

# Corpus Christi Before & After School Care Service CIO

England & Wales · Charity number 1145050

## Details

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|             |  |
|-------------|--|
| Other names | CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED,<br>Corpus ChristiBefore & After School Care Service CIO |
| Status      | Registered   |
| Legal form  | CIO  |
| Registered  | 2011-12-14   |
| Register    | <a href="#">View on the Charity Commission register</a>  |

## Contact

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|         |  |
|---------|--|
| Address | 17 Ainsdale Close<br>Oldham<br>OL8 4DP   |
| Phone   | 01616525305  |
| Email   | <a href="mailto:corpuschristiosc@hotmail.co.uk">corpuschristiosc@hotmail.co.uk</a> |

## Activities

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**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) TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS AND TO ADVANCE THE EDUCATION AND TRAINING OF THE PERSONS IN THE PROVISION OF SUCH CARE, EDUCATION AND RECREATION WITHIN THE OLDHAM AREA

**Activities:** Provision of before and after school activities in order to enhance the development and education of children between 3years 6 months and 11 years 6 months by offering appropriate play education and care facilities and training courses within the Oldham area.

## Classification

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

## Geography

- Oldham

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-31 | £113,330 | £93,200     | -      | -         |
| 2024-08-31 | £99,415  | £108,820    | -      | -         |
| 2023-08-31 | £100,082 | £86,301     | -      | -         |
| 2022-08-31 | £94,654  | £71,302     | -      | -         |
| 2021-08-31 | £73,198  | £67,277     | -      | -         |

## Trustees

| Name                  | Role | Appointed  |
|-----------------------|------|------------|
| CHRISTINE ANNE MAYMON |      | 2011-11-07 |
| ELIZABETH MOORE       |      | 2011-11-07 |
| Helen Williamson      |      | 2019-10-02 |
| JAN WATERHOUSE        |      | 2011-11-07 |
| KATHLEEN JONES        |      | 2011-11-07 |
| Yvonne Marriott       |      | 2019-11-13 |

**Corpus Christi Before & After School Care Service CIO**

England & Wales - Charity number 1145050

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# Accounts

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**CORPUS CHRISTI BEFORE & AFTER  
SCHOOL CARE SERVICE  
A Charitable Incorporated Organisation (CIO)**

**TRUSTEES' ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**For the Year Ended  
31<sup>st</sup> August 2025**

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO

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| Notes to the Financial Statements              | 8           |

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

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|                                |   |
|--------------------------------|---|
| <b>Registered Charity Name</b> | Corpus Christi Before & After School Care Service CIO   |
| <b>Charity Number</b>          | 1145050   |
| <b>Registered Address</b>      | The Parish Hall<br>Corpus Christi RC School<br>Stanley Road<br>Chadderton<br>Oldham<br>Lancashire<br>OL9 7HA                                |
| <b>Trustees</b>                | Mrs Jan Waterhouse<br>Mrs Elizabeth Moore<br>Mrs Kathleen Jones<br>Mrs Christine Anne Maymon<br>Mrs Helen Williamson<br>Mrs Yvonne Marriott |
| <b>Independent Examiners</b>   | Community Accounting Lancashire C.I.C.<br>Foxfields<br>9 Norley Close<br>Chadderton<br>Oldham<br>OL1 2RA                                    |
| <b>Bankers</b>                 | NatWest Bank<br>10 Yorkshire Street<br>Oldham<br>Lancashire<br>OL1 1QT  |

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO

## TRUSTEES ANNUAL REPORT

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The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> August 2025.

### **Aims and objectives**

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

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

### **How our activities deliver public benefit**

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

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

### **Who has used and benefited from our services**

Children and families from the Oldham area have attended our provision on a regular basis, facilitating parents to continue, take up work or attend college courses.

### **Financial review**

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

We are contributing to a hardship fund and the local food bank to help parents in the local area.

### **Investment policy**

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

### **Reserves**

The charity retains sufficient funds to meet statutory redundancy requirements and sufficient funds to maintain 4 months expenditure. The remaining monies will be used to support improvements in all play and learning areas.

### **Achievements for the year**

We have continued to stay focused on our intention to increase our reserves to safeguard the charity going forward into the future. Last year we invested in an outdoor play area which we use on a daily basis.

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**

**TRUSTEES ANNUAL REPORT**

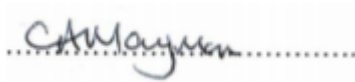
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**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**

**Plans for the future**

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

The financial statements were approved by the board of trustees on the 12<sup>th</sup> of November 2025 and signed on their behalf by:

A handwritten signature in blue ink, appearing to read 'C. Maymon', is written over a dotted line on a light-colored background.

Mrs Christine Maymon  
**Chair of the Trustees**

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

FOR THE YEAR ENDED 31 AUGUST 2025

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I report on the accounts of Corpus Christi Before & After School Care Service CIO for the year ended 31 August 2025 as set out on pages 6 to 8.

## Respective Responsibilities of Trustees and Examiner

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").

The charity's trustees consider an audit is not required for this year under section 144 of the 2011 Act, and that an independent examination is needed.

It is my responsibility as independent examiner to:

- ~ examine the accounts under section 145 of the 2011 Act
- ~ follow the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and
- ~ to state whether particular matters have come to my attention

## Basis of Independent Examiners Report

My examination was carried out in accordance with the Directions given by the Charity commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

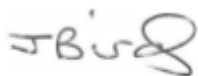
## Independent Examiners Statement

I have completed my examination for the year ended 31 August 2025.

I can confirm that no material matters have come to my attention 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 2011 Act or
- ~ the accounts do not accord with the accounting records to comply with the accounting requirements of the 2011 Act

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.



13<sup>th</sup> November 2025

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

Community Accounting Lancashire C.I.C.

Foxfields

9 Norley Close

Chadderton

Oldham

OL1 2RA

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED 31 AUGUST 2025**

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|  | <b>Unrestricted<br/>Funds<br/>2025<br/>£</b> | <b>Restricted<br/>Funds<br/>2025<br/>£</b> | <b>Total<br/>Funds<br/>2025<br/>£</b> | <b>Total<br/>Funds<br/>2024<br/>£</b> |
|--|--|--|---------------------------------------|---------------------------------------|
| <b>RECEIPTS</b>                        |  |  |                                       |                                       |
| Fees                                   | 113,330                                      | -  | 113,330                               | 99,415                                |
| Sundry Income                          | -  | -  | -                                     | -                                     |
| <b>TOTAL RECEIPTS</b>                  | <b>113,330</b>                               | <b>-</b>                                   | <b>113,330</b>                        | <b>99,415</b>                         |
| <br>                                   |  |  |                                       |                                       |
| <b>PAYMENTS</b>                        |  |  |                                       |                                       |
| Salaries                               | 59,989                                       | -  | 59,989                                | 57,173                                |
| Refreshments                           | 3,891  | -  | 3,891                                 | 4,122                                 |
| Rent (Licence Fee)                     | 5,000  | -  | 5,000                                 | 3,000                                 |
| Repairs, Maintenance & Premises Costs  | 14,024                                       | -  | 14,024                                | 35,720                                |
| Stationery, Postage & Telephones       | 242  | -  | 242                                   | 285                                   |
| Resources, Equipment, Toys & Books     | 6,976  | -  | 6,976                                 | 3,451                                 |
| Professional Services                  | 1,424  | -  | 1,424                                 | 2,506                                 |
| Training                               | 113  | -  | 113                                   | 384                                   |
| Sundry Expenditure                     | 1,541  | -  | 1,541                                 | 2,179                                 |
| <b>TOTAL PAYMENTS</b>                  | <b>93,200</b>                                | <b>-</b>                                   | <b>93,200</b>                         | <b>108,820</b>                        |
| <br>                                   |  |  |                                       |                                       |
| <b>Net of receipts/(payments)</b>      | <b>20,130</b>                                | <b>-</b>                                   | <b>20,130</b>                         | <b>(9,405)</b>                        |
| <br>                                   |  |  |                                       |                                       |
| <b>Cash funds as at 31 August 2024</b> | <b>52,279</b>                                | <b>-</b>                                   | <b>52,279</b>                         | <b>61,684</b>                         |
| <br>                                   |  |  |                                       |                                       |
| <b>Cash funds as at 31 August 2025</b> | <b>72,409</b>                                | <b>-</b>                                   | <b>72,409</b>                         | <b>52,279</b>                         |

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**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**

**STATEMENT OF ASSETS AND LIABILITIES**

**FOR THE YEAR ENDED 31 AUGUST 2025**

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|                             | <b>2025</b>          | <b>2024</b>          |
|-----------------------------|----------------------|----------------------|
| <b>ASSETS</b>               | <b>£</b>             | <b>£</b>             |
| Bank & Cash                 | <u><u>72,409</u></u> | <u><u>52,279</u></u> |
| <b>LIABILITIES</b>          |                      |                      |
| Independent Examination     | 750                  | 680                  |
| Additional Accountancy Work | <u>60</u>            | <u>60</u>            |
|                             | <u><u>810</u></u>    | <u><u>740</u></u>    |

The financial statements were approved by the board of trustees on the 12<sup>th</sup> of November 2025 and signed on their behalf by:



Mrs Christine Maymon  
**Chair of the Trustees**

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2025**

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**1. Receipts and Payments Accounts**

Receipts and Payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context “cash” includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

**2. Incoming Resources**

All income is recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.  
Income from fees represents fees earned in respect of looking after the children in the before and after school service.

**3. Resources Expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

**4. Trustees & Staff Costs**

During the financial year 2 trustees received remuneration as employees.  
No employee received emoluments of £60,000 or above (2024: none).

**5. Funds Analysis**

|                    | <b>Balance at<br/>1 September<br/>2024</b> | <b>Incoming<br/>Resources</b> | <b>Resources<br/>Expended</b> | <b>Balance at<br/>31 August<br/>2025</b> |
|--------------------|--|-------------------------------|-------------------------------|--|
|                    | <b>£</b>                                   | <b>£</b>                      | <b>£</b>                      | <b>£</b>                                 |
| Unrestricted Funds | 52,279                                     | 113,330                       | (93,200)                      | 72,409                                   |
| Restricted Funds   | <u>-</u>                                   | <u>-</u>                      | <u>-</u>                      | <u>-</u>                                 |
| <b>Total Funds</b> | <b><u>52,279</u></b>                       | <b><u>113,330</u></b>         | <b><u>(93,200)</u></b>        | <b><u>72,409</u></b>                     |

**Corpus Christi Before & After School Care Service CIO**

England & Wales - Charity number 1145050

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# Accounts

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**CORPUS CHRISTI BEFORE & AFTER  
SCHOOL CARE SERVICE  
A Charitable Incorporated Organisation (CIO)**

**TRUSTEES' ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**For the Year Ended  
31<sup>st</sup> August 2024**

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO

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# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

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|                                |   |
|--------------------------------|---|
| <b>Registered Charity Name</b> | Corpus Christi Before & After School Care Service CIO   |
| <b>Charity Number</b>          | 1145050   |
| <b>Registered Address</b>      | The Parish Hall<br>Corpus Christi RC School<br>Stanley Road<br>Chadderton<br>Oldham<br>Lancashire<br>OL9 7HA                                |
| <b>Trustees</b>                | Mrs Jan Waterhouse<br>Mrs Elizabeth Moore<br>Mrs Kathleen Jones<br>Mrs Christine Anne Maymon<br>Mrs Helen Williamson<br>Mrs Yvonne Marriott |
| <b>Independent Examiners</b>   | Community Accounting Lancashire C.I.C.<br>Foxfields<br>9 Norley Close<br>Chadderton<br>Oldham<br>OL1 2RA                                    |
| <b>Bankers</b>                 | NatWest Bank<br>10 Yorkshire Street<br>Oldham<br>Lancashire<br>OL1 1QT  |

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO

## TRUSTEES ANNUAL REPORT

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The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> August 2024.

### **Aims and objectives**

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

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

We are contributing to a hardship fund and the local food bank to help parents in the local area.

### **Investment policy**

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

### **Reserves**

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### **Achievements for the year**

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**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**

**TRUSTEES ANNUAL REPORT**

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**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**

**Plans for the future**

We will continue to research developments to the service with school and the local community to facilitate further improvements to all areas of the group, to meet primarily the needs of children attending our service. We are currently over subscribed and there is a need for us to extend our facilities to enable us to increase our numbers. We are in the process of trying to purchase and site a portacabin to allow us to accommodate all the children who require our service.

The financial statements were approved by the board of trustees on the 6<sup>th</sup> of November 2024 and signed on their behalf by:



Mrs Christine Maymon  
**Chair of the Trustees**

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

FOR THE YEAR ENDED 31 AUGUST 2024

---

I report on the accounts of Corpus Christi Before & After School Care Service CIO for the year ended 31 August 2024 as set out on pages 6 to 8.

## Respective Responsibilities of Trustees and Examiner

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").

The charity's trustees consider an audit is not required for this year under section 144 of the 2011 Act, and that an independent examination is needed.

It is my responsibility as independent examiner to:

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- ~ follow the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and
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## Basis of Independent Examiners Report

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An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

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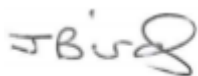
## Independent Examiners Statement

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

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- ~ the accounts do not accord with the accounting records to comply with the accounting requirements of the 2011 Act

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.



12<sup>th</sup> November 2024

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

Community Accounting Lancashire C.I.C.

Foxfields

9 Norley Close

Chadderton

Oldham

OL1 2RA

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**

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|  | <b>Unrestricted<br/>Funds<br/>2024<br/>£</b> | <b>Restricted<br/>Funds<br/>2024<br/>£</b> | <b>Total<br/>Funds<br/>2024<br/>£</b> | <b>Total<br/>Funds<br/>2023<br/>£</b> |
|--|--|--|---------------------------------------|---------------------------------------|
| <b>RECEIPTS</b>                            |  |  |                                       |                                       |
| Fees                                       | 99,415                                       | -  | 99,415                                | 100,082                               |
| Sundry Income                              | -  | -  | -                                     | -                                     |
| <b>TOTAL RECEIPTS</b>                      | <b>99,415</b>                                | <b>-</b>                                   | <b>99,415</b>                         | <b>100,082</b>                        |
| <br><b>PAYMENTS</b>                        |  |  |                                       |                                       |
| Salaries                                   | 57,173                                       | -  | 57,173                                | 53,403                                |
| Refreshments                               | 4,122  | -  | 4,122                                 | 3,967                                 |
| Rent                                       | 3,000  | -  | 3,000                                 | 3,000                                 |
| Repairs, Maintenance & Premises Costs      | 35,720                                       | -  | 35,720                                | 20,687                                |
| Stationery, Postage & Telephones           | 285  | -  | 285                                   | 258                                   |
| Resources, Equipment, Toys & Books         | 3,451  | -  | 3,451                                 | 3,111                                 |
| Professional Services                      | 2,506  | -  | 2,506                                 | 952                                   |
| Training                                   | 384  | -  | 384                                   | 659                                   |
| Sundry Expenditure                         | 2,179  | -  | 2,179                                 | 264                                   |
| <b>TOTAL PAYMENTS</b>                      | <b>108,820</b>                               | <b>-</b>                                   | <b>108,820</b>                        | <b>86,301</b>                         |
| <br><b>Net of receipts/(payments)</b>      | <br>(9,405)                                  | <br>-                                      | <br>(9,405)                           | <br>13,781                            |
| <br><b>Cash funds as at 31 August 2023</b> | <br><u>61,684</u>                            | <br><u>-</u>                               | <br><u>61,684</u>                     | <br><u>47,903</u>                     |
| <b>Cash funds as at 31 August 2024</b>     | <b><u>52,279</u></b>                         | <b><u>-</u></b>                            | <b><u>52,279</u></b>                  | <b><u>61,684</u></b>                  |

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**

**STATEMENT OF ASSETS AND LIABILITIES**

**FOR THE YEAR ENDED 31 AUGUST 2024**

---

|                             | <b>2024</b>          | <b>2023</b>          |
|-----------------------------|----------------------|----------------------|
| <b>ASSETS</b>               | <b>£</b>             | <b>£</b>             |
| Bank & Cash                 | <u><u>52,279</u></u> | <u><u>61,684</u></u> |
| <b>LIABILITIES</b>          |                      |                      |
| Independent Examination     | 680                  | 770                  |
| Additional Accountancy Work | <u>60</u>            | <u>288</u>           |
|                             | <u><u>740</u></u>    | <u><u>1,058</u></u>  |

The financial statements were approved by the board of trustees on the 6<sup>th</sup> of November 2024 and signed on their behalf by:



Mrs Christine Maymon  
**Chair of the Trustees**

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**

---

**1. Receipts and Payments Accounts**

Receipts and Payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context “cash” includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

**2. Incoming Resources**

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

Income from fees represents fees earned in respect of looking after the children in the before and after school service.

**3. Resources Expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

**4. Trustees & Staff Costs**

During the financial year 2 trustees received remuneration as employees.

No employee received emoluments of £60,000 or above (2023: none).

**5. Funds Analysis**

|                    | <b>Balance at<br/>1 September<br/>2023</b> | <b>Incoming<br/>Resources</b> | <b>Resources<br/>Expended</b> | <b>Balance at<br/>31 August<br/>2024</b> |
|--------------------|--|-------------------------------|-------------------------------|--|
|                    | <b>£</b>                                   | <b>£</b>                      | <b>£</b>                      | <b>£</b>                                 |
| Unrestricted Funds | 61,684                                     | 99,415                        | (108,820)                     | 52,279                                   |
| Restricted Funds   | <u>-</u>                                   | <u>-</u>                      | <u>-</u>                      | <u>-</u>                                 |
| <b>Total Funds</b> | <b><u>61,684</u></b>                       | <b><u>99,415</u></b>          | <b><u>(108,820)</u></b>       | <b><u>52,279</u></b>                     |

**Corpus Christi Before & After School Care Service CIO**

England & Wales - Charity number 1145050

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# Accounts

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**CORPUS CHRISTI BEFORE & AFTER  
SCHOOL CARE SERVICE  
A Charitable Incorporated Organisation (CIO)**

**TRUSTEES' ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**For the Year Ended**

**31<sup>st</sup> August 2023**

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO

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# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

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|                                |   |
|--------------------------------|---|
| <b>Registered Charity Name</b> | Corpus Christi Before & After School Care Service CIO   |
| <b>Charity Number</b>          | 1145050   |
| <b>Registered Address</b>      | The Parish Hall<br>Corpus Christi RC School<br>Stanley Road<br>Chadderton<br>Oldham<br>Lancashire<br>OL9 7HA                                |
| <b>Trustees</b>                | Mrs Jan Waterhouse<br>Mrs Elizabeth Moore<br>Mrs Kathleen Jones<br>Mrs Christine Anne Maymon<br>Mrs Helen Williamson<br>Mrs Yvonne Marriott |
| <b>Independent Examiners</b>   | Community Accounting Lancashire C.I.C.<br>Foxfields<br>9 Norley Close<br>Chadderton<br>Oldham<br>OL1 2RA                                    |
| <b>Bankers</b>                 | NatWest Bank<br>10 Yorkshire Street<br>Oldham<br>Lancashire<br>OL1 1QT  |

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO

## TRUSTEES ANNUAL REPORT

---

The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> August 2023.

Corpus Christi Before & After School Care Service Limited, a Charitable Company (company registered number: 07785218 – registered charity number: 1145050), converted to Corpus Christi Before & After School Care Service CIO (a Charitable Incorporated Organisation) under registered charity number 1145050 at the Charity Commission on the 24<sup>th</sup> of October 2022.

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

On the 24<sup>th</sup> of October 2022 the board of trustees passed an ordinary resolution to adopt the Charity Commission's Foundation Model for a Charitable Incorporated Organisation (CIO).

The annual accounts last year (for the year ended 31<sup>st</sup> August 2022) are classed as the "Pre-Conversion Year" and were prepared as a Charitable Company under FRS102 Charity SORP regulations under the Companies Act 2006.

Corpus Christi Before & After School Care Service CIO was registered at the Charity Commission on the 24<sup>th</sup> of October 2022 (before the year end date of 31<sup>st</sup> August 2023). As such the accounts for this financial year (year ended 31<sup>st</sup> August 2023) are classed as the "Conversion Year," and are prepared on a Receipts and Payments basis under the Charities Act 2011. [Reference "The Charitable Incorporated Organisations (Conversion) Regulations 2017 (SI 2017/1232) Regulations 13-14].

### **Aims and objectives**

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

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

### **How our activities deliver public benefit**

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

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

### **Who has used and benefited from our services**

Children and families from the Oldham area have attended our provision on a regular basis, facilitating parents to continue, take up work or attend college courses.

### **Financial review**

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

We are contributing to a hardship fund and the local food bank to help parents in the local area.

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO

## TRUSTEES ANNUAL REPORT

---

### Investment policy

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

### Reserves

The charity retains sufficient funds to meet statutory redundancy requirements and sufficient funds to maintain 4 months expenditure. The remaining monies will be used to support improvements in all play and learning areas.

### Achievements for the year

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

We have continued to stay focused on our intention to increase our reserves to safeguard the charity going forward into the future.

### Plans for the future

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

The financial statements were approved by the board of trustees on the ..... *C Maymon* ..... and signed on their behalf by:

*15/11/23*

Mrs Christine Maymon  
**Chair of the Trustees**

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**  
**REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

---

I report on the accounts of Corpus Christi Before & After School Care Service CIO for the year ended 31 August 2023 as set out on pages 6 to 8.

**Respective Responsibilities of Trustees and Examiner**

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").  
The charity's trustees consider an audit is not required for this year under section 144 of the 2011 Act, and that an independent examination is needed.

It is my responsibility as independent examiner to:

- ~ examine the accounts under section 145 of the 2011 Act
- ~ follow the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and
- ~ to state whether particular matters have come to my attention

**Basis of Independent Examiners Report**

My examination was carried out in accordance with the Directions given by the Charity commission.  
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.  
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent Examiners Statement**

I have completed my examination for the year ended 31 August 2023.

I can confirm that no material matters have come to my attention 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 2011 Act or
- ~ the accounts do not accord with the accounting records to comply with the accounting requirements of the 2011 Act

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.

*J Bird 22<sup>nd</sup> November 2023*

**Miss Jacqueline Bird F.M.A.A.T.**  
Community Accounting Lancashire C.I.C.  
Foxfields  
9 Norley Close  
Chadderton  
Oldham  
OL1 2RA

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED 31 AUGUST 2023**

|  | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ | Total<br>Funds<br>2022<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>RECEIPTS</b>                            |                                    |                                  |                             |                             |
| Fees                                       | 100,082                            | -                                | 100,082                     | 94,654                      |
| Sundry Income                              | -                                  | -                                | -                           | -                           |
| <b>TOTAL RECEIPTS</b>                      | <b>100,082</b>                     | <b>-</b>                         | <b>100,082</b>              | <b>94,654</b>               |
| <br><b>PAYMENTS</b>                        |                                    |                                  |                             |                             |
| Salaries                                   | 53,403                             | -                                | 53,403                      | 58,163                      |
| Refreshments                               | 3,967                              | -                                | 3,967                       | 2,727                       |
| Rent                                       | 3,000                              | -                                | 3,000                       | 3,000                       |
| Repairs, Maintenance & Premises Costs      | 20,687                             | -                                | 20,687                      | 1,025                       |
| Stationery, Postage & Telephones           | 258                                | -                                | 258                         | 273                         |
| Resources, Equipment, Toys & Books         | 3,111                              | -                                | 3,111                       | 2,853                       |
| Professional Services                      | 952                                | -                                | 952                         | 2,626                       |
| Training                                   | 659                                | -                                | 659                         | 635                         |
| Sundry Expenditure                         | 264                                | -                                | 264                         | -                           |
| <b>TOTAL PAYMENTS</b>                      | <b>86,301</b>                      | <b>-</b>                         | <b>86,301</b>               | <b>71,302</b>               |
| <br><b>Net of receipts/(payments)</b>      | <br>13,781                         | <br>-                            | <br>13,781                  | <br>23,352                  |
| <br><b>Cash funds as at 31 August 2022</b> | <br>47,903                         | <br>-                            | <br>47,903                  | <br>24,551                  |
| <br><b>Cash funds as at 31 August 2023</b> | <br><u>61,684</u>                  | <br><u>-</u>                     | <br><u>61,684</u>           | <br><u>47,903</u>           |

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO**

**STATEMENT OF ASSETS AND LIABILITES**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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**ASSSETS**

Bank & Cash

61,684

**LIABILITIES**

Independent Examination

770

Additional Accountancy Work

288

1,058

The financial statements were approved by the board of trustees on the ..... *C. Maymon* ..... and signed on their behalf by:

*15/11/23*

Mrs Christine Maymon  
**Chair of the Trustees**

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2023

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#### 1. Receipts and Payments Accounts

Receipts and Payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context “cash” includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

‘Corpus Christi Before & After School Care Service CIO’ was registered at the Charity Commission on the 24<sup>th</sup> of October 2022.

The financial statements (accounts) for this financial year are classed as the “Conversion Year”, and as such are prepared on a Receipts and Payments basis under the Charities Act 2011.

The previous years’ accounts, for the year ended 31<sup>st</sup> of August 2022, are classed as the “Pre-Conversion Year”, being prepared in accordance with Charities SORP (FRS102) under the Companies Act 2006.

Prior year figures relate to the year ended 31<sup>st</sup> of August 2022 of Corpus Christi Before & After School Care Service Limited (Company Number: 07785218). “*The Charitable Incorporated Organisations (Conversion) Regulations 2017 (SI 2017/1232) Regulations 13-14*”.

#### 2. Incoming Resources

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

Income from fees represents fees earned in respect of looking after the children in the before and after school service.

#### 3. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

#### 4. Trustees & Staff Costs

During the financial year 2 trustees received remuneration as employees.

No employee received emoluments of £60,000 or above (2022: none).

#### 5. Funds Analysis

|                    | Balance at<br>1 September<br>2022<br>£ | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Balance at<br>31 August<br>2023<br>£ |
|--------------------|--|----------------------------|----------------------------|--------------------------------------|
| Unrestricted Funds | 47,903                                 | 100,082                    | (86,301)                   | 61,684                               |
| Restricted Funds   | —                                      | —                          | —                          | —                                    |
| <b>Total Funds</b> | <b><u>47,903</u></b>                   | <b><u>100,082</u></b>      | <b><u>(86,301)</u></b>     | <b><u>61,684</u></b>                 |

**Corpus Christi Before & After School Care Service CIO**

England & Wales - Charity number 1145050

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# Accounts

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**Company Registration Number: 07785218**

**Charity Registration Number: 1145050**

**CORPUS CHRISTI BEFORE & AFTER SCHOOL**

**CARE SERVICE LIMITED**

**(A Company Limited By Guarantee)**

**TRUSTEES' ANNUAL REPORT AND**

**FINANCIAL STATEMENTS**

**For the Year Ended 31<sup>st</sup> August 2022**

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

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# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

---

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

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

---

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

**Aims & Objectives**

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

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

**How our activities deliver public benefit**

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

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

**Who has used and benefited from our services**

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

**Financial review**

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

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

**Investment policy**

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

**Reserves**

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

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

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

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

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

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

---

**Plans for the future**

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

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

**Structure, governance and management**

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

**Recruitment and appointment of directors**

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

**Board members**

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

**Trustee Induction and Training**

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

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

**Risk management**

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

**Organisational structure**

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

**Directors Responsibilities in relation to the Financial Statements**

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

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources.

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

---

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

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

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

In so far as the trustees are aware:

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

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



Mrs Christine Maymon  
**Chairperson & Director**

# **CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED**

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

**FOR THE YEAR ENDED 31 AUGUST 2022**

---

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

### **Respective Responsibilities of Trustees and Examiner**

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

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

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

### **Basis of Independent Examiners Opinion**

My examination was carried out in accordance with General Directions given by the Charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

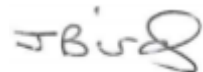
### **Independent Examiners Statement**

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

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

- accounting records were not kept in accordance with s386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (effective 1 January 2015, and including update bulletins on 2 February 2016 and 5 October 2018).

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



17<sup>th</sup> September 2022

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

Community Accounting Lancashire C.I.C.

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

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED**

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

**FOR THE YEAR ENDED 31 AUGUST 2022**

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

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

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

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

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2022

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

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

Director's responsibilities:

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

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

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



Mrs Christine Maymon  
Chairperson & Director

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

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

---

### 1. Accounting Policies

#### Basis of accounting

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

#### Incoming Resources

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

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

#### Resources Expended

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

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

#### Fixed assets

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

- Fixtures & Fittings – 5 years
- Computer Equipment – 3 Years

### 2. Income from Charitable activities

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

### 3. Other income

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

There were no Government Grants received during this period.

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

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

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31<sup>st</sup> August 2022**

**4. Expenditure on Charitable activities**

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

**Total resources expended are stated after charging:**

|   | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|---|-------------------|-------------------|
| Independent Examination fees                        | 714               | 714               |
| Other accountancy services (tax work & filing fees) | 260               | 60                |
| Payroll services                                    | 710               | 756               |

**5. Staff Costs**

The movement in the year is after charging:

|  | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|--|-------------------|-------------------|
| Wages and salaries (including pension) | 58,163            | 54,948            |
| Employer's national insurance costs    | 1,550             | 1,151             |

**Average number of full-time equivalent employees in the year**

|                   | <b>2022</b> | <b>2021</b> |
|-------------------|-------------|-------------|
| Childcare Workers | <u>3.2</u>  | <u>3.0</u>  |
|                   | <u>3.2</u>  | <u>3.0</u>  |

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

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

**6. Debtors**

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

**7. Creditors: Amounts falling due within one year**

|                              | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|------------------------------|-------------------|-------------------|
| Accruals and Deferred Income | <u>1,324</u>      | <u>1,461</u>      |
|                              | <u>1,324</u>      | <u>1,461</u>      |

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

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

---

### 8. Allocation of Charity's Net Assets

|                    | Net Current<br>Assets | Total  |
|--------------------|-----------------------|--------|
|                    | £                     | £      |
| Unrestricted Funds | 47,903                | 47,903 |

### 9. Funds

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

### 10. Company Status

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

### 11. Related Parties

There were no related party transactions during the year.

### 12. Going Concern

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

### 13. Corporation Tax

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

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED**

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

**14. Comparative Information (previous year)**

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

**Corpus Christi Before & After School Care Service CIO**

England & Wales - Charity number 1145050

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# Accounts

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Company Registration Number: 07785218  
Charity Registration Number: 1145050

**CORPUS CHRISTI BEFORE & AFTER SCHOOL  
CARE SERVICE LIMITED**

**(A Company Limited By Guarantee)**

**TRUSTEES' ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**For the Year Ended 31<sup>st</sup> August 2021**

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

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# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

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|                                |   |
|--------------------------------|---|
| <b>Registered Charity Name</b> | Corpus Christi Before & After School Care Service Limited   |
| <b>Charity Number</b>          | 1145050   |
| <b>Company Number</b>          | 07785218  |
| <b>Registered Office</b>       | The Parish Hall<br>Corpus Christi RC School<br>Stanley Road<br>Chadderton<br>Oldham<br>Lancashire<br>OL9 7HA  |
| <b>Directors and Trustees</b>  | Mrs Jan Waterhouse<br>Mrs Elizabeth Moore<br>Mrs Kathleen Jones<br>Mrs Christine Anne Maymon<br>Mr Christopher James Hanson (resigned on 21/07/21)<br>Mrs Helen Williamson<br>Mrs Yvonne Marriott |
| <b>Secretary</b>               | Mrs Kathleen Jones  |
| <b>Independent Examiners</b>   | Community Accounting Lancashire C.I.C.<br>Foxfields<br>9 Norley Close<br>Chadderton<br>Oldham<br>OL1 2RA  |
| <b>Bankers</b>                 | NatWest Bank<br>10 Yorkshire Street<br>Oldham<br>Lancashire<br>OL1 1QT  |

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

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The Trustees and directors for the purposes of Company law, present their annual report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> August 2021.

**Aims & Objectives**

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

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

**How our activities deliver public benefit**

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

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

**Who has used and benefited from our services**

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

**Financial review**

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

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

**Investment policy**

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

**Reserves**

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

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

We were impacted from the Covid-19 pandemic from the announcement of the first lockdown on the 20th of March 2020, where the service could only stay open for the children who were deemed vulnerable or those of key workers. This was managed with a skeleton staff up to Easter 2020.

At this time we did not have enough children attending to make opening viable, so we then closed and accessed the government HMRC Job Retention Scheme (JRS) Grant.

The service took the decision to make up the shortfall between furlough pay and full pay in order to retain the current workforce. All staff were furloughed until September 2020 when the school reopened, and a total of £17,467 was received from the JRS Grant in the 2019/2020 period. A further £3,239 was received this year in 2020/2021 from the JRS Grant.

When the school re-opened, we had to make arrangements to keep the children in bubbles, mirroring those of the bubbles in school. This has stretched the service in terms of staffing.

The pressures of balancing income and staffing have been acute and as such we have had to make arrangements for parents to pay half fees when their children are sent home to isolate, when their bubble is sent home from school (this only applies on the second and subsequent occurrence of forced isolation).

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

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If possible through these unprecedented times, it is our intention to increase our reserves to safeguard the charity going forward into the future. We will do this by not having any large project spending until the virus is under control and our service is functioning normally again.

We have carried out all Covid19 risk assessments in line with government guidelines and complying with school bubbles. These assessments are constantly being reviewed to ensure staff, parents and children are in a safe environment.

**Plans for the future**

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

**Structure, governance and management**

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

**Recruitment and appointment of directors**

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

**All board members give their time voluntarily**

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

**Trustee Induction and Training**

All trustees are familiar with the work of the charity and have been given information about their responsibilities as trustees through the charity commission trustee leaflet. Future trustees will be provided with the induction training either from the Chair or the manager.

**Risk management**

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

**Organisational structure**

There are 7 board members who meet twice a year and are responsible for the strategic direction and policy of the charity. Board members have a variety of professional backgrounds and skills which support the work of the charity.

**Directors Responsibilities in relation to the Financial Statements**

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

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

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

---

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources.

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

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

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

In so far as the trustees are aware:

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

The report of the members of the board were approved by the Board on 10<sup>th</sup> November 2021 and signed on their behalf:

Signed : *CA Maynor*

Name: *Christine Maynor*

Trustee

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

**FOR THE YEAR ENDED 31 AUGUST 2021**

---

I report to the charity's trustees on my examination of the accounts of Corpus Christi Before & After School Care Service Limited for the year ended 31 August 2021 as set out on pages 7 to 12.

**Respective Responsibilities of Trustees and Examiner**

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

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

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

**Basis of Independent Examiners Opinion**

My examination was carried out in accordance with General Directions given by the Charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiners Statement**

I have completed my examination for the year ended 31 August 2021.

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

- accounting records were not kept in accordance with s386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (effective 1 January 2015, and including update bulletins on 2 February 2016 and 5 October 2018).

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

*J Bird* 13<sup>th</sup> November 2021

**Miss Jacqueline Bird F.M.A.A.T.**  
Community Accounting Lancashire C.I.C.  
Foxfields, 9 Norley Close, Chadderton, Oldham, OL1 2RA

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED**

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

**FOR THE YEAR ENDED 31 AUGUST 2021**

|                                 |              | Unrestricted<br>Funds<br>2021<br>£ | Restricted<br>Funds<br>2021<br>£ | Total<br>Funds<br>2021<br>£ | Total<br>Funds<br>2020<br>£ |
|---------------------------------|--------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
|                                 | <i>Notes</i> |                                    |                                  |                             |                             |
| <b>Income from:</b>             |              |                                    |                                  |                             |                             |
| Donations                       |              | -                                  | -                                | -                           | -                           |
| Charitable activities           | 2            | 69,959                             | -                                | 69,959                      | 62,709                      |
| Other income                    | 3            | <u>3,239</u>                       | -                                | <u>3,239</u>                | <u>17,467</u>               |
| <b>Total</b>                    |              | <b><u>73,198</u></b>               | <b><u>-</u></b>                  | <b><u>73,198</u></b>        | <b><u>80,176</u></b>        |
| <b>Expenditure on:</b>          |              |                                    |                                  |                             |                             |
| Charitable activities           | 4            | 67,277                             | -                                | 67,277                      | 74,470                      |
| Other expenditure               |              | <u>-</u>                           | <u>-</u>                         | <u>-</u>                    | <u>-</u>                    |
| <b>Total</b>                    |              | <b><u>67,277</u></b>               | <b><u>-</u></b>                  | <b><u>67,277</u></b>        | <b><u>74,470</u></b>        |
| <b>Net income/(expenditure)</b> |              | 5,921                              | -                                | 5,921                       | 5,706                       |
| <b>Reconciliation of funds:</b> |              |                                    |                                  |                             |                             |
| Total funds brought forward     |              | <u>18,630</u>                      | <u>-</u>                         | <u>18,630</u>               | <u>12,924</u>               |
| Total funds carried forward     | 9            | <b><u>24,551</u></b>               | <b><u>-</u></b>                  | <b><u>24,551</u></b>        | <b><u>18,630</u></b>        |

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

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

Note 14 to the accounts shows a comparative Statement of Financial Activities for the year ended 31 August 2020.

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED**

**BALANCE SHEET**

**AS AT 31 AUGUST 2021**

|   | <i>Notes</i> | 2021          | 2020          |
|---|--------------|---------------|---------------|
|   |              | £             | £             |
| <b>FIXED ASSETS</b>                                   |              |               |               |
| Tangible Fixed Assets                                 |              | -             | -             |
| <b>CURRENT ASSETS</b>                                 |              |               |               |
| Debtors   | 6            | 1,500         | 8,631         |
| Cash at Bank and in Hand                              |              | 24,512        | 11,890        |
| <b>CREDITORS: Amounts falling due within one year</b> | 7            | (1,461)       | (1,891)       |
| <b>NET CURRENT ASSETS</b>                             | 8            | <u>24,551</u> | <u>18,630</u> |
| <b>NET ASSETS</b>                                     |              | <u>24,551</u> | <u>18,630</u> |
| <b>FUNDS OF THE CHARITY</b>                           |              |               |               |
| Unrestricted Funds                                    |              | <u>24,551</u> | <u>18,630</u> |
| <b>TOTAL FUNDS</b>                                    | 9            | <u>24,551</u> | <u>18,630</u> |

For the year ending 31<sup>st</sup> August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

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

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

The accounts were approved by the Board of Directors on 10<sup>th</sup> November 2021 and signed on its behalf by:

Signed :

*Christine Mayman*

Name:

CHRISTINE MAYMAN

Trustee

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2021

### 1. Accounting Policies

#### Basis of accounting

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

#### Incoming Resources

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

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

#### Resources Expended

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

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

#### Fixed assets

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

- Fixtures & Fittings – 5 years
- Computer Equipment – 3 Years

### 2. Income from Charitable activities

|            | 2021          | 2020          |
|------------|---------------|---------------|
|            | £             | £             |
| Fee Income | <u>69,959</u> | <u>62,709</u> |
|            | <u>69,959</u> | <u>62,709</u> |

### 3. Other income

|                                 | 2021         | 2020          |
|---------------------------------|--------------|---------------|
|                                 | £            | £             |
| HMRC Job Retention Scheme Grant | <u>3,239</u> | <u>17,467</u> |
|                                 | <u>3,239</u> | <u>17,467</u> |

During the period the charity benefitted from a total of £3,239 (2020: £17,467) of Government Grants from the HMRC Job Retention Scheme (JRS) Grant. In accordance with accounting policy, this credit is included in 'Other Income' within the 'Statement of Financial Activities (incorporating the Income and Expenditure Accounts)' in the period for which they compensate.

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31<sup>st</sup> August 2021**

**4. Expenditure on Charitable activities**

|                         | Support<br>Costs<br>£ | Direct<br>Costs<br>£ | Governance<br>Costs<br>£ | 2021<br>Total Funds<br>£ | 2020<br>Total Funds<br>£ |
|-------------------------|-----------------------|----------------------|--------------------------|--------------------------|--------------------------|
| Salaries                | -                     | 54,948               | -                        | 54,948                   | 54,747                   |
| Refreshments            | -                     | 2,516                | -                        | 2,516                    | 3,104                    |
| Premises Costs          | 4,848                 | -                    | -                        | 4,848                    | 12,056                   |
| Office Expenses         | 261                   | -                    | -                        | 261                      | 198                      |
| Equipment, Toys & Books | -                     | 2,723                | -                        | 2,723                    | 2,254                    |
| Professional Services   | -                     | 861                  | 787                      | 1,648                    | 1,289                    |
| Training                | -                     | 72                   | -                        | 72                       | 193                      |
| Sundries                | -                     | 261                  | -                        | 261                      | 629                      |
|                         | <u>5,109</u>          | <u>61,381</u>        | <u>787</u>               | <u>67,277</u>            | <u>74,470</u>            |

|  | 2021<br>£ | 2020<br>£ |
|--|-----------|-----------|
| <b>Total resources expended are stated after charging:</b> |           |           |
| Independent Examination fees                               | 714       | 680       |
| Other accountancy services (filing fees)                   | 60        | 60        |
| Payroll services   | 756       | 582       |

**5. Staff Costs**

|   | 2021<br>£ | 2020<br>£ |
|---|-----------|-----------|
| The movement in the year is after charging: |           |           |
| Wages and salaries (including pension)      | 54,948    | 54,747    |
| Employer's national insurance costs         | 1,351     | 1,131     |

**Average number of full-time equivalent employees in the year**

|                   | 2021     | 2020     |
|-------------------|----------|----------|
| Childcare Workers | <u>3</u> | <u>3</u> |
|                   | <u>3</u> | <u>3</u> |

Two trustees/directors received remuneration during the year as employees.  
No employee received emoluments of £60,000 or above (2020: none).

**6. Debtors**

|                | 2021<br>£    | 2020<br>£    |
|----------------|--------------|--------------|
| Accrued Income | -            | 7,131        |
| Prepayments    | <u>1,500</u> | <u>1,500</u> |
|                | <u>1,500</u> | <u>8,631</u> |

**7. Creditors: Amounts falling due within one year**

|                              | 2021<br>£    | 2020<br>£    |
|------------------------------|--------------|--------------|
| Accruals and deferred income | <u>1,461</u> | <u>1,891</u> |
|                              | <u>1,461</u> | <u>1,891</u> |

# CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2021

### 8. Allocation of Charity's Net Assets

|                    | Net Current<br>Assets<br>£ | Total<br>£ |
|--------------------|----------------------------|------------|
| Unrestricted Funds | 24,551                     | 24,551     |

### 9. Funds

|                    | Balance as at<br>1 September<br>2020 | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Balance as at<br>31 August<br>2021<br>£ |
|--------------------|--------------------------------------|----------------------------|----------------------------|---|
| Unrestricted Funds | <u>18,630</u>                        | <u>73,198</u>              | <u>(67,277)</u>            | <u>24,551</u>                           |
| <b>Total Funds</b> | <b><u>18,630</u></b>                 | <b><u>73,198</u></b>       | <b><u>(67,277)</u></b>     | <b><u>24,551</u></b>                    |

### 10. Company Status

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

### 11. Related Parties

There were no related party transactions during the year.

### 12. Going Concern

The trustees/directors have carried out Covid-19 assessments and consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

### 13. Corporation Tax

HMRC have requested that the charity (as a charitable company) completes a Corporation Tax return for the period covering 1<sup>st</sup> September 2020 to 31<sup>st</sup> August 2021.

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

**CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 August 2021**

**14. Comparative Information (previous year)**

|                                 |              | Unrestricted<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ |
|---------------------------------|--------------|------------------------------------|----------------------------------|-----------------------------|
|                                 | <i>Notes</i> |                                    |                                  |                             |
| <b>Income from:</b>             |              |                                    |                                  |                             |
| Donations                       |              | -                                  | -                                | -                           |
| Charitable activities           | 2            | 62,709                             | -                                | 62,709                      |
| Other income                    | 3            | <u>17,467</u>                      | -                                | <u>17,467</u>               |
| <b>Total</b>                    |              | <u>80,176</u>                      | -                                | <u>80,176</u>               |
| <b>Expenditure on:</b>          |              |                                    |                                  |                             |
| Charitable activities           | 4            | 74,470                             | -                                | 74,470                      |
| Other expenditure               |              | -                                  | -                                | -                           |
| <b>Total</b>                    |              | <u>74,470</u>                      | -                                | <u>74,470</u>               |
| <b>Net income/(expenditure)</b> |              | 5,706                              | -                                | 5,706                       |

**Reconciliation of funds:**

|                             |               |   |               |
|-----------------------------|---------------|---|---------------|
| Total funds brought forward | <u>12,924</u> | - | <u>12,924</u> |
| Total funds carried forward | <u>18,630</u> | - | <u>18,630</u> |