

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

COMMUNITY KERNOW
Report of the Trustees and Financial Statements
For the year ended 31 August 2025

COMMUNITY KERNOW
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For the year ended 31 August 2025

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COMMUNITY KERNOW
Report of the Trustees
For the year ended 31 August 2025

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 2025. 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

Name of Charity	COMMUNITY KERNOW
Charity registration number	1174388
Company registration number	CE012039
Principal address	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

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Trustees

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

Lisa Jane Howes
Dr Sarah Bryallen Jose
Mrs Laura Culley
(Appointed: 01 March 2025)

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

05 December 2025

COMMUNITY KERNOW
Independent Examiners Report to the Trustees
For the year ended 31 August 2025

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 August 2025.

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 386 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

Emma Hawken FCCA

05 December 2025

COMMUNITY KERNOW
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 August 2025

	Notes	Unrestricted funds £	2024 £
Income and endowments from:			
Donations and legacies	2	1,824	1,271
Charitable activities	3		
Pre School		68,989	106,154
Other trading activities	4		
Fund raising events		1,863	1,195
Investments	5		
Bank interest receivable		243	329
Total		72,919	108,949
Expenditure on:			
Charitable activities	6/7		
Pre School		(95,069)	(103,463)
Total		(95,069)	(103,463)
Net income/expenditure		(22,150)	5,486
Reconciliation of funds			
Total funds brought forward		62,082	56,596
Total funds carried forward		39,932	62,082

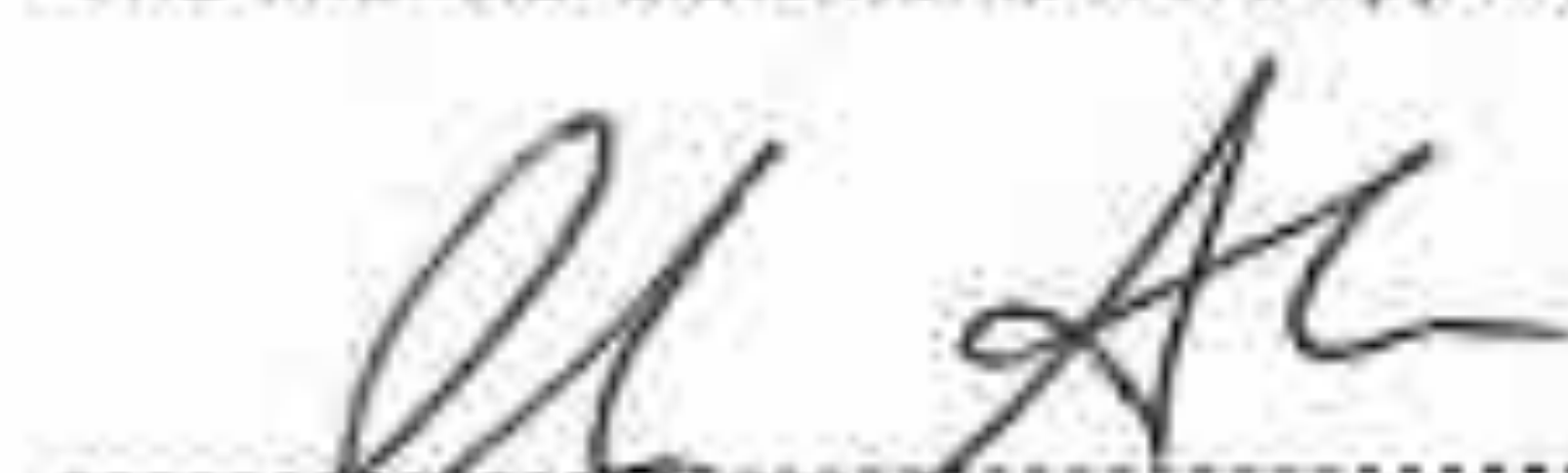
COMMUNITY KERNOW
Statement of Financial Position
As at 31 August 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,135	1,251
		<u>1,135</u>	<u>1,251</u>
Current assets			
Cash at bank and in hand		38,791	60,815
		<u>38,791</u>	<u>60,815</u>
Creditors: amounts falling due within one year	12	6	6
Net current assets		<u>38,797</u>	<u>60,821</u>
Total assets less current liabilities		<u>39,932</u>	<u>62,082</u>
Net assets		<u>39,932</u>	<u>62,082</u>
The funds of the charity			
Unrestricted income funds	13	39,932	62,082
Total funds		<u>39,932</u>	<u>62,082</u>

For the year ended 31 August 2025 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

05 December 2025

COMMUNITY KERNOW
Notes to the Financial Statements
For the year ended 31 August 2025

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

	2025 £	2024 £
Unrestricted funds		
Donations received	1,824	1,271
	<u>1,824</u>	<u>1,271</u>

3. Income from charitable activities

	2025 £	2024 £
Unrestricted funds		
Pre School		
Parties	88,989	106,154

4. Income earned from other activities

	2025 £	2024 £
Unrestricted funds		
Fund raising events	1,863	1,195
	<u>1,863</u>	<u>1,195</u>

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 2025

5. Investment income

	2025	2024
	£	£
Unrestricted funds		
Bank interest receivable	243	329
	<u>243</u>	<u>329</u>

6. Costs of charitable activities by fund type

	2025	2024
	£	£
Unrestricted funds:		
Pre School	95,069	103,463

7. Costs of charitable activities by activity type

	2025	2024
	£	£
Activities undertaken directly		
Pre School	95,069	103,463

8. Net income/(expenditure) for the year

This is stated after charging/(crediting)

	2025	2024
	£	£
Depreciation of owned fixed assets	126	140

9. Staff costs and emoluments

Total staff costs for the year ended 31 August 2025 were:

	2025	2024
	£	£
Salaries and wages	78,000	84,138
Social security costs	3,751	4,030
	<u>79,751</u>	<u>88,168</u>

	2025	2024
	£	£
Staff	5	7
	<u>5</u>	<u>7</u>

COMMUNITY KERNDON
Notes to the Financial Statements Continued
For the year ended 31 August 2025

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

Cost or valuation	Plant and Machinery £
At 01 September 2024	2,355
At 31 August 2025	2,355
Depreciation	
At 01 September 2024	1,094
Charge for year	126
At 31 August 2025	1,220
Net book values	
At 31 August 2025	1,135
At 31 August 2024	1,261

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	(5)	(5)
	(5)	(5)

13. Movement in funds

Unrestricted Funds

	Balance at 01/09/2024 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2025 £
General				
Pre School	62,082	72,919	(95,069)	39,932
	62,082	72,919	(95,069)	39,932

COMMUNITY KERNOW
Notes to the Financial Statements Continued
For the year ended 31 August 2025

Unrestricted Funds - Previous year

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

Purpose of unrestricted Funds

Pre School

The running of a Pre School.

14. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
General			
Pre School	1,135	38,797	39,932
	<u>1,135</u>	<u>38,797</u>	<u>39,932</u>

Previous year

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

COMMUNITY KERNOW
Detailed Statement of Financial Activities
For the year ended 31 August 2025

	2025 £	2024 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	1,824	1,271
	<u>1,824</u>	<u>1,271</u>
Charitable activities		
Pre School	68,441	104,991
Forest School	12	344
Toddlers	536	819
	<u>68,989</u>	<u>106,154</u>
Other trading activities		
Fund raising events	1,863	1,195
	<u>1,863</u>	<u>1,195</u>
Investments		
Bank interest receivable	243	329
	<u>243</u>	<u>329</u>
Total incoming resources	72,919	108,949
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(1,335)	(676)
Staff costs - wages & salaries	(76,000)	(84,138)
Staff costs - social security costs	(3,751)	(4,030)
Depreciation - owned assets	(126)	(140)
Training	(1,485)	(376)
Rent	(8,238)	(9,226)
Insurance	(821)	(790)
Repair & Renewals	(370)	(540)
Telephone	(664)	(622)
Uniforms	(100)	(200)
Printing, Postage & Stationery	(1,108)	(1,311)
Advertising	-	(62)
Refreshments	(45)	(20)
CRB Checks	(24)	(62)
Sundries & Subscriptions	(467)	(783)
Accountancy	(420)	(390)
Bank Charges	(115)	(97)
	<u>(95,069)</u>	<u>(103,463)</u>
Total resources expended	(95,069)	(103,463)
Net Expenditure	(22,150)	5,486