

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2023**

**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 YEAR	1st September 2022
END OF FINANCIAL YEAR	31st August 2023
TRUSTEES AT 31ST AUGUST 2023	Anna Stephens David Dalrymple Janet Davies (Appointed 13th July 2023) Jennifer Roberts (Resigned 17th July 2023)
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
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PRIMARY BANKERS	HSBC Bank Plc 37 Chester Road West Shotton Flintshire Chester CH5 1DE
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INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS
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LITTLE DISCIPLES OUT OF SCHOOL CLUB

(Charitable Incorporated Organisation)

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST AUGUST 2023

Objectives and Activities

The primary objective of Little Disciples Out of School Club is to provide high-quality, affordable out-of-school care and activities for children who attend St. John the Baptist School.

Public Benefit Statement

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Club's aims and objectives and in planning future activities. The Club's activities are designed to promote the social and play development of children, thus providing significant public benefit.

Achievements and Performance

Activities

During the year, Little Disciples Out of School Club operated five days a week during term time and 3 days per week during school holidays except Christmas, providing care and activities for children aged 5 to 11. The activities included:

- Arts and crafts workshops.
- Outdoor and Forest School Sessions.
- Wellbeing Sessions.
- Sports and outdoor games.
- Holiday clubs during school breaks.

Impact

- Provided care for an average of 50 children per week.
- Increased the social and development skills of the children through structured activities and support.
- Supported working parents by offering reliable and flexible childcare.
- Provided wellbeing sessions for children who wouldn't usually attend our club through funded places.

Feedback

Parents and guardians provided positive feedback, with 95% expressing satisfaction with the quality of care and range of activities provided.

Financial Review

Reserves Policy

Our business development officer has advised us that we should hold reserves and we are currently reviewing this as a priority for our business and will be discussed.

Principal Funding Sources

The Club's main sources of income are fees charged for childcare services, grants from local authorities, and fundraising activities.

Plans for the Future

The trustees plan to:

- Expand the holiday club to accommodate more children and offer a wider range of activities and to open 5 days a week.
- Seek additional funding to improve the facilities.
- To extend our service and registration with the Care Inspectorate Wales to open Nursery Plus and to provide wrap around care from September 2023.

LITTLE DISCIPLES OUT OF SCHOOL CLUB
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TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP) including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 26/6/24

Signed on their behalf by Trustee Mrs A Stephens

Printed Name: MRS A. STEPHENS

LITTLE DISCIPLES OUT OF SCHOOL CLUB
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3a	31,432	-	31,432	16,803
Charitable Activities	3b	44,220	-	44,220	53,485
TOTAL INCOMING RESOURCES		75,652	-	75,652	70,288
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	75,997	-	75,997	69,539
Governance Costs	4b	1,140	-	1,140	1,060
TOTAL RESOURCES EXPENDED		77,137	-	77,137	70,599
NET INCOMING (OUTGOING) RESOURCES		(1,485)	-	(1,485)	(311)
Funds Brought Forward		3,755	-	3,755	-
Transfer of Funds	18	-	-	-	4,066
TOTAL FUNDS CARRIED FORWARD		2,270	-	2,270	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 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-23 £	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	3,920	-	3,920	4,505
Total Current Assets		3,920	-	3,920	4,505
Creditors: Amounts falling due within one year	9	1,650	-	1,650	750
NET CURRENT ASSETS		2,270	-	2,270	3,755
TOTAL ASSETS less current liabilities		2,270	-	2,270	3,755
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		2,270	-	2,270	3,755
Funds of the Charity					
General Funds		2,270	-	2,270	3,755
Restricted Funds	5	-	-	-	-
Total Funds		2,270	-	2,270	3,755

Approved by the Trustees on 26/6/24

Signed on their behalf by Trustee Mrs Stephanie

Printed Name: MRS. A. STEPHENS

LITTLE DISCIPLES OUT OF SCHOOL CLUB

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

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 note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (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
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

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 or the previous financial period.

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

31st August 2023 : None

31st August 2022 : None

LITTLE DISCIPLES OUT OF SCHOOL CLUB

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2023

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations, Grants & Legacies				
Grants Received	31,432	-	31,432	16,803
	31,432	-	31,432	16,803

b) Charitable Activities

Childcare Fees	44,220	-	44,220	53,485
	44,220	-	44,220	53,485

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Cost of Charitable Activities					
Advertising & Publicity		116	-	116	-
Bank Charges		60	-	60	45
Catering Costs		2,669	-	2,669	2,564
Equipment Costs		1,822	-	1,822	736
Gifts & Donations		312	-	312	6,500
Health & Safety Costs		50	-	50	669
Insurance Costs		517	-	517	480
Licenses & Subscriptions		887	-	887	386
Printing, Postage & Stationery		527	-	527	271
Repairs & Maintenance		3,223	-	3,223	1,000
Shelter Costs		7,183	-	7,183	-
Staff Costs	12	50,247	-	50,247	48,262
Sundry Expenses		383	-	383	607
Telephone Costs		105	-	105	100
Toys & Resources		7,185	-	7,185	7,162
Training Costs		711	-	711	567
Workshop Costs		-	-	-	190
		75,997	-	75,997	69,539

b) Governance Costs

Independent Examiners Fees	9	900	-	900	750
Legal & Professional Fees		240	-	240	310
		1,140	-	1,140	1,060

LITTLE DISCIPLES OUT OF SCHOOL CLUB
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

5. RESTRICTED FUNDS

The CIO held no Restricted Funds during this or the previous financial period.

6. INVESTMENTS

The CIO held no fixed assets investments during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Aug-22 £
Cash at Bank & in Hand	3,920	-	3,920	4,505
	3,920	-	3,920	4,505

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Aug-22 £
Sundry Debtors	-	-	-	-
	-	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Aug-22 £
Independent Examiners Fees	900	-	900	750
Sundry Creditors	750	-	750	-
	1,650	-	1,650	750

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

The CIO held no long term liabilities during this or the previous financial period.

11. NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-23 £	Total 31-Aug-22 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	2,270	-	2,270	3,755
Long Term Liabilities	-	-	-	-
	2,270	-	2,270	3,755

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

12. STAFF COSTS AND NUMBERS

	TOTAL 2022/23 £	TOTAL 2021/22 £
Gross Wages, Salaries & Fees	49,034	44,488
Employer's National Insurance Costs	100	2,777
Pension Contributions	1,113	997
	<u>50,247</u>	<u>48,262</u>

Employees who were engaged in each of the following activities:

	TOTAL 2022/23	TOTAL 2021/22
Charitable Activities	4	3

All employed members of staff are paid through the PAYE Scheme and no employees received emoluments in excess of £60,000 (2021/22:None).

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.

LITTLE DISCIPLES OUT OF SCHOOL CLUB

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NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST AUGUST 2023

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 year ended 31st August 2023 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: 27th June 2024