

ST JOSEPH'S LITTLE RASCALS LTD

England & Wales · Charity number 1134289

Details

Status Registered

Legal form Charitable company

Company number [06967807](#)

Registered 2010-02-15

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

Contact

Address St. Josephs Catholic School
Cedar Road
Chorley
PR6 0JF

Phone 01257265998

Email head@st-josephs-chorley.lancs.sch.uk

Activities

Objects: THE COMPANY IS ESTABLISHED TO PROVIDE AND/OR ASSIST IN THE PROVISION OF CHILDCARE AND EDUCATIONAL SERVICES FOR THE BENEFIT OF THE COMMUNITY, IN PARTICULAR (WITHOUT LIMITATION) BEFORE AND AFTER SCHOOL SERVICES IN THE AREA OF CHORLEY,LANCASHIRE.

Activities: Provision of childcare for pupils out of school hours.

Classification

- **How:** Provides Services
- **What:** Arts/culture/heritage/science, Amateur Sport, Other Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** CHORLEY,LANCASHIRE
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£46,131	£46,998	-	-
2024-07-31	£42,828	£52,018	-	-
2023-07-31	£47,761	£47,268	-	-
2022-07-31	£34,740	£37,324	-	-
2021-07-31	£23,246	£37,466	-	-

Trustees

Name	Role	Appointed
Annie Douglas		2020-02-24
LESLEY ANN CLARKSON		

ST JOSEPH'S LITTLE RASCALS LTD

England & Wales - Charity number 1134289

Accounts

Company registration number 06967807 (England and Wales)

Charity registration number 1134289 (England and Wales)

ST JOSEPH'S LITTLE RASCALS LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

ST JOSEPH'S LITTLE RASCALS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Douglas Mrs L Clarkson	
Country of incorporation	United Kingdom (England and Wales)	06967807
Charity registration	England and Wales	1134289
Registered office	St Joseph's Catholic Primary School Cedar Road Chorley PR6 0JF	
Independent examiner	AMS Audit Limited Chartered Accountants 1 Hardman Street Spinningfields Manchester M3 3HF	

ST JOSEPH'S LITTLE RASCALS LIMITED

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ST JOSEPH'S LITTLE RASCALS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2025

The trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The aim of the charity is to provide childcare and educational services for the benefit of the community in particular, without limitation to before and after school services in the area of Chorley, Lancashire.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

Achievements and performance

Significant activities and achievements against objectives

The charity has successfully assisted the community in providing childcare and educational services to the community.

Financial review

The charity has a management committee of up to 4 members. It is constituted to meet twice a year and is responsible for the strategic direction and policy of the charity. The committee has a wide range of skills relevant to the purpose of the charity.

Reserves policy

It is the policy of the company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The company is limited by guarantee

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Annie Douglas

Mrs Lesley Clarkson

Recruitment and appointment of trustees

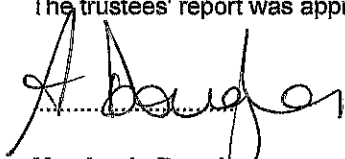
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees have assessed the major risks to which the is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ST JOSEPH'S LITTLE RASCALS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

The trustees' report was approved by the Board of Trustees.



Mrs Annie Douglas

Date: 27 MARCH 2026

ST JOSEPH'S LITTLE RASCALS LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST JOSEPH'S LITTLE RASCALS LIMITED

I report to the trustees on my examination of the financial statements of St Joseph's Little Rascals Limited (the) for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

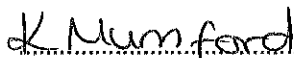
Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

.....

Kathryn Mumford

AMS Audit Limited

Chartered Accountants

1 Hardman Street

Spinningfields

Manchester

M3 3HF

Date:

ST JOSEPH'S LITTLE RASCALS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	3	46,131	42,828
Total income		<u>46,131</u>	<u>42,828</u>
Expenditure on:			
Charitable activities	4	46,988	52,018
Total expenditure		<u>46,988</u>	<u>52,018</u>
Net expenditure and movement in funds		(857)	(9,190)
Reconciliation of funds:			
Fund balances at 1 August 2024		<u>9,612</u>	<u>18,802</u>
Fund balances at 31 July 2025		<u>8,755</u>	<u>9,612</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ST JOSEPH'S LITTLE RASCALS LIMITED

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		<u>8,755</u>		<u>9,612</u>	
Net current assets			<u>8,755</u>		<u>9,612</u>
The funds of the					
Unrestricted funds	10		<u>8,755</u>		<u>9,612</u>
			<u>8,755</u>		<u>9,612</u>

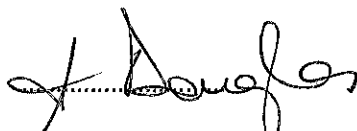
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 27 March 2026



Mrs Annie Douglas

ST JOSEPH'S LITTLE RASCALS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

St Joseph's Little Rascals Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is St Joseph's Catholic Primary School, Cedar Road, Chorley, PR6 0JF.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ST JOSEPH'S LITTLE RASCALS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

ST JOSEPH'S LITTLE RASCALS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Provision of childcare		
Fee income	41,242	41,838
Other income	4,889	990
	<u>46,131</u>	<u>42,828</u>

4 Expenditure on charitable activities

	Provision of childcare 2025 £	Provision of childcare 2024 £
Direct costs		
Staff costs	36,612	40,264
Rent	1,801	1,799
Insurance	434	427
Charitable donations	-	5,000
Sundry expenses	4,889	990
Resources	100	116
Refreshments	1,611	1,784
Legal and professional	1,033	1,169
Bank and card fees	508	469
	<u>46,988</u>	<u>52,018</u>
Analysis by fund		
Unrestricted funds	<u>46,988</u>	<u>52,018</u>

5 Description of charitable activities

Provision of childcare

Provision of before and after school childcare

ST JOSEPH'S LITTLE RASCALS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

6	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	288	282
		<u> </u>	<u> </u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

8 Employees

The average monthly number of employees during the year was:

		2025	2024
		Number	Number
		5	5
		<u> </u>	<u> </u>

	Employment costs	2025	2024
		£	£
	Wages and salaries	36,612	40,264
		<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August	Incoming	Resources	At 31 July
	2024	resources	expended	2025
	£	£	£	£
General funds	9,612	46,131	(46,988)	8,755
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

ST JOSEPH'S LITTLE RASCALS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

10 Unrestricted funds (Continued)

Previous year:	At 1 August 2023	Incoming resources	Resources expended	At 31 July 2024
	£	£	£	£
General funds	18,802	42,828	(52,018)	9,612
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

11 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

ST JOSEPH'S LITTLE RASCALS LTD

England & Wales - Charity number 1134289

Accounts

Company registration number: 06967807

Charity registration number: 1134289

St Joseph's Little Rascals Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2024

Harrison Salmon Associates Limited
Suite 21 Chorley Business & Technology Centre
East Terrace
Euxton Lane
Chorley
Lancashire
PR7 6TE

St Joseph's Little Rascals Limited

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St Joseph's Little Rascals Limited

Reference and Administrative Details

Trustees	Lesley Clarkson Mrs Annie Douglas
Principal Office	St Joseph's Catholic Primary School Cedar Road Chorley Lancashire PR6 0JF The charity is incorporated in England .
Company Registration Number	06967807
Charity Registration Number	1134289
Independent Examiner	Harrison Salmon Associates Limited Suite 21 Chorley Business & Technology Centre East Terrace Euxton Lane Chorley Lancashire PR7 6TE

St Joseph's Little Rascals Limited

Strategic Report for the Year Ended 31 July 2024

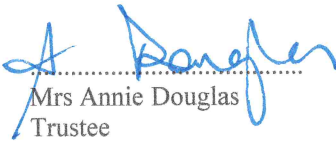
The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 July 2024, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The trustees aim to maintain reserves to cover between three and six months expenditure.

The strategic report was approved by the trustees of the charity on 28 March 2025 and signed on its behalf by:


.....
Mrs Annie Douglas
Trustee

St Joseph's Little Rascals Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2024.

Objectives and activities

Objects and aims

The aim of the charity are to provide childcare and educational services for the benefit of the community, in particular, without limitation, before and after school services in the area of Chorley, Lancashire.

Public benefit

To provide childcare and educational services for the benefit of the community.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Organisational structure

The charity has a management committee of up to 4 members. It is constituted to meet twice a year and is responsible for the strategic direction and policy of the charity. The committee has a wide range of skills relevant to the purpose of the charity.

Financial instruments

Objectives and policies

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees (who are also the directors of St Joseph's Little Rascals Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

St Joseph's Little Rascals Limited

Trustees' Report

The annual report was approved by the trustees of the charity on 28 March 2025 and signed on its behalf by:


.....
Mrs Annie Douglas
Trustee

St Joseph's Little Rascals Limited

Independent Examiner's Report to the trustees of St Joseph's Little Rascals Limited

I report on the accounts of the charity for the year ended 31 July 2024 which are set out on pages 6 to 11 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

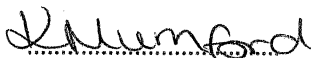
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kathryn Mumford

Suite 21 Chorley Business & Technology Centre
East Terrace
Euxton Lane
Chorley
Lancashire
PR7 6TE

28 March 2025

St Joseph's Little Rascals Limited

Statement of Financial Activities for the Year Ended 31 July 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Charitable activities	3	<u>42,828</u>	<u>42,828</u>
Total Income		<u>42,828</u>	<u>42,828</u>
Expenditure on:			
Charitable activities	4	<u>(52,018)</u>	<u>(52,018)</u>
Total Expenditure		<u>(52,018)</u>	<u>(52,018)</u>
Net expenditure		<u>(9,190)</u>	<u>(9,190)</u>
Net movement in funds		(9,190)	(9,190)
Reconciliation of funds			
Total funds brought forward		<u>18,802</u>	<u>18,802</u>
Total funds carried forward	8	<u>9,612</u>	<u>9,612</u>
		Unrestricted funds £	Total 2023 £
	Note		
Income and Endowments from:			
Charitable activities	3	<u>47,761</u>	<u>47,761</u>
Total Income		<u>47,761</u>	<u>47,761</u>
Expenditure on:			
Charitable activities	4	<u>(47,268)</u>	<u>(47,268)</u>
Total Expenditure		<u>(47,268)</u>	<u>(47,268)</u>
Net income		<u>493</u>	<u>493</u>
Net movement in funds		493	493
Reconciliation of funds			
Total funds brought forward		<u>18,309</u>	<u>18,309</u>
Total funds carried forward	8	<u>18,802</u>	<u>18,802</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 8.

St Joseph's Little Rascals Limited

(Registration number: 06967807)

Balance Sheet as at 31 July 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		<u>9,612</u>	<u>18,802</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>9,612</u>	<u>18,802</u>
Total funds	8	<u>9,612</u>	<u>18,802</u>

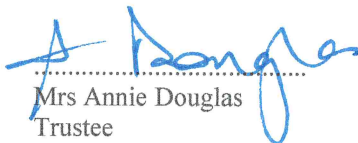
For the financial year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- 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.

The financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on 28 March 2025 and signed on their behalf by:


Mrs Annie Douglas
Trustee

St Joseph's Little Rascals Limited

Notes to the Financial Statements for the Year Ended 31 July 2024

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

St Joseph's Little Rascals Limited meets the definition of a public benefit 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.

Going concern

The trustees consider that it remains appropriate to prepare the accounts on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

St Joseph's Little Rascals Limited

Notes to the Financial Statements for the Year Ended 31 July 2024

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

3 Income from charitable activities

	Unrestricted funds	Total 2024	Total 2023
	General £	£	£
Provision of childcare	42,828	42,828	47,761

St Joseph's Little Rascals Limited

Notes to the Financial Statements for the Year Ended 31 July 2024

4 Expenditure on charitable activities

		Unrestricted funds	Total 2024	Total 2023
	Note	General £	£	£
Allocated support costs	5	50,380	50,380	46,268
Governance costs	5	1,638	1,638	1,000
		52,018	52,018	47,268

£36,478 (2023 - £36,478) of the above expenditure was attributable to unrestricted funds and £Nil (2023 - £Nil) to restricted funds.

5 Analysis of governance and support costs

Governance costs

		Unrestricted funds	Total 2024	Total 2023
		General £	£	£
Allocated support costs		1,638	1,638	1,000
		1,638	1,638	1,000

St Joseph's Little Rascals Limited

Notes to the Financial Statements for the Year Ended 31 July 2024

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Funds

	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
Unrestricted funds				
General	<u>(18,802)</u>	<u>(42,828)</u>	<u>52,018</u>	<u>(9,612)</u>

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted funds				
General	<u>(18,309)</u>	<u>(47,761)</u>	<u>47,268</u>	<u>(18,802)</u>

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	<u>9,612</u>	<u>9,612</u>

10 Analysis of net funds

	At 1 August 2023 £	Cash flow £	At 31 July 2024 £
Cash at bank and in hand	18,802	(9,190)	9,612
Net debt	<u>18,802</u>	<u>(9,190)</u>	<u>9,612</u>

ST JOSEPH'S LITTLE RASCALS LTD

England & Wales - Charity number 1134289

Accounts

Company registration number: 06967807

Charity registration number: 1134289

St Joseph's Little Rascals Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2023

Harrison Salmon Associates Limited
Suite 21 Chorley Business & Technology Centre
East Terrace
Euxton Lane
Chorley
Lancashire
PR7 6TE

St Joseph's Little Rascals Limited

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St Joseph's Little Rascals Limited

Reference and Administrative Details

Trustees	Lesley Clarkson Mrs Annie Douglas
Principal Office	St Joseph's Catholic Primary School Cedar Road Chorley Lancashire PR6 0JF The charity is incorporated in England .
Company Registration Number	06967807
Charity Registration Number	1134289
Independent Examiner	Harrison Salmon Associates Limited Suite 21 Chorley Business & Technology Centre East Terrace Euxton Lane Chorley Lancashire PR7 6TE

St Joseph's Little Rascals Limited

Strategic Report for the Year Ended 31 July 2023

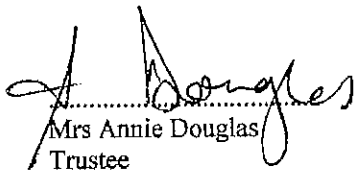
The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 July 2023, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The trustees aim to maintain reserves to cover between three and six months expenditure.

The strategic report was approved by the trustees of the charity on 29 November 2023 and signed on its behalf by:



Mrs Annie Douglas
Trustee

St Joseph's Little Rascals Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2023.

Objectives and activities

Objects and aims

The aim of the charity are to provide childcare and educational services for the benefit of the community, in particular, without limitation, before and after school services in the area of Chorley, Lancashire.

Public benefit

To provide childcare and educational services for the benefit of the community.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Organisational structure

The charity has a management committee of up to 4 members. It is constituted to meet twice a year and is responsible for the strategic direction and policy of the charity. The committee has a wide range of skills relevant to the purpose of the charity.

Financial instruments

Objectives and policies

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees (who are also the directors of St Joseph's Little Rascals Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

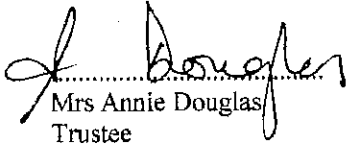
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

St Joseph's Little Rascals Limited

Trustees' Report

The annual report was approved by the trustees of the charity on 29 November 2023 and signed on its behalf by:


Mrs Annie Douglas
Trustee

St Joseph's Little Rascals Limited

Independent Examiner's Report to the trustees of St Joseph's Little Rascals Limited

I report on the accounts of the charity for the year ended 31 July 2023 which are set out on pages 6 to 11 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

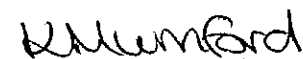
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kathryn Mumford

Suite 21 Chorley Business & Technology Centre
East Terrace
Euxton Lane
Chorley
Lancashire
PR7 6TE

29 November 2023

St Joseph's Little Rascals Limited

Statement of Financial Activities for the Year Ended 31 July 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Charitable activities	3	<u>47,761</u>	<u>47,761</u>
Total Income		<u>47,761</u>	<u>47,761</u>
Expenditure on:			
Charitable activities	4	<u>(47,268)</u>	<u>(47,268)</u>
Total Expenditure		<u>(47,268)</u>	<u>(47,268)</u>
Net income		<u>493</u>	<u>493</u>
Net movement in funds		493	493
Reconciliation of funds			
Total funds brought forward		<u>18,309</u>	<u>18,309</u>
Total funds carried forward	8	<u>18,802</u>	<u>18,802</u>
	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Charitable activities	3	<u>34,740</u>	<u>34,740</u>
Total Income		<u>34,740</u>	<u>34,740</u>
Expenditure on:			
Charitable activities	4	<u>(37,324)</u>	<u>(37,324)</u>
Total Expenditure		<u>(37,324)</u>	<u>(37,324)</u>
Net expenditure		<u>(2,584)</u>	<u>(2,584)</u>
Net movement in funds		(2,584)	(2,584)
Reconciliation of funds			
Total funds brought forward		<u>20,893</u>	<u>20,893</u>
Total funds carried forward	8	<u>18,309</u>	<u>18,309</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 8.

St Joseph's Little Rascals Limited

(Registration number: 06967807)

Balance Sheet as at 31 July 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		<u>18,802</u>	<u>18,309</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>18,802</u>	<u>18,309</u>
Total funds	8	<u>18,802</u>	<u>18,309</u>

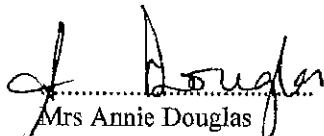
For the financial year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- 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.

The financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on 29 November 2023 and signed on their behalf by:


.....
Mrs Annie Douglas
Trustee

St Joseph's Little Rascals Limited

Notes to the Financial Statements for the Year Ended 31 July 2023

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

St Joseph's Little Rascals Limited meets the definition of a public benefit 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.

Going concern

The potential impacts of the Coronavirus have been considered, and the trustees believe that the company's approach to mitigating their risks will help to reduce financial impact. On this basis the trustees consider that it remains appropriate to prepare the accounts on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

St Joseph's Little Rascals Limited

Notes to the Financial Statements for the Year Ended 31 July 2023

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

3 Income from charitable activities

	Unrestricted funds	Total 2023	Total 2022
	General		
	£	£	£
Provision of childcare	47,761	47,761	34,740

St Joseph's Little Rascals Limited

Notes to the Financial Statements for the Year Ended 31 July 2023

4 Expenditure on charitable activities

		Unrestricted funds	Total 2023	Total 2022
	Note	General £	£	£
Allocated support costs	5	46,268	46,268	36,330
Governance costs	5	1,000	1,000	994
		47,268	47,268	37,324

£36,478 (2022 - £36,478) of the above expenditure was attributable to unrestricted funds and £Nil (2022 - £Nil) to restricted funds.

5 Analysis of governance and support costs

Governance costs

		Unrestricted funds	Total 2023	Total 2022
		General £	£	£
Allocated support costs		1,000	1,000	994
		1,000	1,000	994

St Joseph's Little Rascals Limited

Notes to the Financial Statements for the Year Ended 31 July 2023

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Funds

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted funds				
General	<u>(18,309)</u>	<u>(47,761)</u>	<u>47,268</u>	<u>(18,802)</u>

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
General	<u>(20,893)</u>	<u>(34,740)</u>	<u>37,324</u>	<u>(18,309)</u>

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	<u>18,802</u>	<u>18,802</u>

10 Analysis of net funds

	At 1 August 2022 £	Cash flow £	At 31 July 2023 £
Cash at bank and in hand	18,309	493	18,802
Net debt	<u>18,309</u>	<u>493</u>	<u>18,802</u>

ST JOSEPH'S LITTLE RASCALS LTD

England & Wales - Charity number 1134289

Accounts

Company registration number: 06967807

Charity registration number: 1134289

St Joseph's Little Rascals Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2022

Harrison Salmon Associates
7 Towngate
Leyland
Lancashire
PR25 2EN

St Joseph's Little Rascals Limited

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St Joseph's Little Rascals Limited

Reference and Administrative Details

Trustees	Lesley Clarkson Mrs Annie Douglas
Principal Office	St Joseph's Catholic Primary School Cedar Road Chorley Lancashire PR6 0JF The charity is incorporated in England .
Company Registration Number	06967807
Charity Registration Number	1134289
Independent Examiner	Harrison Salmon Associates 7 Towngate Leyland Lancashire PR25 2EN

St Joseph's Little Rascals Limited

Strategic Report for the Year Ended 31 July 2022

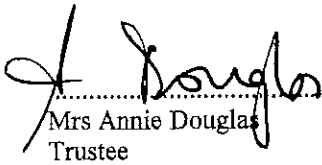
The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 July 2022, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The trustees aim to maintain reserves to cover between three and six months expenditure.

The strategic report was approved by the trustees of the charity on 20 October 2022 and signed on its behalf by:



Mrs Annie Douglas
Trustee

St Joseph's Little Rascals Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2022.

Objectives and activities

Objects and aims

The aim of the charity are to provide childcare and educational services for the benefit of the community, in particular, without limitation, before and after school services in the area of Chorley, Lancashire.

Public benefit

To provide childcare and educational services for the benefit of the community.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Organisational structure

The charity has a management committee of up to 4 members. It is constituted to meet twice a year and is responsible for the strategic direction and policy of the charity. The committee has a wide range of skills relevant to the purpose of the charity.

Financial instruments

Objectives and policies

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees (who are also the directors of St Joseph's Little Rascals Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

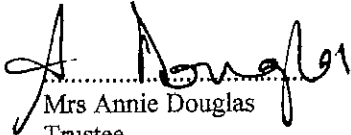
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

St Joseph's Little Rascals Limited

Trustees' Report

The annual report was approved by the trustees of the charity on 20 October 2022 and signed on its behalf by:


.....
Mrs Annie Douglas
Trustee

St Joseph's Little Rascals Limited

Independent Examiner's Report to the trustees of St Joseph's Little Rascals Limited

I report on the accounts of the charity for the year ended 31 July 2022 which are set out on pages 6 to 11 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kathryn Mumford

7 Towngate
Leyland
Lancashire
PR25 2EN

20 October 2022

St Joseph's Little Rascals Limited

Statement of Financial Activities for the Year Ended 31 July 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Charitable activities	3	34,740	34,740
Total Income		34,740	34,740
Expenditure on:			
Charitable activities	4	(37,324)	(37,324)
Total Expenditure		(37,324)	(37,324)
Net expenditure		(2,584)	(2,584)
Net movement in funds		(2,584)	(2,584)
Reconciliation of funds			
Total funds brought forward		20,893	20,893
Total funds carried forward	8	18,309	18,309
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Charitable activities	3	23,246	23,246
Total Income		23,246	23,246
Expenditure on:			
Charitable activities	4	(37,466)	(37,466)
Total Expenditure		(37,466)	(37,466)
Net expenditure		(14,220)	(14,220)
Net movement in funds		(14,220)	(14,220)
Reconciliation of funds			
Total funds brought forward		35,113	35,113
Total funds carried forward	8	20,893	20,893

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 8.

St Joseph's Little Rascals Limited

(Registration number: 06967807)

Balance Sheet as at 31 July 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		<u>18,309</u>	<u>20,893</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>18,309</u>	<u>20,893</u>
Total funds	8	<u>18,309</u>	<u>20,893</u>

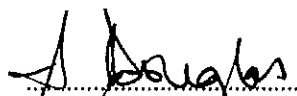
For the financial year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- 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.

The financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on 20 October 2022 and signed on their behalf by:


.....
Mrs Annie Douglas
Trustee

St Joseph's Little Rascals Limited

Notes to the Financial Statements for the Year Ended 31 July 2022

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

St Joseph's Little Rascals Limited meets the definition of a public benefit 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.

Going concern

The potential impacts of the Coronavirus have been considered, and the trustees believe that the company's approach to mitigating their risks will help to reduce financial impact. On this basis the trustees consider that it remains appropriate to prepare the accounts on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

St Joseph's Little Rascals Limited

Notes to the Financial Statements for the Year Ended 31 July 2022

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

3 Income from charitable activities

	Unrestricted funds	Total 2022	Total 2021
	General	2022	2021
	£	£	£
Provision of childcare	34,740	34,740	23,246

St Joseph's Little Rascals Limited

Notes to the Financial Statements for the Year Ended 31 July 2022

4 Expenditure on charitable activities

		Unrestricted funds	Total 2022	Total 2021
	Note	General £	£	£
Allocated support costs	5	36,330	36,330	36,478
Governance costs	5	994	994	988
		37,324	37,324	37,466

£36,478 (2021 - £36,478) of the above expenditure was attributable to unrestricted funds and £Nil (2021 - £Nil) to restricted funds.

5 Analysis of governance and support costs

Governance costs

		Unrestricted funds	Total 2022	Total 2021
		General £	£	£
Allocated support costs		994	994	988
		994	994	988

St Joseph's Little Rascals Limited

Notes to the Financial Statements for the Year Ended 31 July 2022

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Funds

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
General	<u>(20,893)</u>	<u>(34,740)</u>	<u>37,324</u>	<u>(18,309)</u>
	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Balance at 31 July 2021 £
General	<u>(35,113)</u>	<u>(23,246)</u>	<u>37,466</u>	<u>(20,893)</u>

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	<u>18,309</u>	<u>18,309</u>

10 Analysis of net funds

	At 1 August 2021 £	Cash flow £	At 31 July 2022 £
Cash at bank and in hand	20,893	(2,584)	18,309
Net debt	<u>20,893</u>	<u>(2,584)</u>	<u>18,309</u>