |

**CRESCENT UNDER FIVES PRE SCHOOL
DIRECTORS' AND TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST AUGUST 2021**

Company No. 05088518 (Registered in England and Wales)
Charity No. 1104654

CRESCENT UNDER FIVES PRE SCHOOL

CONTENTS

| | Page |
|-------------------------------------------------|-------------|
| Officers and professional advisers | 1 |
| Director's report | 2 |
| Statement of director's responsibilities | 3 |
| Statement of Financial Activities | 4 |
| Balance sheet | 5 |
| Notes to the financial statements | 6 to 9 |
| Independent Examiner's Report | 10 |

CRESCENT UNDER FIVES PRE SCHOOL

OFFICERS AND PROFESSIONAL ADVISERS

| | |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Directors | Tracie Dand Philip Jon Dand |
| Trustees | Shabana Miriam Rafiq-Chaudhry Mohsin Mujtaba-Tariq Human Shahzad Anna Hutt |
| Company number | 05088518 (Registered in England and Wales) |
| Charity number | 1104654 |
| Registered Office | Alfred Sutton School 148 Wokingham Road Reading RG6 1JR |
| Bankers | Santander UK plc 2 Triton Square Regent's Place London NW1 3AN |
| Independent Examiner | Jonathan David Mills BSc (Hons) CA ACCA Black & White Accounting Limited 2-3 Stable Court Herriard Park Herriard Basingstoke Hampshire RG25 2PL |

CRESCENT UNDER FIVES PRE SCHOOL

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED

31ST AUGUST 2021

The trustees present their annual report and the financial statements for the year ended 31st August 2021. The trustees have adopted the Provisions of the Charities SORP (FRS102) effective from 1 January 2019 in preparing the annual report and financial statements of the charity.

Objects of the Charity, Principal Activities and Organisation of our work

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

The company was incorporated on 30 March 2004.

The charity was registered on 30 June 2004.

Objects of the Charity, Principal Activities and Organisation of our work

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

The aims of the charity are to run a pre-school to enhance the development and education of children, primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

The board of trustees, who meet on a termly basis, are responsible for the administration of the charity. The day to day management is delegated to the Supervisor, who is responsible for the line management of the other members of the team.

Trustees are appointed by the existing board members and are drawn from interested members of the public.

The trust places much reliance on the services of unpaid volunteers. This includes the time provided by the trustees.

Public Benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit as published by the Charity Commission.

The trustees feel that the charity is of public benefit.

CRESCENT UNDER FIVES PRE SCHOOL

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED

31ST AUGUST 2021

Directors and Trustees

All the Directors and Trustees are named on page 1.

The following directors held office during the whole of the period:

M Mujtaba-Tariq
S Rafiq-Chaudhry

Y Ambreen was appointed on 8 October 2020.

N Vine resigned on 8 October 2020.

Trustees' Responsibilities in Relation to the Financial Statements

The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Companies Act 2006 requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the company and of the profit and loss of the company for that period.

In preparing those financial statements the directors are required to:

- (i) Select suitable accounting policies and then apply them consistently;
- (ii) Make judgements and estimates that are reasonable and prudent;
- (iii) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy any time the financial position of the company.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company exemption

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

By order of the Board

Director

Date: _____

CRESCENT UNDER FIVES PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED

31ST AUGUST 2021

| | <u>Notes</u> | <u>Unrestricted Funds 2021</u> | <u>Restricted Funds 2021</u> | <u>Total Funds 2021</u> | <u>Unrestricted Funds 2020</u> | <u>Restricted Funds 2020</u> | <u>Total Funds 2020</u> | |
|-------------------------------------------------|--------------|----------------------------------------|--------------------------------------|---------------------------------|----------------------------------------|--------------------------------------|---------------------------------|-------|
| Incoming resources | | | | | | | | |
| Income and endowments from: | | | | | | | | |
| Charitable activities | | 135,149 | - | 135,149 | 117,214 | - | 117,214 | |
| Other income | | 275 | - | 275 | 5,773 | - | 5,773 | |
| Total incoming resources | | 135,424 | - | 135,424 | 122,987 | - | 122,987 | |
| Resources expended | | | | | | | | |
| Expenditure on: | | | | | | | | |
| Charitable activities | 4 | 116,941 | - | 116,941 | 105,954 | - | 105,954 | |
| Total resources expended | | 116,941 | - | 116,941 | 105,954 | - | 105,954 | |
| Net incoming resources for the year 2021 | | 18,484 | - | 18,484 | 17,033 | - | 17,033 | |
| Reconciliation of funds | | | | | | | | |
| Total funds brought forward | | 14,378 | - | 14,378 | - | 2,655 | - | 2,655 |
| Total funds carried forward | | <u>32,862</u> | <u>-</u> | <u>32,862</u> | <u>14,378</u> | <u>-</u> | <u>14,378</u> | |

The notes on pages 6 to 9 form part of these financial statements.

CRESCENT UNDER FIVES PRE SCHOOL

BALANCE SHEET

AS AT 31ST AUGUST 2021

| | Notes | 2021 | 2020 |
|-------------------------------------------------------|-------|-----------------|-----------------|
| | | £ | £ |
| Current Assets | | | |
| Cash at bank and in hand | | 66,704 | 45,763 |
| | | <u>66,704</u> | <u>45,763</u> |
| Creditors: amounts falling due within one year | 9 | <u>(17,047)</u> | <u>(14,589)</u> |
| Net current assets | | 49,658 | 31,174 |
| Net assets | | <u>49,658</u> | <u>31,174</u> |
| Capital Funds | | 16,796 | 16,796 |
| Unrestricted Funds | | 32,862 | 14,378 |
| Restricted Funds | | - | - |
| Total funds | | <u>49,658</u> | <u>31,174</u> |

Approval

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the directors on _____ and signed by:

The notes on pages 6 to 9 form part of these financial statements.

CRESCENT UNDER FIVES PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST AUGUST 2021

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a Basis of accounting

The accounts 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) issued on 16th July 2014.

Crescent Under Fives Pre School meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

There are no significant judgements made in the process of applying the entity's accounting policies.

b Preparation of the accounts on a going concern basis

After reviewing the charity's forecasts and projections the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

c Incoming resources

Fee income

Fees receivable are accounted for in the period in which the service is provided.

Donations and legacies

Donations and legacies receivable for the general purposes of the charity are credited to 'unrestricted funds'.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

e Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Cost of raising funds comprise the costs of marketing
- Expenditure on charitable activities includes the costs of salaries, and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

CRESCENT UNDER FIVES PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED

31ST AUGUST 2021

f Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activity. Support costs include the costs of office salaries, and governance costs which support the charity in the provision of education. The summary of what has been included in support costs is detailed in note 6.

g Cash at bank

Cash at bank and in hand includes cash at bank and in hand.

h Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

3 Income from charitable activities

The income from charitable activities relates to fee income charged.

4 Analysis of expenditure on charitable activities

| | 2021 | 2020 |
|-----------------------|-----------------------|-----------------------|
| | £ | £ |
| Salaries and benefits | 94,000 | 90,526 |
| Welfare costs | 1,121 | 882 |
| Insurance | 8,937 | 8,461 |
| Premises costs | 5,358 | 2,308 |
| Governance costs | 1,942 | 0 |
| Support costs | <u>5,582</u> | <u>3,777</u> |
| | <u><u>116,941</u></u> | <u><u>105,954</u></u> |

CRESCENT UNDER FIVES PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED

31ST AUGUST 2021

6 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the two charitable activities undertaken in the year. Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

| Governance costs | 2021 £ | 2020 £ |
|-------------------------|------------------|------------------|
| Professional fees | 1,942 | 0 |
| | <u>1,942</u> | <u>0</u> |

| Support costs | 2021 £ | 2020 £ |
|-------------------------------|------------------|------------------|
| Telephone | 669 | 0 |
| Website | 267 | 0 |
| Postage and Stationery | 75 | 0 |
| Playroom and Office Resources | 4,167 | 1,172 |
| Ink | 329 | 262 |
| Fundraising expenditure | 10 | 63 |
| Other | 65 | 2,280 |
| | <u>5,582</u> | <u>3,777</u> |

7 Net income/(expenditure) for the year

| This is stated after charging: | 2021 £ | 2020 £ |
|---------------------------------------|------------------|------------------|
| Independent Examiner's Fees | <u>630</u> | <u>600</u> |

CRESCENT UNDER FIVES PRE SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED

31ST AUGUST 2021

8 Analysis of staff costs, trustee remuneration and expenses

| | Total 2021 £ | Total 2020 £ |
|-----------------------|-----------------------------|-----------------------------|
| Salaries and wages | 88,847 | 86,646 |
| Social security costs | 3,257 | 2,774 |
| Pension costs | 1,897 | 1,105 |
| | <hr/> | <hr/> |
| | <u>94,000</u> | <u>90,526</u> |

| | 2021 £ | 2020 £ |
|---------------------------------------------------------|-------------------|-------------------|
| 9 Creditors: amounts falling due within one year | | |
| Deferred income | 16,417 | 17,363 |
| Other taxes and social security | - | - 2,774 |
| Accruals | 630 | - |
| | <hr/> | <hr/> |
| | <u>17,047</u> | <u>14,589</u> |

10 Trustees' expenses

No expenses were paid to any Trustees during the year, except to re-imburse them for purchases or out of pocket expenses made on behalf of the charitable company.

11 Unrestricted funds

All unrestricted funds held are unrestricted and available to be applied in furtherance of Crescent Under Fives' charitable objectives at the discretion of the Trustees.

12 Reserves Policy

The Trustees have a second account which is the reserve fund, with a balance of £23,297.59 at the year end.

13 Related party transactions

There are no related party transactions to report.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Crescent Under Fives

**On accounts for the year
ended**

31st August 2021

**Charity no
(if any)**

1104654

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2021.

**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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other 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.

** Please delete the words in the brackets if they do not apply.*

Signed:

J Mills

Date:

22/11/2022

Name:

Mr Jonathan David Mills BSc (Hons CA ACCA)

**Relevant professional
qualification(s) or body
(if any):**

ACCA CA

Address:

Black & White Accounting Limited, 2-3 Stable Court, Herriard Park,
Basingstoke, RG25 2PL

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

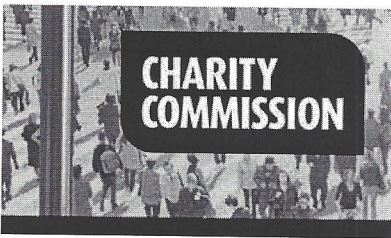
Give here brief details of any items that the examiner wishes to disclose.

NIA.

CRESCENT UNDER FIVES

England & Wales - Charity number 1104654

Accounts



Trustees' Annual Report

for the period

From (start date) to (end date)

Section A Reference and administration details

Charity name

Other names the charity is known by

Registered charity number (if any)

Charity's principal address

 Postcode

Names of the charity trustees who manage the charity

| | Trustee Name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|-----------------------|-----------------|-----------------------------------|---------------------------------------------------------------|
| 1 | SHABANA RAFIQ-CHAUDRY | CHAIR | 10/05/2019 - Present | |
| 2 | MOSSIN TARIQ | CHAIR | 10/05/2019 - Present | |
| 3 | HUMA RAHIN | TREASURER | 10/05/2019 - 04/12/19 | |
| 4 | NATALIA VINE | TREASURER | 04/12/19 - Present | |
| 5 | DIANA REVEZ | SECRETARY | 04/12/19 - Present | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Names of the trustees for the charity, if any (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |
| | |
| | |

| Type or adviser | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |
| | | |

Name of chief executive or names of senior staff members (optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg trust deed, constitution)

MEMORANDUM OF ASSOCIATION + ARTICLES OF ASSOCIATION

How the charity is constituted
(eg trust, association, company)

COMPANY LIMITED BY GUARANTEE

Trustee selection methods
(eg appointed by, elected by)

ELECTED BY AGM

Additional governance issues (optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
 - relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

out in its governing document

UP TO FIVE YEARS IN THE LOCAL COMMUNITY

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

CRESCENT UNDER FIVES PROVIDES PRE-SCHOOL EDUCATION UP TO THE AGE OF FIVE IN THE LOCAL AREA. THE TRUSTEES HAVE HAD REGARD TO THE GUIDANCE ISSUED BY THE CHARITY COMMISSION ON PUBLIC BENEFIT

Additional details of objectives and activities (optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

THE CHARITY HAS CONTINUED TO PROVIDE THE CARE AND EDUCATION OF CHILDREN UP TO THE AGE OF FIVE YEARS IN THE LOCAL AREA.

charity's policy on reserves

CHARITY CAN MEET ITS ONGOING
WORKING CAPITAL REQUIREMENTS.

Details of any funds materially in deficit

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

**CRESCENT UNDER FIVES
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

**CRESCENT UNDER FIVES
ANNUAL REPORT AND UNAUDITED ACCOUNTS
CONTENTS**

| | Page |
|----------------------------------|-------------|
| Company information | 3 |
| Directors' report | 4 |
| Income statement | 5 |
| Statement of financial position | 6 |
| Notes to the accounts | 7 |
| Detailed profit and loss account | 8 |

**CRESCENT UNDER FIVES
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2020**

Directors

Y Ambreen
M Mujtaba-Tariq
S Rafiq-Chaudhry

Company Number

05088518 (England and Wales)

Registered Office

CRESCENT UNDER FIVES C/O ALFRED SUTTON S
148 WOKINGHAM ROAD
READING
RG6 1JR
UNITED KINGDOM

Accountants

Black & White Chartered Certified Accountants
2-3 Stable Court
Herriard Park
Herriard
Hampshire
RG25 2PL

**CRESCENT UNDER FIVES
(COMPANY NO: 05088518 ENGLAND AND WALES)
DIRECTORS' REPORT**

The directors present their report and accounts for the year ended 31 August 2020.

Directors

The following directors held office during the whole of the period:

M Mujtaba-Tariq
S Rafiq-Chaudhry

N Vine was appointed on 4 December 2019.

The following directors resigned during the period:

A Hutt resigned on 4 December 2019.
H Khan resigned on 4 December 2019.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....
S Rafiq-Chaudhry
Director

Approved by the board on: 30 June 2021

**CRESCENT UNDER FIVES
INCOME STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2020**

| | 2020 |
|------------------------------------------------------|---------------------|
| | £ |
| Turnover | |
| Cost of sales | 11,335 |
| Gross profit | <u>(1,132)</u> |
| | 10,203 |
| Administrative expenses | |
| Other operating income | (102,049) |
| Operating profit | <u>100,929</u> |
| | 9,083 |
| Interest receivable and similar income | |
| | 5 |
| Profit on ordinary activities before taxation | <u>9,088</u> |
| Tax on profit/(loss) on ordinary activities | - |
| Profit for the financial year | <u><u>9,088</u></u> |

**CRESCENT UNDER FIVES
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2020**

| | Notes | 2020 £ |
|-------------------------------------------------------|-------|----------------------|
| Current assets | | |
| Cash at bank and in hand | | 45,763 |
| Creditors: amounts falling due within one year | 4 | (14,589) |
| Net current assets | | <u>31,174</u> |
| Net assets | | <u>31,174</u> |
| Capital and reserves | | |
| Capital contribution reserve | | 16,796 |
| Profit and loss account | | 14,378 |
| Shareholders' funds | | <u><u>31,174</u></u> |

For the year ending 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 30 June 2021 and were signed on its behalf by

S Rafiq-Chaudhry
Director

Company Registration No. 05088518

**CRESCENT UNDER FIVES
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

1 Statutory information

Crescent Under Fives is a private company, limited by shares, registered in England and Wales, registration number 05088518. The registered office is CRESCENT UNDER FIVES C/O ALFRED SUTTON S, 148 WOKINGHAM ROAD, READING, RG6 1JR, UNITED KINGDOM.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

4 Creditors: amounts falling due within one year

| | 2020 |
|---------------------------|-------------|
| | £ |
| Taxes and social security | (2,774) |
| Deferred income | 17,363 |
| | <hr/> |
| | 14,589 |
| | <hr/> <hr/> |

5 Average number of employees

During the year the average number of employees was 0.

**CRESCENT UNDER FIVES
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2020**

This schedule does not form part of the statutory accounts.

| | 2020 £ |
|------------------------------------------------------|-------------------------|
| Turnover | |
| Fees | 11,335 |
| Cost of sales | 1,132 |
| Other direct costs | 1,132 |
| Gross profit | 10,203 |
| Administrative expenses | |
| Wages and salaries | 83,149 |
| Pensions | 1,105 |
| Staff training and welfare | 1,197 |
| Entertaining | 258 |
| Rent | 8,461 |
| Rates | 2,308 |
| Cleaning | 2,826 |
| Telephone and fax | 61 |
| Stationery and printing | 1,478 |
| Software | 353 |
| Advertising and PR | 27 |
| Other legal and professional | 826 |
| | 102,049 |
| Other operating income | |
| Other operating income | 95,364 |
| Government grants | 5,565 |
| | 100,929 |
| Operating profit | 9,083 |
| Interest receivable | |
| Interest receivable | 5 |
| Profit on ordinary activities before taxation | 9,088 |



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

CRESCENT UNDER FIVES

On accounts for the year
ended

31/08/2020

Charity no
(if any)

1104654

Set out on pages

2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and
basis of report

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").

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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

D Mills

Date:

30/06/2021

Name:

JAWAHAR AND MILLS (Chartered) CA ACCA

Relevant professional
qualification(s) or body

ACCA CA

(if any):

| |
|--|
| |
|--|

Address:

| |
|------------------|
| 2-3 STABLE COURT |
|------------------|

| |
|-------------------------|
| HERLAND PARK, HAMPSHIRE |
|-------------------------|

| |
|----------|
| RG25 2PL |
|----------|

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

| |
|--|
| |
|--|