



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st May 2021 Period start date to 31st August 2022
end date

Period

Charity name: Little Disciples Out of School Club

Charity registration number: 1194380

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide the necessary facilities for the daily care, recreation and education of children out of school hours and to advance the education and training of the persons in the provision of such care, education and recreational facilities.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Little Disciples Out of School Club provides a safe stimulating environment for children to relax, work and play during their care. The staff provide good quality childcare, there are resources and equipment both inside and outside to keep the children stimulated whilst in our care during their time at Little Disciples Out of School Club. Our main income is from providing a breakfast club, afterschool club and holiday club which we charge to parents/carers for childcare purposes. We also apply for grants to support us in providing services to children who wouldn't usually attend the club and which enables us to support parents/carers who are disadvantaged,
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees believe that our purpose satisfy both elements of the public benefit requirement. The direct benefits that flow from purpose one include: Parents and families benefit from our service which is tailored to their needs: Breakfast Club, Free Breakfast Club, afterschool club and holiday club provision. Children are provided with inclusive, sensory, fun & stimulating play and learning experiences which support and nurture all areas of learning & development. Their confidence and skills are enhanced thereby building foundations for a happy, secure childhood. Staff benefit from training opportunities that enable them to develop individual

		capabilities, competences and understanding to support the children's learning & development. The benefits from are evidenced through the increasing demand for places at our service and from both verbal and written feedback from parents/carers and staff. Many parents/carers have provided feedback in our annual Self-Assessment Service Statement (SASS) which we are required to complete under our registration with the Care Inspectorate Wales, completing the parent/carer questionnaire and through writing cards and letters. Our monthly feedback questionnaire provides on a continuous basis which allows us to constantly review practice. Written observations of children provide evidence of their individual progress towards developmental milestones and age-appropriate transitions. Our trustees have had regard to the guidance issued by the Charity Commission on public benefit.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During the year 2021/2022 we were proud that our club successfully became a registered charity with the Charity Commission, due to changing our business type we were required to re-register with the Care Inspectorate Wales (CIW), our application was successful. Due to the impact of the pandemic the Senior Leadership Team created an action plan self-evaluation document inline with the National Minimum Standards, Day Care standards and other play and development documents to improve and get our club back on track after a time of change. From the evaluation document we purchased new resources which support children's wellbeing, development and resources to enhance our play environment. We also purchased resources to enhance our outdoor areas which promotes outdoor play and sports. During the year we successfully provided a high-quality service to our parents & carers. We did this by continuing to ensure that staff are suitably qualified, that regular training was completed along with ensuring our children are continued to be safeguarded to ensure safety and staff has an enhanced DBS check.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Little Disciples Out of School Club had a financial profit of £2,464.50 at the end of the financial period 1 st May 2021 and 31 st August 2022. The treasurer of Little Disciples out of school club reviews accounting and financial records on a monthly basis and reports back to the trustees and management committee during the committee meetings.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Little Disciples Out of School Club does not currently hold any reserves.
Amount of reserves held	Para 1.22	£0.00
Reasons for holding zero reserves	Para 1.22	Our Business development officer has advised us that we should hold reserves and we are currently developing a policy for this. This is currently a priority for our business.
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	We currently have no uncertainties regarding Little Disciples not being able to continue. We are expanding our current business to include Wrap Around Care which will also increase our income.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity's principal source of funds is mainly from the following: 1. Fees from Parents/Carers, 2. Grants 3. Support from the local council
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Charity Commission Scheme
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Little Disciples out of school club hasn't had any additional members for this year. If we did need to appoint a new trustee this would be by completing the following: -Trustee Application form -Election of Trustee -Trustee Interview

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	NA
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	None
Other		N/A

Reference and Administrative details

Charity name	Little Disciples Out of School Club
Other name the charity uses	N/A
Registered charity number	1194380
Charity's principal address	St. John the Baptist School, Chester Road, Penymynydd, Flintshire, CH4 0EN

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Anna Stephens		From 2015	
2	David Dalrymple		From 2015	
3	Jenny Roberts		From 2020	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Mr. Sam Gocher (Person in Charge & Manager)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>A. Stephens</i>	<i>Jennifer Roberts</i>
Full name(s)	Mrs ANNA STEPHENS	Jennifer ROBERTS
Position (eg Secretary, Chair, etc)	CHAIR	SECRETARY

Date 18/5/23

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FIRST PERIOD ENDED 31ST AUGUST 2022**

**LITTLE DISCIPLES
OUT OF SCHOOL CLUB**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1194380

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

LITTLE DISCIPLES OUT OF SCHOOL CLUB
(Charitable Incorporated Organisation)

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LITTLE DISCIPLES OUT OF SCHOOL CLUB
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1194380
DATE OF REGISTRATION	7th May 2021
START OF FINANCIAL PERIOD	7th May 2021
END OF FINANCIAL PERIOD	31st August 2022
TRUSTEES AT 31ST AUGUST 2022	Anna Stephens Jennifer Roberts David Dalrymple
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 7th May 2021

OBJECTS

To provide the necessary facilities for daily care, recreation and education of Children out of School hours and to advance the education and training of the persons in the provision of such care, education and recreational facilities.

CORRESPONDENCE ADDRESS	St. John The Baptist V.A School Chester Road Penymynydd Chester CH4 0EN
PRIMARY BANKERS	HSBC Bank Plc 37 Chester Road West Shotton Flintshire Chester CH5 1DE
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

LITTLE DISCIPLES OUT OF SCHOOL CLUB

(Charitable Incorporated Organisation)

TRUSTEES' REPORT FOR THE FIRST PERIOD ENDED 31ST AUGUST 2022

Objectives and Activities

To provide the necessary facilities for the daily care, recreation and education of children out of school hours and to advance the education and training of the persons in the provision of such care, education and recreational facilities.

Little Disciples Out of School Club provides a safe stimulating environment for children to relax, work and play during their care. The staff provide good quality childcare, there are resources and equipment both inside and outside to keep the children stimulated whilst in our care during their time at Little Disciples Out of School Club. Our main income is from providing a breakfast club, afterschool club and holiday club which we charge to parents/carers for childcare purposes. We also apply for grants to support us in providing services to children who wouldn't usually attend the club and which enables us to support parents/carers who are disadvantaged.

The trustees believe that our purpose satisfy both elements of the public benefit requirement. The direct benefits that flow from purpose one include:

Parents and families benefit from our service which is tailored to their needs: Breakfast Club, Free Breakfast Club, afterschool club and holiday club provision. Children are provided with inclusive, sensory, fun & stimulating play and learning experiences which support and nurture all areas of learning & development. Their confidence and skills are enhanced thereby building foundations for a happy, secure childhood.

Staff benefit from training opportunities that enable them to develop individual capabilities, competences and understanding to support the children's learning & development.

The benefits from are evidenced through the increasing demand for places at our service and from both verbal and written feedback from parents/carers and staff. Many parents/carers have provided feedback in our annual Self-Assessment Service Statement (SASS) which we are required to complete under our registration with the Care Inspectorate Wales, completing the parent/carer questionnaire and through writing cards and letters. Our monthly feedback questionnaire provides on a continuous basis which allows us to constantly review practice. Written observations of children provide evidence of their individual progress towards developmental milestones and age-appropriate transitions.

Our trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

During the year 2021/2022 we were proud that our club successfully became a registered charity with the Charity Commission, due to changing our business type we were required to re-register with the Care Inspectorate Wales (CIW), our application was successful. Due to the impact of the pandemic the Senior Leadership Team created an action plan self-evaluation document inline with the National Minimum Standards, Day Care standards and other play and development documents to improve and get our club back on track after a time of change.

From the evaluation document we purchased new resources which support children's wellbeing, development and resources to enhance our play environment. We also purchased resources to enhance our outdoor areas which promotes outdoor play and sports. During the year we successfully provided a high-quality service to our parents & carers. We did this by continuing to ensure that staff are suitably qualified, that regular training was completed along with ensuring our children are continued to be safeguarded to ensure safety and staff has an enhanced DBS check.

Financial Review

Little Disciples Out of School Club had a financial deficit of £311 at the end of the first financial period 7th May 2021 and 31st August 2022. The treasurer of Little Disciples out of school club reviews accounting and financial records on a monthly basis and reports back to the trustees and management committee during the committee meetings.

Little Disciples Out of School Club does not currently hold any reserves.

We currently have no uncertainties regarding Little Disciples not being able to continue. We are expanding our current business to include Wrap Around Care which will also increase our income.

LITTLE DISCIPLES OUT OF SCHOOL CLUB
(Charitable Incorporated Organisation)

TRUSTEES' REPORT (Continued)
FOR THE FIRST PERIOD ENDED 31ST AUGUST 2022

Trustees' Responsibilities

The Charities Act 2011 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 CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on Wednesday 14th June 2023

Signed on their behalf by Trustee Mrs A Stephens

Printed Name: MRS ANNA STEPHENS

LITTLE DISCIPLES OUT OF SCHOOL CLUB
(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FIRST PERIOD ENDED 31ST AUGUST 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £
INCOMING RESOURCES				
Incoming Resources from Generated Funds				
Donations, Grants & Legacies	3a	16,803	-	16,803
Charitable Activities	3b	53,485	-	53,485
TOTAL INCOMING RESOURCES		70,288	-	70,288
RESOURCES EXPENDED				
Costs of Generating Funds				
Cost of Charitable Activities	4a	69,539	-	69,539
Governance Costs	4b	1,060	-	1,060
TOTAL RESOURCES EXPENDED		70,599	-	70,599
NET INCOMING (OUTGOING) RESOURCES		(311)	-	(311)
Funds Brought Forward		-	-	-
Transfer of Funds	18	4,066	-	4,066
TOTAL FUNDS CARRIED FORWARD		3,755	-	3,755

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

LITTLE DISCIPLES OUT OF SCHOOL CLUB
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-22 £
Fixed Assets				
Tangible Assets	2	-	-	-
Investments	6	-	-	-
Total Fixed Assets		-	-	-
Current Assets				
Debtors & Prepayments	8	-	-	-
Cash at Bank and in Hand	7	4,505	-	4,505
Total Current Assets		4,505	-	4,505
Creditors: Amounts falling due within one year	9	750	-	750
NET CURRENT ASSETS		3,755	-	3,755
TOTAL ASSETS less current liabilities		3,755	-	3,755
Creditors: Amounts falling due in more than one year	10	-	-	-
NET ASSETS		3,755	-	3,755
Funds of the Charity				
General Funds		3,755	-	3,755
Restricted Funds	5	-	-	-
Total Funds		3,755	-	3,755

Approved by the Trustees on Wednesday 14th June 2023

Signed on their behalf by Trustee Mrs A Stephens

Printed Name: MRS. ANNA STEPHENS

LITTLE DISCIPLES OUT OF SCHOOL CLUB
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FIRST PERIOD ENDED 31ST AUGUST 2022**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable. Perishable and non perishable food items donated to the Charity for onward distribution to beneficiaries are not valued in the Statement of Financial Activity.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

LITTLE DISCIPLES OUT OF SCHOOL CLUB

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 31ST AUGUST 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance Basis
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this initial financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2022 : None

LITTLE DISCIPLES OUT OF SCHOOL CLUB

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 31ST AUGUST 2022

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £
a) Donations, Grants & Legacies			
Grants Received	16,803	-	16,803
	16,803	-	16,803
b) Charitable Activities			
Childcare Fees	53,485	-	53,485
	53,485	-	53,485

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/22 £
a) Cost of Charitable Activities				
After School Club Food Costs		2,005	-	2,005
Bank Charges		45	-	45
Breakfast Club Food Costs		559	-	559
Equipment Costs		736	-	736
Gifts & Donations		6,500	-	6,500
Health & Safety Costs		669	-	669
Insurance Costs		480	-	480
Licenses & Subscriptions		386	-	386
Printing, Postage & Stationery		271	-	271
Repairs & Maintenance		1,000	-	1,000
Staff Costs	12	48,262	-	48,262
Sundry Expenses		607	-	607
Telephone Costs		100	-	100
Toys & Resources		7,162	-	7,162
Training Costs		567	-	567
Workshop Costs		190	-	190
		69,539	-	69,539
b) Governance Costs				
Independent Examiners Fees	9	750	-	750
Legal & Professional Fees		310	-	310
		1,060	-	1,060

LITTLE DISCIPLES OUT OF SCHOOL CLUB
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE FIRST PERIOD ENDED 31ST AUGUST 2022

5. RESTRICTED FUNDS

The CIO held no Restricted Funds during this initial financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this initial financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-22 £
Cash at Bank & in Hand	4,505	-	4,505
	4,505	-	4,505

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-22 £
Sundry Debtors	-	-	-
	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-22 £
Independent Examiners Fees	750	-	750
	750	-	750

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this initial financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-22 £
Fixed Asset Investments	-	-	-
Net Current Assets	3,755	-	3,755
Long Term Liabilities	-	-	-
	3,755	-	3,755

LITTLE DISCIPLES OUT OF SCHOOL CLUB

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 31ST AUGUST 2022

12. STAFF COSTS AND NUMBERS

	TOTAL 2021/22 £
Gross Wages, Salaries & Fees	44,488
Employer's National Insurance Costs	2,777
Pension Contributions	997
	48,262

Employees who were engaged in each of the following activities:

	TOTAL 2021/22
Charitable Activities	3

All employed members of staff are paid through the PAYE Scheme and no employees received emoluments in excess of £60,000.

13. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

17. COMPARATIVE FIGURES

There are no comparative figures available as this is the initial period of registered Incorporated Charitable Activity.

LITTLE DISCIPLES OUT OF SCHOOL CLUB

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 31ST AUGUST 2022

18. TRANSFER OF FUNDS

During the financial period the Trustees of Little Disciples Out Of School Club sought guidance and advice and have agreed to register the new Charitable Incorporated Organisation, Little Disciples Out Of School Club (Registered Charity Number 1194380). All Assets and liabilities were transferred to Little Disciples Out Of School Club (Registered Charity Number 1194380) during the financial period ended 31st August 2022. The following assets and liabilities represent the CIO's operations prior to registering the Charitable Incorporated Organisation with the Charity Commission and the assets and liabilities transferred during the period ended 31st August 2022 are as follows:

	Unrestricted Funds £	Restricted Funds £	Total 07-May-21 £
Fixed Assets			
Tangible Assets	-	-	-
Current Assets			
Debtors & Prepayments	-	-	-
Cash at Bank and in Hand	4,066	-	4,066
Total Current Assets	4,066	-	4,066
Creditors: amounts falling due within one year	-	-	-
NET CURRENT ASSETS	4,066	-	4,066
TOTAL ASSETS less current liabilities	4,066	-	4,066
NET ASSETS	4,066	-	4,066
Funds of the Charity			
General Funds	4,066	-	4,066
Restricted Funds	-	-	-
Total Funds Transferred	4,066	-	4,066

LITTLE DISCIPLES OUT OF SCHOOL CLUB

(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Little Disciples Out of School Club on the accounts for the first period ended 31st August 2022 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

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 or 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 no opinion is given 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 examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 22nd June 2023