



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				
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

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 (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

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

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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

		2022	2021
	Note	£	£
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		58,995	49,658
Total assets less current liabilities		58,995	49,658
Capital and Other reserves			
Capital Funds		16,796	16,796
Unrestricted Funds		42,199	32,862
Total funds		58,995	49,658

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

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 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>
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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:

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