

Company Registration Number: 07785218
Charity Registration Number: 1145050

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

(A Company Limited By Guarantee)

**TRUSTEES' ANNUAL REPORT AND
FINANCIAL STATEMENTS**

For the Year Ended 31st August 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

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

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

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

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 10th November 2021 and signed on their behalf:

Signed : *Chastine Maymon*

Name: *Chastine Maymon*

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 13th 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 Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
	<i>Notes</i>				
Income from:					
Donations		-	-	-	-
Charitable activities	2	69,959	-	69,959	62,709
Other income	3	<u>3,239</u>	<u>-</u>	<u>3,239</u>	<u>17,467</u>
Total		<u>73,198</u>	<u>-</u>	<u>73,198</u>	<u>80,176</u>
Expenditure on:					
Charitable activities	4	67,277	-	67,277	74,470
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>67,277</u>	<u>-</u>	<u>67,277</u>	<u>74,470</u>
Net income/(expenditure)		5,921	-	5,921	5,706
Reconciliation of funds:					
Total funds brought forward		<u>18,630</u>	<u>-</u>	<u>18,630</u>	<u>12,924</u>
Total funds carried forward	9	<u>24,551</u>	<u>-</u>	<u>24,551</u>	<u>18,630</u>

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

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

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

CORPUS CHRISTI BEFORE & AFTER SCHOOL CARE SERVICE LIMITED

BALANCE SHEET

AS AT 31 AUGUST 2021

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

For the year ending 31st 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 10th 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 31st August 2021

4. Expenditure on Charitable activities

	Support Costs £	Direct Costs £	Governance Costs £	2021 Total Funds £	2020 Total Funds £
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>

Total resources expended are stated after charging:

	2021 £	2020 £
Independent Examination fees	714	680
Other accountancy services (filing fees)	60	60
Payroll services	756	582

5. Staff Costs

The movement in the year is after charging:

	2021 £	2020 £
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 £	2020 £
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 £	2020 £
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 Assets £	Total £
Unrestricted Funds	24,551	24,551

9. Funds

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

10. Company Status

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

11. Related Parties

There were no related party transactions during the year.

12. Going Concern

The 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 1st September 2020 to 31st 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 Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
	<i>Notes</i>			
Income from:				
Donations		-	-	-
Charitable activities	2	62,709	-	62,709
Other income	3	<u>17,467</u>	<u>-</u>	<u>17,467</u>
Total		<u>80,176</u>	<u>-</u>	<u>80,176</u>
Expenditure on:				
Charitable activities	4	74,470	-	74,470
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>74,470</u>	<u>-</u>	<u>74,470</u>
Net income/(expenditure)		5,706	-	5,706

Reconciliation of funds:

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