# SCORTON VILLAGE PRE-SCHOOL

England & Wales · Charity number 1002791

## Details

| | |
|---|---|
| Other names | SCORTON PLAYGROUP |
| Status | Registered |
| Legal form | Other |
| Registered | 1991-05-03 |
| Register | View on the Charity Commission register |

## Contact

| | |
|---|---|
| Address | The Annexe<br>Scorton War Memorial Institute<br>Scorton<br>Richmond<br>DL10 6DN |
| Phone | 01748812825 |
| Email | scortonpreschool1@live.co.uk |
| Website | scortonvillagepre-school.co.uk |

## Activities

**Objects:** TO ADVANCE THE EDUCATION OF CHILDREN BELOW SCHOOL AGE

**Activities:** We are an OFSTED registered pre-school providing places for children aged 2 1/2 to 4. We provide an excellent play-based educational programme through which all individual children will enjoy and achieve their full potential. Through constant observations and assessments we are able to plan to support every child's individual needs and follow the Early Years Foundation Stage (EYFS) framework.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

## Geography

- North Yorkshire

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £172,800 | £158,246 | - | - |
| 2024-03-31 | £152,920 | £130,648 | - | - |
| 2023-03-31 | £107,854 | £95,899 | - | - |
| 2022-03-31 | £104,078 | £88,150 | - | - |
| 2021-03-31 | £77,832 | £72,259 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Kellie Wallace** | Chair | 2019-01-10 |
| Laura Allison Booth | | 2017-05-01 |
| Rachel Elizabeth Craggs | | 2017-05-01 |
| Rebecca Elizabeth Monaghan | | 2020-12-03 |
| Storm McGeough | | 2024-08-06 |

# Accounts

Charity registration number 1002791 (England and Wales)

# SCORTON VILLAGE PRE-SCHOOL

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2025

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# SCORTON VILLAGE PRE-SCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | Mrs L Booth | |
| | Mrs R Craggs | |
| | Mrs K Wallace | |
| | Mrs R Monaghan | |
| | Mrs S McGeough | (Appointed 6 August 2024) |
| **Charity number (England and Wales)** | 1002791 | |
| **Principal address** | Scorton War Memorial Institute<br>Scorton<br>North Yorkshire<br>DL10 6DN | |
| **Independent examiner** | Deborah Fletcher-McVay FCA<br>Xeinadin<br>Trinity House<br>Thurston Road<br>Northallerton<br>North Yorkshire<br>DL6 2NA | |
| **Bankers** | Barclays Bank plc<br>31 High Row<br>Darlington<br>County Durham<br>DL3 7QS | |

# SCORTON VILLAGE PRE-SCHOOL

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# SCORTON VILLAGE PRE-SCHOOL

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 MARCH 2025*

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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).

**Objectives and activities**
The charity's principal activities continue to be that of enhancing the development and education of children primarily under statutory school age by:

- Encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; and
- Instigating and adhering to and furthering the aims and objects of the pre-school learning.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**
This year Scorton Village Pre-School has continued to provide a consistently high standard of childcare to pre-school children within the local area. The childcare environment in which we operate is becoming increasingly competitive and as a charity we review our activities and the services we provide to ensure we are able to meet the demands of local parents to the best of our ability.

Scorton Village Pre-School is committed to providing the best care available to the children and their families and will continue to do so in the future. We continue to strengthen our policies and procedures and introduce updates where applicable. Our staff regularly complete training and we are looking to offer an apprenticeship in the future.

The changes in government funding for early years settings has led to a greater demand for staff within the setting due to ratios and as many younger children are now eligible for funded childcare, we have reluctantly closed the toddler group.

The Pre-School children regularly partake in activities in and around the village, they have performed random acts of kindness, have been shopping to the post office and completed fitness challenges on the green. We are always looking for alternative ways of engaging with the wider community.

We changed the format of our Christmas fair to a child-centred Christmas activity day, with only the families of Pre-School children being invited. Although smaller than our previous events it was very successful and built relationships within our Pre-School families and between them.

We have held several successful small fundraising activities within the year including raffles and sponsored events; the charity also monitors the potential for grants and funding applications from a variety of organisations to support our long-term financial viability. Our fundraising account is used to provide extracurricular activities, such as animal experiences and we have begun to introduce some external providers into the setting including yoga and dance classes.

We hold reserves in both our current and savings accounts which will allow us to operate for at least six months should the funded childcare provision be delayed. We will continue to follow our reserves policy to maintain them whenever possible.

The volunteers who work with us are not customer facing but are committee members and trustees and can meet virtually to ensure the smooth running of the charity.

**Financial review**
The Statement of Financial Activities shows an overall increase in reserves in the year of £14,554 (2024 - £22,272). Total income amounted to £172,800 (2024 - £152,920).

As at 31 March 2025 the charity had unrestricted funds of £134,214 (2024 - £119,660). These unrestricted funds include cash at bank of £136,262 (2024 - £120,967).

The trustees have resolved to establish reserves to provide for future activities, and the trustees have wide powers of investment. Within these powers a policy has been determined that the existing assets be retained to produce income which is wholly utilised to support existing activities. The intention in the immediate future is to ensure that the pre-school holds adequate reserves to ensure that it can maintain the viability of the charity in relation to the ongoing changes in government childcare funding policies.

Reserves held are considered only sufficient to cover a reasonable period of expenditure, should further income fail to materialise, and are held in an interest bearing bank account.

**Structure, governance and management**
The charity is an unincorporated association governed by a constitution. Eligibility for membership of the charity and membership of the board of trustees is governed by the constitution. There are no restrictions in the governing document on the operation of the charity or on it's investment powers, other than those imposed be general charity law.

The trustees who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| Mrs L Booth | |
| Mrs R Craggs | |
| Mrs K Wallace | |
| Mrs R Monaghan | |
| Mrs S McGeough | (Appointed 6 August 2024) |

The trustees are appointed at the charity's annual general meeting (AGM) and retire from office at the third AGM following the AGM at which they were elected. Any casual vacancy arising during the year is filled by co-option of a person onto the board; that person is then duly elected at the subsequent AGM. The district manager and three additional staff are also trustees, as authorised in the governing document. No third party has a right to appoint a trustee.

Other than the trustees and those persons connected with them, there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts.

The trustees' report was approved by the Board of Trustees.

L Booth
..............................
Mrs L Booth
**Trustee**

Date: 02/12/2025

# SCORTON VILLAGE PRE-SCHOOL

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF SCORTON VILLAGE PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Scorton Village Pre-School (the charity) for the year ended 31 March 2025.

**Responsibilities and basis of report**
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

**Independent examiner's statement**
Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 charity as required by section 130 of the Charities Act 2011.
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

D.M.F-My

**Deborah Fletcher-McVay FCA**
Xeinadin
Trinity House
Thurston Road
Northallerton
North Yorkshire
DL6 2NA
Date: 17.12.25

# SCORTON VILLAGE PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2025*

| | Notes | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|---|
| **Income from:** | | | |
| Donations and legacies | 2 | 500 | 560 |
| Charitable activities | 3 | 171,004 | 151,222 |
| Other trading activities | 4 | 304 | 527 |
| Investments | 5 | 992 | 611 |
| **Total income** | | 172,800 | 152,920 |
| **Expenditure on:** | | | |
| Charitable activities | 6 | 158,246 | 130,648 |
| **Total expenditure** | | 158,246 | 130,648 |
| **Net income and movement in funds** | | 14,554 | 22,272 |
| **Reconciliation of funds:** | | | |
| Fund balances at 1 April 2024 | | 119,660 | 97,388 |
| **Fund balances at 31 March 2025** | | 134,214 | 119,660 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SCORTON VILLAGE PRE-SCHOOL

## BALANCE SHEET

### *AS AT 31 MARCH 2025*

| | Notes | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **10** | | 2,350 | | 2,323 |
| **Current assets** | | | | | |
| Debtors | **11** | 814 | | 1,674 | |
| Cash at bank and in hand | | 136,262 | | 120,967 | |
| | | 137,076 | | 122,641 | |
| **Creditors: amounts falling due within one year** | **12** | (5,212) | | (5,304) | |
| **Net current assets** | | | 131,864 | | 117,337 |
| **Total assets less current liabilities** | | | 134,214 | | 119,660 |
| **Net assets** | | | 134,214 | | 119,660 |
| **The funds of the charity** | | | | | |
| Unrestricted funds | | | 134,214 | | 119,660 |
| | | | 134,214 | | 119,660 |

The financial statements were approved by the trustees on 02/12/2025

Mrs L Booth
**Trustee**

**1 Accounting policies**

**Charity information**

Scorton Village Pre-School is an unincorporated charity.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt.

Early years funding is received from North Yorkshire County Council for those children attending sessions under the funding guidelines. The funding is recognised on a monthly basis according to pupil numbers and forecasted figures.

Other charitable activity and trading activities income is recognised when receivable by the charity.

Investment income, in the form of investment interest and dividends, is recognised when receivable by the charity.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services.

Expenditure on raising funds represents those costs associated with generating the other trading income.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures and fittings | 15% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Income from donations and legacies**

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Donations and gifts | - | 60 |
| Training grants | 500 | 500 |
| | 500 | 560 |

## 3 Income from charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| **By activity** | | |
| Fees | 27,524 | 22,874 |
| Vouchers | - | 15,667 |
| Toddlers club | - | 311 |
| Performance related grants | 143,480 | 112,370 |
| | 171,004 | 151,222 |

**Performance related grants analysis**

| | 2025 £ | 2024 £ |
|---|---|---|
| NYCC grant funding | 143,480 | 112,370 |

## 4 Income from other trading activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Fundraising income | 304 | 527 |

## 5 Income from investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Interest receivable | 992 | 611 |

## 6 Expenditure on charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| **Direct costs** | | |
| Staff costs | 137,256 | 108,366 |
| Depreciation and impairment | 551 | 396 |
| Rent | 5,599 | 4,411 |
| Staff training | 719 | 517 |
| Insurance | 1,895 | 1,127 |
| Repairs and equipment renewals | 630 | 2,480 |
| Education, activities and travel | 1,979 | 2,869 |
| Adverts | 373 | 356 |
| Stationery and office costs | 377 | 880 |
| Subscriptions | 321 | 110 |
| Donations and gifts | 458 | 371 |
| Accountancy fees | 2,972 | 2,978 |
| Food, milk and sundry expenses | 5,116 | 5,787 |
| | 158,246 | 130,648 |
| **Analysis by fund** | | |
| Unrestricted funds | 158,246 | 130,648 |

Accountancy fees includes payments to the accountants of £1,320 (2024 - £1,266) for accountancy and independent examination fees, and £390 for payroll services (2024 - £360).

## 7 Trustees

One of the trustees received remuneration during the year of £32,255 (2024: £27,055) for her employment with the charity, no remuneration was received for her role as a trustee (2024: nil). Another trustee received £1,260 (2024: £1,260) for providing bookkeeping services to the charity, no remuneration was received for her role as a trustee (2024: £nil).

## 8 Employees

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|---|---|---|
| Engaged in charitable activities | 6 | 6 |

## 8 Employees (Continued)

**Employment costs**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 130,136 | 104,240 |
| Social security costs | 4,721 | 2,304 |
| Other pension costs | 2,399 | 1,822 |
| | 137,256 | 108,366 |

There were no employees whose annual remuneration was more than £60,000.

## 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 10 Tangible fixed assets

| | Fixtures and fittings |
|---|---|
| | £ |
| **Cost** | |
| At 1 April 2024 | 5,006 |
| Additions | 578 |
| At 31 March 2025 | 5,584 |
| **Depreciation and impairment** | |
| At 1 April 2024 | 2,683 |
| Depreciation charged in the year | 551 |
| At 31 March 2025 | 3,234 |
| **Carrying amount** | |
| At 31 March 2025 | 2,350 |
| At 31 March 2024 | 2,323 |

## 11 Debtors

| | 2025 | 2024 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Prepayments and accrued income | 814 | 1,674 |

**12 Creditors: amounts falling due within one year**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | 2,298 | 1,723 |
| Other creditors | 1,359 | 2,289 |
| Accruals and deferred income | 1,555 | 1,292 |
| | 5,212 | 5,304 |

**13 Related party transactions**

During the year one trustee paid fees totalling £215 (2024 - £nil) to the charity in respect of their children attending the pre-school.

# Accounts

Charity registration number 1002791

# SCORTON VILLAGE PRE-SCHOOL

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2024

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# SCORTON VILLAGE PRE-SCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

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| | |
|---|---|
| **Trustees** | Mrs L Booth<br>Mrs R Craggs<br>Mrs K Wallace<br>Mrs R Monaghan |
| **Charity number** | 1002791 |
| **Principal address** | Scorton War Memorial Institute<br>Scorton<br>North Yorkshire<br>DL10 6DN |
| **Independent examiner** | Deborah Fletcher-McVay FCA<br>Xeinadin<br>Accountants<br>Oak House, Market Place<br>Bedale<br>North Yorkshire<br>DL8 1AQ |
| **Bankers** | Barclays Bank plc<br>31 High Row<br>Darlington<br>County Durham<br>DL3 7QS |

# SCORTON VILLAGE PRE-SCHOOL

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# SCORTON VILLAGE PRE-SCHOOL

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 MARCH 2024*

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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).

**Objectives and activities**

The charity's principal activities continue to be that of enhancing the development and education of children primarily under statutory school age by:

- Encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; and
- Instigating and adhering to and furthering the aims and objects of the pre-school learning.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

This year Scorton Village Pre-School has continued to provide a consistently high standard of childcare to pre-school children within the local area. The childcare environment in which we operate is becoming increasingly competitive and as a charity we review our activities and the services we provide to ensure we are able to meet the demands of local parents to the best of our ability.

Scorton Village Pre-School is committed to providing the best care available to the children and their families and will continue to do so in the future. We continue to strengthen our policies and procedures and introduce updates where applicable. Our staff regularly complete training and we are looking to offer an apprenticeship in the future.

The toddlers group continues to maintain the strong link between the pre-school and those parents with younger children. Due to planned changes in government funding for younger children we are exploring alternative ways of engaging with the wider community.

There have been a number of successful small fundraising activities within the year including raffles and sponsored events, the charity also monitors the potential for grants and funding applications from a number of organisations to support our long term financial viability.

The Christmas fair which increases our visibility within the local community was successful and we plan to continue with this. Our fundraising account is used to provide extracurricular activities and we have begun to introduce some external providers into the setting including yoga and dance classes.

We hold reserves in both our current and savings accounts which will allow us to operate for at least six months should the funded childcare provision be delayed. We will continue to follow our reserves policy to maintain them whenever possible.

The volunteers who work with us are not customer facing but are committee members and trustees and can meet virtually to ensure the smooth running of the charity.

**Financial review**

The Statement of Financial Activities shows an overall increase in reserves in the year of £22,272 (2023 - £11,955 ). Total income amounted to £152,920 (2023 - £107,854 ).

As at 31 March 2024 the charity had unrestricted funds of £119,660 (2023 - £97,388 ). These unrestricted funds include cash at bank of £122,641 (2023 - £97,803 ).

The trustees have resolved to establish reserves to provide for future activities, and the trustees have wide powers of investment. Within these powers a policy has been determined that the existing assets be retained to produce income which is wholly utilised to support existing activities. The intention in the immediate future is to ensure that the pre-school holds adequate reserves to ensure that it can maintain the viability of the charity in relation to the ongoing changes in government childcare funding policies.

Reserves held are considered only sufficient to cover a reasonable period of expenditure, should further income fail to materialise, and are held in an interest bearing bank account.

**Structure, governance and management**

The charity is an unincorporated association governed by a constitution. Eligibility for membership of the charity and membership of the board of trustees is governed by the constitution. There are no restrictions in the governing document on the operation of the charity or on it's investment powers, other than those imposed be general charity law.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs L Booth
Mrs R Craggs
Mrs K Wallace
Mrs R Monaghan

The trustees are appointed at the charity's annual general meeting (AGM) and retire from office at the third AGM following the AGM at which they were elected. Any casual vacancy arising during the year is filled by co-option of a person onto the board; that person is then duly elected at the subsequent AGM. The district manager and three additional staff are also trustees, as authorised in the governing document. No third party has a right to appoint a trustee.

Other than the trustees and those persons connected with them, there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts.

The trustees' report was approved by the Board of Trustees.

L Booth

Mrs L Booth
**Trustee**

23 September 2024

# SCORTON VILLAGE PRE-SCHOOL

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF SCORTON VILLAGE PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Scorton Village Pre-School (the charity) for the year ended 31 March 2024.

**Responsibilities and basis of report**
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

**Deborah Fletcher-McVay FCA**

Xeinadin
Accountants
Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ

Dated: 23 September 2024

# SCORTON VILLAGE PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2024*

| | Notes | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|---|
| **Income from:** | | | |
| Donations and legacies | 2 | 560 | 20 |
| Charitable activities | 3 | 151,222 | 106,737 |
| Other trading activities | 4 | 527 | 1,033 |
| Investments | 5 | 611 | 64 |
| **Total income** | | 152,920 | 107,854 |
| **Expenditure on:** | | | |
| Charitable activities | 6 | 130,648 | 95,899 |
| **Total expenditure** | | 130,648 | 95,899 |
| **Net income and movement in funds** | | 22,272 | 11,955 |
| **Reconciliation of funds:** | | | |
| Fund balances at 1 April 2023 | | 97,388 | 85,433 |
| **Fund balances at 31 March 2024** | | 119,660 | 97,388 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SCORTON VILLAGE PRE-SCHOOL

## BALANCE SHEET

### *AS AT 31 MARCH 2024*

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **10** | | 2,323 | | 2,721 |
| **Current assets** | | | | | |
| Debtors | **11** | 1,674 | | - | |
| Cash at bank and in hand | | 120,967 | | 97,803 | |
| | | 122,641 | | 97,803 | |
| **Creditors: amounts falling due within one year** | **12** | (5,304) | | (3,136) | |
| **Net current assets** | | | 117,337 | | 94,667 |
| **Total assets less current liabilities** | | | 119,660 | | 97,388 |
| **Net assets** | | | 119,660 | | 97,388 |
| **The funds of the charity** | | | | | |
| Unrestricted funds | | | 119,660 | | 97,388 |
| | | | 119,660 | | 97,388 |

The financial statements were approved by the trustees on 23 September 2024

Mrs L Booth
**Trustee**

## 1 Accounting policies

**Charity information**
Scorton Village Pre-School is an unincorporated charity.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt.

Early years funding is received from North Yorkshire County Council for those children attending sessions under the funding guidelines. The funding is recognised on a monthly basis according to pupil numbers and forecasted figures.

Other charitable activity and trading activities income is recognised when receivable by the charity.

Investment income, in the form of investment interest and dividends, is recognised when receivable by the charity.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services.

Expenditure on raising funds represents those costs associated with generating the other trading income.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures and fittings | 15% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Income from donations and legacies**

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Donations and gifts | 60 | 20 |
| Training grant | 500 | - |
| | 560 | 20 |

## 3 Income from charitable activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| **By activity** | | |
| Fees | 22,874 | 16,167 |
| Vouchers | 15,667 | 4,443 |
| Toddlers club | 311 | 604 |
| Performance related grants | 112,370 | 85,523 |
| | 151,222 | 106,737 |

**Performance related grants analysis**

| | 2024 £ | 2023 £ |
|---|---|---|
| NYCC grant funding | 112,370 | 85,523 |

## 4 Income from other trading activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Fundraising costs | 527 | 1,033 |

## 5 Income from investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Interest receivable | 611 | 64 |

## 6 Expenditure on charitable activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| **Direct costs** | | |
| Staff costs | 108,366 | 76,434 |
| Depreciation and impairment | 396 | 533 |
| Rent | 4,411 | 3,800 |
| Staff training | 517 | 330 |
| Insurance | 1,127 | 931 |
| Repairs and equipment renewals | 2,480 | 2,526 |
| Education, activities and travel | 2,869 | 2,598 |
| Adverts | 356 | 356 |
| Stationery and office costs | 880 | 768 |
| Subscriptions | 110 | 110 |
| Donations and gifts | 371 | 436 |
| Accountancy fees | 2,978 | 2,707 |
| Food, milk and sundry expenses | 5,787 | 4,370 |
| | 130,648 | 95,899 |
| **Analysis by fund** | | |
| Unrestricted funds | 130,648 | 95,899 |

Accountancy fees includes payments to the accountants of £1,266 (2023 - £1,140 ) for accountancy and independent examination fees, and £360 for payroll services (2023 - £300).

## 7 Trustees

One of the trustees received remuneration during the year of £27,055 (2023: £20,003 for her employment with the charity, no remuneration was received for her role as a trustee (2023: nil). Another trustee received £1,260 (£1,197) for providing bookkeeping services to the charity, no remuneration was received for her role as a trustee (2023: £nil).

## 8 Employees

The average monthly number of employees during the year was:

| | 2024 Number | 2023 Number |
|---|---|---|
| Engaged in charitable activities | 6 | 5 |

## 8 Employees (Continued)

**Employment costs**

| | 2024 £ | 2023 £ |
|---|---|---|
| Wages and salaries | 104,240 | 75,354 |
| Social security costs | 2,304 | - |
| Other pension costs | 1,822 | 1,080 |
| | 108,366 | 76,434 |

There were no employees whose annual remuneration was more than £60,000.

## 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 10 Tangible fixed assets

| | Fixtures and fittings £ |
|---|---|
| **Cost** | |
| At 1 April 2023 | 5,006 |
| At 31 March 2024 | 5,006 |
| **Depreciation and impairment** | |
| At 1 April 2023 | 2,287 |
| Depreciation charged in the year | 396 |
| At 31 March 2024 | 2,683 |
| **Carrying amount** | |
| At 31 March 2024 | 2,323 |
| At 31 March 2023 | 2,721 |

## 11 Debtors

| **Amounts falling due within one year:** | 2024 £ | 2023 £ |
|---|---|---|
| Prepayments and accrued income | 1,674 | - |

### 12 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | 1,723 | 682 |
| Other creditors | 2,289 | 1,359 |
| Accruals and deferred income | 1,292 | 1,095 |
| | 5,304 | 3,136 |

### 13 Related party transactions

During the year one trustee paid fees totalling £nil (2023 - £180) to the charity in respect of their children attending the pre-school.

# Accounts

Charity registration number 1002791

# SCORTON VILLAGE PRE-SCHOOL

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2023

KENNETH EASBY LIMITED

A Xeinadin Company

# SCORTON VILLAGE PRE-SCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

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| | |
|---|---|
| **Trustees** | Mrs L Booth<br>Mrs R Craggs<br>Mrs K Wallace<br>Mrs Rebecca Monaghan |
| **Charity number** | 1002791 |
| **Principal address** | Scorton War Memorial Institute<br>Scorton<br>North Yorkshire<br>DL10 6DN |
| **Independent examiner** | Deborah Fletcher-McVay FCA<br>Kenneth Easby Limited<br>Accountants<br>Oak House, Market Place<br>Bedale<br>North Yorkshire<br>DL8 1AQ |
| **Bankers** | Barclays Bank plc<br>31 High Row<br>Darlington<br>County Durham<br>DL3 7QS |

# SCORTON VILLAGE PRE-SCHOOL

## CONTENTS

# SCORTON VILLAGE PRE-SCHOOL

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2023*

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019).

**Objectives and activities**

The charity's principal activities continue to be that of enhancing the development and education of children primarily under statutory school age by:

- Encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; and
- Instigating and adhering to and furthering the aims and objects of the pre-school learning.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

This year Scorton Village Pre-School has continued to provide a consistently high standard of childcare to pre-school children within the local area. The childcare environment in which we operate is becoming increasingly competitive and as a charity we review our activities and the services we provide to ensure we are able to meet the demands of local parents to the best of our ability.

Scorton Village Pre-School is committed to providing the best care available to the children and their families and will continue to do so in the future. We continue to strengthen our policies and procedures and introduce updates where applicable. Our staff regularly complete training and we are looking to offer an apprenticeship in the future.

The toddlers group re-launched following an extended break due to COVID and has begun to re-establish the strong link between the pre-school and those parents with younger children.

There have been a number of successful small fundraising activities within the year including raffles and sponsored events, the charity also monitors the potential for grants and funding applications from a number of organisations to support our long term financial viability.

The Christmas fair which increases our visibility within the local community has been reinstated with success and we plan to continue with this. Our fundraising account is used to provide extracurricular activities and we have begun to introduce some external providers into the setting including French lessons and dance classes.

We hold reserves in both our current and savings accounts which will allow us to operate for at least six months should the funded childcare provision is delayed. We will continue to follow our reserves policy to maintain them whenever possible.

The volunteers who work with us are not customer facing but are committee members and trustees and can meet virtually to ensure the smooth running of the charity.

**Financial review**

The Statement of Financial Activities shows an overall increase in reserves in the year of £11,955 (2022 - £15,928). Total income amounted to £107,854 (2022 - £104,078).

As at 31 March 2023 the charity had unrestricted funds of £97,388 (2022 - £85,433). These unrestricted funds include cash at bank of £97,803 (2022 - £87,361).

The trustees have resolved to establish reserves to provide for future activities, and the trustees have wide powers of investment. Within these powers a policy has been determined that the existing assets be retained to produce income which is wholly utilised to support existing activities. The intention in the immediate future is to ensure that the pre-school holds adequate reserves to ensure that it can maintain the viability of the charity in relation to the ongoing changes in government childcare funding policies.

Reserves held are considered only sufficient to cover a reasonable period of expenditure, should further income fail to materialise, and are held in an interest bearing bank account.

**Structure, governance and management**

The charity is an unincorporated association governed by a constitution. Eligibility for membership of the charity and membership of the board of trustees is governed by the constitution. There are no restrictions in the governing document on the operation of the charity or on it's investment powers, other than those imposed be general charity law.

The trustees who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| Mrs M Tait | (Resigned 27 September 2022) |
| Mrs R Crowther | (Resigned 31 January 2023) |
| Mrs L Booth | |
| Mrs R Craggs | |
| Mrs K Wallace | |
| Mrs Rebecca Monaghan | |

The trustees are appointed at the charity's annual general meeting (AGM) and retire from office at the third AGM following the AGM at which they were elected. Any casual vacancy arising during the year is filled by co-option of a person onto the board; that person is then duly elected at the subsequent AGM. The district manager and three additional staff are also trustees, as authorised in the governing document. No third party has a right to appoint a trustee.

Other than the trustees and those persons connected with them, there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts.

The trustees' report was approved by the Board of Trustees.

..............................

**Mrs L Booth**

Trustee

Dated: 13th November 2023

# SCORTON VILLAGE PRE-SCHOOL

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF SCORTON VILLAGE PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Scorton Village Pre-School (the charity) for the year ended 31 March 2023.

**Responsibilities and basis of report**
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

**Deborah Fletcher-McVay FCA**

Kenneth Easby Limited
Accountants
Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ

Dated: 11/12/2023

# SCORTON VILLAGE PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2023*

| | Notes | 2023<br>£ | 2022<br>£ |
|---|---|---|---|
| **Income from:** | | | |
| Donations and legacies | 2 | 20 | 1,251 |
| Charitable activities | 3 | 106,737 | 102,405 |
| Other trading activities | 4 | 1,033 | 418 |
| Investments | 5 | 64 | 4 |
| **Total income** | | 107,854 | 104,078 |
| **Expenditure on:** | | | |
| Charitable activities | 6 | 95,899 | 88,150 |
| **Net movement in funds** | | 11,955 | 15,928 |
| Fund balances at 1 April 2022 | | 85,433 | 69,505 |
| **Fund balances at 31 March 2023** | | 97,388 | 85,433 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SCORTON VILLAGE PRE-SCHOOL

## BALANCE SHEET

### *AS AT 31 MARCH 2023*

| | Notes | 2023 £ | 2023 £ | 2022 £ | 2022 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **10** | | 2,721 | | 771 |
| **Current assets** | | | | | |
| Debtors | **11** | - | | 340 | |
| Cash at bank and in hand | | 97,803 | | 87,361 | |
| | | 97,803 | | 87,701 | |
| **Creditors: amounts falling due within one year** | **12** | (3,136) | | (3,039) | |
| Net current assets | | | 94,667 | | 84,662 |
| **Total assets less current liabilities** | | | 97,388 | | 85,433 |
| **Income funds** | | | | | |
| Unrestricted funds | | | 97,388 | | 85,433 |
| | | | 97,388 | | 85,433 |

The financial statements were approved by the Trustees on 13th November 2023

LBooth

Mrs L Booth
**Trustee**

**1 Accounting policies**

**Charity information**

Scorton Village Pre-School is an unincorporated charity.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

**1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt.

Early years funding is received from North Yorkshire County Council for those children attending sessions under the funding guidelines. The funding is recognised on a monthly basis according to pupil numbers and forecasted figures.

Other charitable activity and trading activities income is recognised when receivable by the charity.

Investment income, in the form of investment interest and dividends, is recognised when receivable by the charity.

**1 Accounting policies** **(Continued)**

**1.5 Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services.

Expenditure on raising funds represents those costs associated with generating the other trading income.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures, fittings & equipment | 15% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Donations and legacies**

| | Unrestricted funds | Unrestricted funds |
|---|---|---|
| | 2023 | 2022 |
| | £ | £ |
| Donations and gifts | 20 | 1,251 |

## 3 Charitable activities

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Fees | 16,167 | 14,238 |
| Vouchers | 4,443 | 4,292 |
| Toddlers club | 604 | 204 |
| Performance related grants | 85,523 | 83,571 |
| Other income | - | 100 |
| | 106,737 | 102,405 |

| | | |
|---|---|---|
| **Performance related grants** | | |
| NYCC grant funding | 85,523 | 83,571 |
| | 85,523 | 83,571 |

## 4 Other trading activities

| | Unrestricted funds | Unrestricted funds |
|---|---|---|
| | 2023 | 2022 |
| | £ | £ |
| Fundraising | 1,033 | 418 |

## 5 Investments

| | Unrestricted funds | Unrestricted funds |
|---|---|---|
| | 2023 | 2022 |
| | £ | £ |
| Interest receivable | 64 | 4 |

## 6 Charitable activities

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Staff costs | 76,434 | 60,446 |
| Depreciation and impairment | 533 | 378 |
| Rent | 3,800 | 4,019 |
| Staff training | 330 | 535 |
| Insurance | 931 | 915 |
| Repairs and equipment renewals | 2,526 | 11,031 |
| Education, activities and travel | 2,598 | 2,953 |
| Telephone | - | 317 |
| Adverts | 356 | 277 |
| Stationery and office costs | 768 | 518 |
| Subscriptions | 110 | 325 |
| Donations and gifts | 436 | 137 |
| Accountancy fees | 2,707 | 2,556 |
| Food, milk and sundry expenses | 4,370 | 3,178 |
| Vouchers for vulnerable | - | 565 |
| | 95,899 | 88,150 |
| **Analysis by fund** | | |
| Unrestricted funds | 95,899 | |
| | 95,899 | |
| **For the year ended 31 March 2022** | | |
| Unrestricted funds | | 88,150 |
| | | 88,150 |

Accountancy fees includes payments to the accountants of £1,140 (2022 - £1,104) for accountancy and independent examination fees, and £300 for payroll services (2022 - £300).

## 7 Trustees

One of the trustees received remuneration during the year of £20,003 for her employment with the charity, no remuneration was received for her role as a trustee (2022: £15,904). Another trustee received £1,197 for providing bookkeeping services to the charity, no remuneration was received for her role as a trustee (2022: £1,152).

## 8 Employees

**Number of employees**

The average monthly number of employees during the year was:

| | 2023 Number | 2022 Number |
|---|---|---|
| Engaged in charitable activities | 5 | 4 |

| Employment costs | 2023 £ | 2022 £ |
|---|---|---|
| Wages and salaries | 75,354 | 59,667 |
| Other pension costs | 1,080 | 779 |
| | 76,434 | 60,446 |

There were no employees whose annual remuneration was £60,000 or more.

## 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## 10 Tangible fixed assets

| | Fixtures, fittings & equipment |
|---|---|
| | £ |
| **Cost** | |
| At 1 April 2022 | 2,524 |
| Additions | 2,483 |
| At 31 March 2023 | 5,007 |
| **Depreciation and impairment** | |
| At 1 April 2022 | 1,753 |
| Depreciation charged in the year | 533 |
| At 31 March 2023 | 2,286 |
| **Carrying amount** | |
| At 31 March 2023 | 2,721 |
| At 31 March 2022 | 771 |

## 11 Debtors

| | 2023 | 2022 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | - | 340 |

## 12 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | 682 | 386 |
| Other creditors | 1,359 | 1,359 |
| Accruals and deferred income | 1,095 | 1,294 |
| | 3,136 | 3,039 |

## 13 Related party transactions

During the year one trustee paid fees totaling £180 (2022 - £259) to the charity in respect of their children attending the pre-school.

# Accounts

Charity registration number 1002791

# SCORTON VILLAGE PRE-SCHOOL

## ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2022

KENNETH EASBY LIMITED

A Xeinadin Company

# SCORTON VILLAGE PRE-SCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Mrs M Tait<br>Mrs R Crowther<br>Mrs L Booth<br>Mrs R Craggs<br>Mrs K Wallace<br>Mrs Rebecca Monaghan |
| **Charity number** | 1002791 |
| **Principal address** | Scorton War Memorial Institute<br>Scorton<br>North Yorkshire<br>DL10 6DN |
| **Independent examiner** | Deborah Fletcher-McVay ACA<br>Kenneth Easby Limited<br>Accountants<br>Oak House, Market Place<br>Bedale<br>North Yorkshire<br>DL8 1AQ |
| **Bankers** | Barclays Bank plc<br>31 High Row<br>Darlington<br>County Durham<br>DL3 7QS |

# SCORTON VILLAGE PRE-SCHOOL

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# SCORTON VILLAGE PRE-SCHOOL

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 MARCH 2022*

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019).

**Objectives and activities**

The charity's principal activities continue to be that of enhancing the development and education of children primarily under statutory school age by:

- Encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; and
- Instigating and adhering to and furthering the aims and objects of the pre-school learning.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

This year Scorton Pre School has continued to provide a consistently high standard of childcare to pre-school children within the local area. The childcare environment in which we operate is becoming increasingly competitive and as a charity we review our activities and the services we provide to ensure we are able to meet the demands of local parents to the best of our ability.

Scorton Village Pre-School is committed to providing the best care available to the children and their families and will continue to do so in the future. Due to the virus control measures we now have policies and procedures in place including specific risk assessments, staff shielding/isolation and health and hygiene, which will enable us to act swiftly should the need arise. We were able to offer key worker care during the initial weeks of the lockdown and could do so in the future if needed. When no key worker care was required Pre-School closed on those days. We have been able to increase our activities and visits following the easing of the virus control measures and are committed to continuing to provide a high standard of education whilst promoting the mental and physical health of the attending children.

The toddlers group re-launched following an extended break due to COVID and has begun to re-establish the strong link between the pre-school and those parents with younger children.

There have been a number of successful small fundraising activities within the year including raffles and sponsored events, the charity also monitors the potential for grants and funding applications from a number of organisations to support our long term financial viability.

The usual community fundraising methods (summer fair/Christmas fair) are not available to us for the immediate future, however we are investigating alternatives to sustain our fundraising account. Our fundraising account is used to provide extracurricular activities and as many of these are on hold due to the virus control measures this reduction in funds is unfortunate but not critical to our viability.

We hold reserves in both our current and savings accounts which will allow us to operate for at least six months should there be another lockdown and the funded childcare provision is delayed. We will continue to follow our reserves policy to maintain them whenever possible.

The volunteers who work with us are not customer facing but are committee members and trustees and can meet virtually to ensure the smooth running of the charity.

**Financial review**

The Statement of Financial Activities shows an overall increase in reserves in the year of £15,928 (2021 - £5,573). Total income amounted to £104,078 (2021 - £77,832).

As at 31 March 2022 the charity had unrestricted funds of £85,433 (2021 - £69,505). These unrestricted funds include cash at bank of £87,361 (2021 - £70,998).

The trustees have resolved to establish reserves to provide for future activities, and the trustees have wide powers of investment. Within these powers a policy has been determined that the existing assets be retained to produce income which is wholly utilised to support existing activities. The intention in the immediate future is to ensure that the pre-school holds adequate reserves to ensure that it can maintain the viability of the charity in relation to the ongoing changes in government childcare funding policies.

Reserves held are considered only sufficient to cover a reasonable period of expenditure, should further income fail to materialise, and are held in an interest bearing bank account.

**Structure, governance and management**

The charity is an unincorporated association governed by a constitution. Eligibility for membership of the charity and membership of the board of trustees is governed by the constitution. There are no restrictions in the governing document on the operation of the charity or on it's investment powers, other than those imposed be general charity law.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs M Tait
Mrs R Crowther
Mrs L Booth
Mrs R Craggs
Mrs K Wallace
Mrs Rebecca Monaghan

The trustees are appointed at the charity's annual general meeting (AGM) and retire from office at the third AGM following the AGM at which they were elected. Any casual vacancy arising during the year is filled by co-option of a person onto the board; that person is then duly elected at the subsequent AGM. The district manager and three additional staff are also trustees, as authorised in the governing document. No third party has a right to appoint a trustee.

Other than the trustees and those persons connected with them, there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts.

The trustees' report was approved by the Board of Trustees.

L Booth

**Mrs L Booth**
Trustee
Dated: 27/09/2022

# SCORTON VILLAGE PRE-SCHOOL

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF SCORTON VILLAGE PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Scorton Village Pre-School (the charity) for the year ended 31 March 2022.

**Responsibilities and basis of report**
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

**Deborah Fletcher-McVay ACA**

Kenneth Easby Limited
Accountants
Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ

Dated: 14/11/2022

# SCORTON VILLAGE PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2022*

| | Notes | 2022<br>£ | 2021<br>£ |
|---|---|---|---|
| <u>Income from:</u> | | | |
| Donations and legacies | **2** | 1,251 | - |
| Charitable activities | **3** | 102,405 | 76,828 |
| Other trading activities | **4** | 418 | 979 |
| Investments | **5** | 4 | 25 |
| **Total income** | | 104,078 | 77,832 |
| <u>Expenditure on:</u> | | | |
| Charitable activities | **6** | 88,150 | 72,259 |
| **Net movement in funds** | | 15,928 | 5,573 |
| Fund balances at 1 April 2021 | | 69,505 | 63,932 |
| **Fund balances at 31 March 2022** | | 85,433 | 69,505 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SCORTON VILLAGE PRE-SCHOOL

## BALANCE SHEET

### *AS AT 31 MARCH 2022*

| | Notes | 2022 £ | 2022 £ | 2021 £ | 2021 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 9 | | 771 | | 1,150 |
| **Current assets** | | | | | |
| Debtors | 10 | 340 | | - | |
| Cash at bank and in hand | | 87,361 | | 70,998 | |
| | | 87,701 | | 70,998 | |
| **Creditors: amounts falling due within one year** | 11 | (3,039) | | (2,643) | |
| Net current assets | | | 84,662 | | 68,355 |
| **Total assets less current liabilities** | | | 85,433 | | 69,505 |
| **Income funds** | | | | | |
| Unrestricted funds | | | 85,433 | | 69,505 |
| | | | 85,433 | | 69,505 |

The financial statements were approved by the Trustees on 27/09/2022

Mrs L Booth
**Trustee**

**1 Accounting policies**

**Charity information**
Scorton Village Pre-School is an unincorporated charity.

**1.1 Accounting convention**
The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**
At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**
Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

**1.4 Incoming resources**
Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt.

Early years funding is received from North Yorkshire County Council for those children attending sessions under the funding guidelines. The funding is recognised on a monthly basis according to pupil numbers and forecasted figures.

Other charitable activity and trading activities income is recognised when receivable by the charity.

Investment income, in the form of investment interest and dividends, is recognised when receivable by the charity.

**1 Accounting policies** **(Continued)**

**1.5 Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services.

Expenditure on raising funds represents those costs associated with generating the other trading income.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures, fittings & equipment | 15% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Donations and legacies**

| | **Unrestricted funds** | Total |
|---|---|---|
| | **2022** | 2021 |
| | **£** | £ |
| Donations and gifts | 1,251 | - |

## 3 Charitable activities

| | 2022 £ | 2021 £ |
|---|---|---|
| Fees | 14,238 | 5,081 |
| Vouchers | 4,292 | 6,408 |
| Toddlers club | 204 | - |
| Performance related grants | 83,571 | 65,339 |
| Other income | 100 | - |
| | 102,405 | 76,828 |

| **Performance related grants** | | |
|---|---|---|
| NYCC grant funding | 83,571 | 64,992 |
| MOD grant | - | 347 |
| | 83,571 | 65,339 |

## 4 Other trading activities

| | **Unrestricted funds** | Unrestricted funds |
|---|---|---|
| | **2022 £** | 2021 £ |
| Fundraising | 418 | 979 |

## 5 Investments

| | **Unrestricted funds** | Unrestricted funds |
|---|---|---|
| | **2022 £** | 2021 £ |
| Interest receivable | 4 | 25 |

**6 Charitable activities**

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Staff costs | 60,446 | 56,981 |
| Depreciation and impairment | 378 | 378 |
| Rent | 4,019 | 3,202 |
| Staff training | 535 | 220 |
| Insurance | 915 | 920 |
| Repairs and equipment renewals | 11,031 | 2,733 |
| Education, activities and travel | 2,953 | 553 |
| Telephone | 317 | 497 |
| Adverts | 277 | 161 |
| Stationery and office costs | 518 | 678 |
| Subscriptions | 325 | 265 |
| Donations and gifts | 137 | - |
| Accountancy fees | 2,556 | 2,501 |
| Food, milk and sundry expenses | 3,178 | 2,680 |
| Vouchers for vulnerable | 565 | 490 |
| | 88,150 | 72,259 |
| **Analysis by fund** | | |
| Unrestricted funds | 88,150 | |
| | 88,150 | |
| **For the year ended 31 March 2021** | | |
| Unrestricted funds | | 72,259 |
| | | 72,259 |

Accountancy fees includes payments to the accountants of £1,104 (2021 - £1,044) for accountancy and independent examination fees, and £300 for payroll services (2021 - £275).

**7 Trustees**

One of the trustees received remuneration during the year of £13,946 for her continued employment with the charity, no remuneration was received for her role as a trustee (2021: £14,609). Another trustee received £1,152 for providing bookkeeping services to the charity, no remuneration was received for her role as a trustee (2021: £1,152).

## 8 Employees

**Number of employees**

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|---|---|---|
| Engaged in charitable activities | 4 | 4 |

| **Employment costs** | **2022 £** | **2021 £** |
|---|---|---|
| Wages and salaries | 59,667 | 56,292 |
| Other pension costs | 779 | 689 |
| | 60,446 | 56,981 |

There were no employees whose annual remuneration was £60,000 or more.

## 9 Tangible fixed assets

| | Fixtures, fittings & equipment |
|---|---|
| | £ |
| **Cost** | |
| At 1 April 2021 | 2,524 |
| At 31 March 2022 | 2,524 |
| **Depreciation and impairment** | |
| At 1 April 2021 | 1,375 |
| Depreciation charged in the year | 378 |
| At 31 March 2022 | 1,753 |
| **Carrying amount** | |
| At 31 March 2022 | 771 |
| At 31 March 2021 | 1,150 |

## 10 Debtors

| | 2022 | 2021 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | 340 | - |

## 11 Creditors: amounts falling due within one year

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | 386 | 255 |
| Other creditors | 1,359 | 1,360 |
| Accruals and deferred income | 1,294 | 1,028 |
| | 3,039 | 2,643 |

## 12 Related party transactions

During the year one trustee paid fees totaling £259 (2021 - £2,096) to the charity in respect of their children attending the pre-school.

# Accounts

Charity Registration No. 1002791

# SCORTON VILLAGE PRE-SCHOOL

## ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2021

KENNETH EASBY LIMITED

CHARTERED ACCOUNTANTS

# SCORTON VILLAGE PRE-SCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

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| | | |
|---|---|---|
| **Trustees** | Mrs M Tait | |
| | Mrs R Crowther | |
| | Mrs L Booth | |
| | Mrs R Craggs | |
| | Mrs K Wallace | |
| | Mrs Rebecca Monaghan | (Appointed 3 December 2020) |
| **Charity number** | 1002791 | |
| **Principal address** | Scorton War Memorial Institute<br>Scorton<br>North Yorkshire<br>DL10 6DN | |
| **Independent examiner** | Deborah Fletcher-McVay ACA<br>Kenneth Easby Limited<br>Chartered Accountants<br>Oak House, Market Place<br>Bedale<br>North Yorkshire<br>DL8 1AQ | |
| **Bankers** | Barclays Bank plc<br>31 High Row<br>Darlington<br>County Durham<br>DL3 7QS | |

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# SCORTON VILLAGE PRE-SCHOOL

## CONTENTS

# SCORTON VILLAGE PRE-SCHOOL

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 31 MARCH 2021*

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

**Objectives and activities**
The charity's principal activities continue to be that of enhancing the development and education of children primarily under statutory school age by:

- Encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; and
- Instigating and adhering to and furthering the aims and objects of the pre-school learning.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**
This year Scorton Pre School has continued to provide a consistently high standard of childcare to pre-school children within the local area. The childcare environment in which we operate is becoming increasingly competitive and as a charity we review our activities and the services we provide to ensure we are able to meet the demands of local parents to the best of our ability.

Scorton Village Pre-School is committed to providing the best care available to the children and their families and will continue to do so in the future. Due to the virus control measures we now have policies and procedures in place including specific risk assessments, staff shielding/isolation and health and hygiene, which will enable us to act swiftly should the need arise. We were able to offer key worker care during the initial weeks of the lockdown and could do so in the future if needed. When no key worker care was required Pre-School closed on those days. On re-opening fully in May we adapted our ways of working and will continue to operate within the government guidance during the virus control period to provide a high standard of education whilst promoting the mental and physical health of the attending children.

The toddlers group has been unable to run due to COVID however this will be re-launched when appropriate to re-establish the strong link between the pre-school and those parents with younger children.

There have been a number of successful small fundraising activities within the year including raffles and sponsored events, the charity also monitors the potential for grants and funding applications from a number of organisations to support our long term financial viability.

The usual community fundraising methods (summer fair/Christmas fair) are not available to us for the immediate future, however we are investigating alternatives to sustain our fundraising account. Our fundraising account is used to provide extracurricular activities and as many of these are on hold due to the virus control measures this reduction in funds is unfortunate but not critical to our viability.

We hold reserves in both our current and savings accounts which will allow us to operate for at least six months should there be another lockdown and the funded childcare provision is delayed. We will continue to follow our reserves policy to maintain them whenever possible.

The volunteers who work with us are not customer facing but are committee members and trustees and can meet virtually to ensure the smooth running of the charity.

**Financial review**

The Statement of Financial Activities shows an overall increase in reserves in the year of £5,573 (2020 - decrease of £5,764). Total income amounted to £77,832 (2020 - £69,965).

As at 31 March 2021 the charity had unrestricted funds of £69,505 (2020 - £63,932). These unrestricted funds include cash at bank of £70,998 (2020 - £65,318).

The trustees have resolved to establish reserves to provide for future activities, and the trustees have wide powers of investment. Within these powers a policy has been determined that the existing assets be retained to produce income which is wholly utilised to support existing activities. The intention in the immediate future is to ensure that the pre-school holds adequate reserves to ensure that it can maintain the viability of the charity in relation to the ongoing changes in government childcare funding policies.

Reserves held are considered only sufficient to cover a reasonable period of expenditure, should further income fail to materialise, and are held in an interest bearing bank account.

**Structure, governance and management**

The charity is an unincorporated association governed by a constitution. Eligibility for membership of the charity and membership of the board of trustees is governed by the constitution. There are no restrictions in the governing document on the operation of the charity or on it's investment powers, other than those imposed be general charity law.

The trustees who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| Mrs M Tait | |
| Mrs R Crowther | |
| Mrs L Booth | |
| Mrs A Wright | (Resigned 4 January 2021) |
| Mrs R Craggs | |
| Mrs J Chadwick | (Resigned 4 January 2021) |
| Mrs K Wallace | |
| Mrs F Wilson | (Resigned 25 February 2021) |
| Mrs Rebecca Monaghan | (Appointed 3 December 2020) |

The trustees are appointed at the charity's annual general meeting (AGM) and retire from office at the third AGM following the AGM at which they were elected. Any casual vacancy arising during the year is filled by co-option of a person onto the board; that person is then duly elected at the subsequent AGM. The district manager and three additional staff are also trustees, as authorised in the governing document. No third party has a right to appoint a trustee.

Other than the trustees and those persons connected with them, there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts.

The trustees' report was approved by the Board of Trustees.

L Booth

**Mrs L Booth**
Trustee
Dated: 9 November 2021

# SCORTON VILLAGE PRE-SCHOOL

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF SCORTON VILLAGE PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Scorton Village Pre-School (the charity) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Deborah Fletcher-McVay ACA

Kenneth Easby Limited
Chartered Accountants
Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ

Dated: 10/12/2021

# SCORTON VILLAGE PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2021*

| | Notes | 2021 £ | 2020 £ |
|---|---|---|---|
| Income from: | | | |
| Donations and legacies | 2 | - | 7 |
| Charitable activities | 3 | 76,828 | 68,669 |
| Other trading activities | 4 | 979 | 1,222 |
| Investments | 5 | 25 | 67 |
| **Total income** | | 77,832 | 69,965 |
| Expenditure on: | | | |
| Charitable activities | 6 | 72,259 | 75,729 |
| **Net movement in funds** | | 5,573 | (5,764) |
| Fund balances at 1 April 2020 | | 63,932 | 69,696 |
| **Fund balances at 31 March 2021** | | 69,505 | 63,932 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SCORTON VILLAGE PRE-SCHOOL

## BALANCE SHEET

## *AS AT 31 MARCH 2021*

| | Notes | 2021 £ | 2021 £ | 2020 £ | 2020 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **9** | | 1,150 | | 1,527 |
| **Current assets** | | | | | |
| Debtors | **10** | - | | 852 | |
| Cash at bank and in hand | | 70,998 | | 65,318 | |
| | | 70,998 | | 66,170 | |
| **Creditors: amounts falling due within one year** | **11** | (2,643) | | (3,765) | |
| Net current assets | | | 68,355 | | 62,405 |
| **Total assets less current liabilities** | | | 69,505 | | 63,932 |
| **Income funds** | | | | | |
| Unrestricted funds | | | 69,505 | | 63,932 |
| | | | 69,505 | | 63,932 |

The financial statements were approved by the Trustees on 9 November 2021

L Booth

Mrs L Booth
**Trustee**

### 1 Accounting policies

**Charity information**
Scorton Village Pre-School is an unincorporated charity.

### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt.

Early years funding is received from North Yorkshire County Council for those children attending sessions under the funding guidelines. The funding is recognised on a monthly basis according to pupil numbers and forecasted figures.

Other charitable activity and trading activities income is recognised when receivable by the charity.

Investment income, in the form of investment interest and dividends, is recognised when receivable by the charity.

**1 Accounting policies** **(Continued)**

**1.5 Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services.

Expenditure on raising funds represents those costs associated with generating the other trading income.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures, fittings & equipment | 15% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Donations and legacies**

| | **Total** | Unrestricted funds |
|---|---|---|
| | **2021** | 2020 |
| | **£** | £ |
| Donations and gifts | - | 7 |

### 3 Charitable activities

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Fees | 5,081 | 14,501 |
| Vouchers | 6,408 | 692 |
| Toddlers club | - | 947 |
| Performance related grants | 65,339 | 51,969 |
| Other income | - | 560 |
| | 76,828 | 68,669 |

| | | |
|---|---|---|
| **Performance related grants** | | |
| NYCC grant funding | 64,992 | 51,969 |
| MOD grant | 347 | - |
| | 65,339 | 51,969 |

### 4 Other trading activities

| | **Unrestricted funds** | Unrestricted funds |
|---|---|---|
| | **2021** | 2020 |
| | **£** | £ |
| Fundraising | 979 | 1,222 |

### 5 Investments

| | **Unrestricted funds** | Unrestricted funds |
|---|---|---|
| | **2021** | 2020 |
| | **£** | £ |
| Interest receivable | 25 | 67 |

### 6 Charitable activities

| | 2021 £ | 2020 £ |
|---|---|---|
| Staff costs | 56,981 | 60,924 |
| Depreciation and impairment | 378 | 345 |
| Rent | 3,202 | 4,236 |
| Staff training and trips | 220 | 111 |
| Insurance | 920 | 980 |
| Repairs and renewals | 2,733 | 104 |
| Equipment costs | 553 | 3,423 |
| Telephone | 497 | 460 |
| Adverts | 161 | 109 |
| Stationery and printing | 678 | 584 |
| Subscriptions | 265 | 235 |
| Donations and gifts | - | 197 |
| Accountancy fees | 2,501 | 2,496 |
| Food and sundry expenses | 2,680 | 1,445 |
| Freelance workers | - | 80 |
| Vouchers for vulnerable | 490 | - |
| | 72,259 | 75,729 |
| **Analysis by fund** | | |
| Unrestricted funds | 72,259 | |
| | 72,259 | |
| **For the year ended 31 March 2020** | | |
| Unrestricted funds | | 75,729 |
| | | 75,729 |

Accountancy fees includes payments to the accountants of £1,044 (2020 - £1,104) for independent examination fees, and £275 for payroll services (2020- £Nil).

### 7 Trustees

One of the trustees received remuneration during the year of £14,609 for her continued employment with the charity, no remuneration was received for her role as a trustee (2020: £16,895). Another trustee received £1,152 for providing bookkeeping services to the charity, no remuneration was received for her role as a trustee (2020: £1,152).

## 8 Employees

**Number of employees**

The average monthly number of employees during the year was:

| | 2021 Number | 2020 Number |
|---|---|---|
| Engaged in charitable activities | 4 | 5 |

| **Employment costs** | 2021 £ | 2020 £ |
|---|---|---|
| Wages and salaries | 56,292 | 59,721 |
| Social security costs | - | 114 |
| Other pension costs | 689 | 1,089 |
| | 56,981 | 60,924 |

There were no employees whose annual remuneration was £60,000 or more.

## 9 Tangible fixed assets

| | Fixtures, fittings & equipment |
|---|---|
| | £ |
| **Cost** | |
| At 1 April 2020 | 2,524 |
| At 31 March 2021 | 2,524 |
| **Depreciation and impairment** | |
| At 1 April 2020 | 996 |
| Depreciation charged in the year | 378 |
| At 31 March 2021 | 1,374 |
| **Carrying amount** | |
| At 31 March 2021 | 1,150 |
| At 31 March 2020 | 1,527 |

## 10 Debtors

| | 2021 | 2020 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Prepayments and accrued income | - | 852 |

## 11 Creditors: amounts falling due within one year

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | 255 | 335 |
| Trade creditors | - | 1,190 |
| Other creditors | 1,360 | 1,359 |
| Accruals and deferred income | 1,028 | 881 |
| | 2,643 | 3,765 |

## 12 Related party transactions

During the year one trustee paid fees totaling £2,096 (2020 - £165) to the charity in respect of their children attending the pre-school.