

Charity number: 1174388  
Company number: CE012039  
(England and Wales)

COMMUNITY KERNOW  
Report of the Trustees and Financial Statements  
For the year ended 31 August 2024

**COMMUNITY KERNOW**  
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**For the year ended 31 August 2024**

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**COMMUNITY KERNOW**  
**Report of the Trustees**  
**For the year ended 31 August 2024**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 August 2024. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	COMMUNITY KERNOW
<b>Charity registration number</b>	1174388
<b>Company registration number</b>	CE012039
<b>Principal address</b>	Wesley Chapel Hall St Francis Road Indian Queens Cornwall TR9 6QW

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Dr Charlotte Mary Allen

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mrs Claire Tyler  
(Resigned: 26 January 2024)  
Emma Elizabeth Clatworthy  
(Resigned: 11 October 2023)  
Lisa Jane Howes  
Dr Sarah Bryallen Jose  
Mrs Annette Gill  
(Resigned: 28 February 2024)

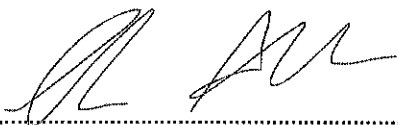
**Secretary**

Dr Charlotte Mary Allen

**Independent examiners**

Emma Hawken FCCA

Approved by the Board of Trustees and signed on its behalf by



Dr Charlotte Mary Allen

23 May 2025

COMMUNITY KERNOW  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors 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').

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

**Independent examiners statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



.....  
Emma Hawken FCCA

23 May 2025

**COMMUNITY KERNOW**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 August 2024**

	Notes	Unrestricted funds £	2023 £
<b>Income and endowments from:</b>			
Donations and legacies	2	1,271	4,014
Charitable activities	3		
Pre School		106,154	86,835
Other trading activities	4		
Fund raising events		1,195	1,756
Investments	5		
Bank interest receivable		329	132
<b>Total</b>		<b>108,949</b>	<b>92,737</b>
<b>Expenditure on:</b>			
Charitable activities	6/7		
Pre School		(103,463)	(92,330)
<b>Total</b>		<b>(103,463)</b>	<b>(92,330)</b>
<b>Net income</b>		<b>5,486</b>	<b>407</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		56,596	56,189
<b>Total funds carried forward</b>		<b>62,082</b>	<b>56,596</b>

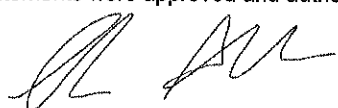
**COMMUNITY KERNOW**  
**Statement of Financial Position**  
**As at 31 August 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	1,261	1,401
		<b>1,261</b>	<b>1,401</b>
<b>Current assets</b>			
Debtors	12	-	10
Cash at bank and in hand		60,815	55,179
		<b>60,815</b>	<b>55,189</b>
<b>Creditors: amounts falling due within one year</b>	13	6	6
<b>Net current assets</b>		<b>60,821</b>	<b>55,195</b>
<b>Total assets less current liabilities</b>		<b>62,082</b>	<b>56,596</b>
<b>Net assets</b>		<b>62,082</b>	<b>56,596</b>
<b>The funds of the charity</b>			
Unrestricted income funds	14	62,082	56,596
<b>Total funds</b>		<b>62,082</b>	<b>56,596</b>

For the year ended 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



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Dr Charlotte Mary Allen  
Trustee

23 May 2025

**COMMUNITY KERNOW**  
**Notes to the Financial Statements**  
**For the year ended 31 August 2024**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

COMMUNITY KERNOW meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**2. Income from donations and legacies**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Donations received	1,271	3,764
Grants received	-	250
	<b>1,271</b>	<b>4,014</b>

**3. Income from charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
<i>Pre School</i>		
Parties	106,154	86,835

**4. Income earned from other activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Fund raising events	1,195	1,756
	<b>1,195</b>	<b>1,756</b>

Included in Donations is the transfer of funds from the unincorporated charity Wesley Pre-School charity number 1028407.

COMMUNITY KERNOW  
Notes to the Financial Statements Continued  
For the year ended 31 August 2024

**5. Investment income**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	329	132
	<b>329</b>	<b>132</b>

**6. Costs of charitable activities by fund type**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Pre School	103,463	92,330

**7. Costs of charitable activities by activity type**

	2024	2023
	£	£
<b>Activities undertaken directly</b>		
Pre School	103,463	92,330

**8. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	140	156

**9. Staff costs and emoluments**

Total staff costs for the year ended 31 August 2024 were:

	2024	2023
	£	£
Salaries and wages	84,138	79,827
Social security costs	4,030	1,847
	<b>88,168</b>	<b>81,674</b>

	2024	2023
	£	£
Staff	7	7
	<b>7</b>	<b>7</b>



COMMUNITY KERNOW  
Notes to the Financial Statements Continued  
For the year ended 31 August 2024

**10. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**11. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Plant and Machinery £</b>
At 01 September 2023	2,355
At 31 August 2024	2,355
<b>Depreciation</b>	
At 01 September 2023	954
Charge for year	140
At 31 August 2024	1,094
<b>Net book values</b>	
At 31 August 2024	1,261
At 31 August 2023	1,401

**12. Debtors**

	<b>2024 £</b>	<b>2023 £</b>
<b>Amounts due within one year:</b>		
Other debtors	-	10
	-	10

**13. Creditors: amounts falling due within one year**

	<b>2024 £</b>	<b>2023 £</b>
Other creditors	(6)	(6)
	(6)	(6)

**COMMUNITY KERNOW**  
Notes to the Financial Statements Continued  
For the year ended 31 August 2024

**14. Movement in funds**

**Unrestricted Funds**

	Balance at 01/09/2023	Incoming resources	Outgoing resources	Balance at 31/08/2024
	£	£	£	£
<i>General</i>				
Pre School	56,596	108,949	(103,463)	62,082
	<b>56,596</b>	<b>108,949</b>	<b>(103,463)</b>	<b>62,082</b>

**Unrestricted Funds - Previous year**

	Balance at 01/09/2022	Incoming resources	Outgoing resources	Balance at 31/08/2023
	£	£	£	£
<i>General</i>				
Pre School	56,189	92,737	(92,330)	56,596
	<b>56,189</b>	<b>92,737</b>	<b>(92,330)</b>	<b>56,596</b>

**Purpose of unrestricted Funds**

Pre School

The running of a Pre School.

**15. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
Pre School	1,261	60,821	62,082
	<b>1,261</b>	<b>60,821</b>	<b>62,082</b>

**COMMUNITY KERNOW**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 August 2024**

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
Pre School	1,401	55,195	56,596
	<b>1,401</b>	<b>55,195</b>	<b>56,596</b>

**COMMUNITY KERNOW**  
**Detailed Statement of Financial Activities**  
**For the year ended 31 August 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	1,271	3,764
Grants receivable	-	250
	<b>1,271</b>	<b>4,014</b>
<b>Charitable activities</b>		
Income from charitable activities	-	85,613
Pre School	104,991	-
Forest School	344	676
Toddlers	819	546
	<b>106,154</b>	<b>86,835</b>
<b>Other trading activities</b>		
Fund raising events	1,195	1,756
	<b>1,195</b>	<b>1,756</b>
<b>Investments</b>		
Bank interest receivable	329	132
	<b>329</b>	<b>132</b>
<b>Total incoming resources</b>	<b>108,949</b>	<b>92,737</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity	(676)	(873)
Staff costs - wages & salaries	(84,138)	(79,827)
Staff costs - social security costs	(4,030)	(1,847)
Depreciation - owned assets	(140)	(156)
Training	(376)	(177)
Rent	(9,226)	(3,612)
Light & Heat	-	(823)
Insurance	(790)	(762)
Repair & Renewals	(540)	(394)
Telephone	(622)	(558)
Uniforms	(200)	(251)
Printing, Postage & Stationery	(1,311)	(1,288)
Advertising	(62)	(119)
Refreshments	(20)	(162)
CRB Checks	(62)	(372)
Sundries & Subscriptions	(783)	(646)
Accountancy	(390)	(360)
Bank Charges	(97)	(103)
	<b>(103,463)</b>	<b>(92,330)</b>
<b>Total resources expended</b>	<b>(103,463)</b>	<b>(92,330)</b>
<b>Net Income</b>	<b>5,486</b>	<b>407</b>