

**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 Corpus Christi RC School Stanley Road Chadderton Oldham Lancashire OL9 7HA
<b>Trustees</b>	Mrs Jan Waterhouse Mrs Elizabeth Moore Mrs Kathleen Jones Mrs Christine Anne Maymon Mrs Helen Williamson Mrs Yvonne Marriott
<b>Independent Examiners</b>	Community Accounting Lancashire C.I.C. Foxfields 9 Norley Close Chadderton Oldham OL1 2RA
<b>Bankers</b>	NatWest Bank 10 Yorkshire Street Oldham Lancashire 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 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

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### 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**

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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.

 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**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<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>
<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>
<b>Net of receipts/(payments)</b>	<b>13,781</b>	<b>-</b>	<b>13,781</b>	<b>23,352</b>
<b>Cash funds as at 31 August 2022</b>	<b>47,903</b>	<b>-</b>	<b>47,903</b>	<b>24,551</b>
<b>Cash funds as at 31 August 2023</b>	<b><u>61,684</u></b>	<b><u>-</u></b>	<b><u>61,684</u></b>	<b><u>47,903</u></b>

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

**STATEMENT OF ASSETS AND LIABILITIES**

**FOR THE YEAR ENDED 31 AUGUST 2023**

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**ASSETS**

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 ..... *CMaymon* ..... 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 1 September 2022 £	Incoming Resources £	Resources Expended £	Balance at 31 August 2023 £
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>