

Charity Number: 1023323

**BIRSTALL PRE-SCHOOL**  
**TRUSTEES ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# **Birstall Pre-School**

## **Financial Statements for the year ended 31 March 2021**

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## **Birstall Pre-School**

### **Administrative details, trustees and advisors**

#### **Trustees**

A Lynn  
G Hunter  
E Cowdell  
R Woodhead  
H Scott  
N Glennie

**Charity Registered Number**  
1023323

#### **Principal Address**

Birstall Pre-School  
Carr Street  
Birstall  
West Yorkshire  
WF17 9DX

#### **Independent Examiner**

Andrew Marshall FCA  
ASN Business Solutions Limited  
Fieldhead House  
46 Leeds Road  
Liversedge  
West Yorkshire  
WF15 6HX

#### **Bankers**

Virgin Money

## **Birstall Pre-School**

### **Trustees' Annual Report**

The Trustees present their annual report together with the financial statements of Birstall Pre-School (the charity) for the year ended 31 March 2021. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in July 2014.

### **Organisation**

Birstall Pre-School is governed by its constitution adopted 29 March 1993, as amended 8 May 2000, as amended by scheme dated 1 March 2017 and was entered on the Register of Charities on 2 July 1993.

### **Trustees Responsibility Statement**

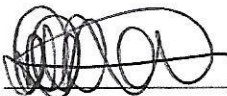
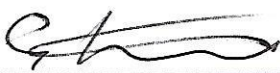
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 15 June 2021 and signed on their behalf by:

  
\_\_\_\_\_  
Trustee  
\_\_\_\_\_  
Trustee



## **Independent Examiners Report for the year ended 31 March 2021**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

### **Respective Responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

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

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiners statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

## **Independent Examiners Report for the year ended 31 March 2021**

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

Signed: Andrew Marshall.

Andrew Marshall FCA  
ASN Business Solutions Limited  
46 Leeds Road  
Liversedge  
West Yorkshire  
WF15 6HX  
Date: 15 June 2021

## Birstall Pre-School

### Statement of Financial Activities for the year ended 31 March 2021


|   |       | 2021<br>£             | 2020<br>£             |
|---|-------|-----------------------|-----------------------|
|   | Notes |                       |                       |
| <b>Incoming Resources</b>                     |       |                       |                       |
| Fees received                                 |       | 57,225                | 95,477                |
| Funded Fees – Kirklees MC                     |       | 184,928               | 152,003               |
| Government Covid support                      |       | 52,763                | -                     |
| Other income                                  |       | <u>1,606</u>          | <u>1,585</u>          |
| <b>Total Incoming Resources</b>               |       | <b>296,522</b>        | <b>249,065</b>        |
| <b>Resources Expended</b>                     |       |                       |                       |
| Wages   | 2     | 199,030               | 229,038               |
| Training, staff costs and memberships         |       | 1,647                 | 2,281                 |
| Rent and room hire                            |       | 2,800                 | 4,165                 |
| Utilities, ground rent and insurance          |       | 7,734                 | 5,905                 |
| Premises maintenance                          |       | 3,679                 | 3,064                 |
| Travel and motoring expenses                  |       | 1,692                 | 4,741                 |
| Play materials, activities and other expenses |       | 13,997                | 19,749                |
| Independent examination fees                  |       | 750                   | 650                   |
| Payroll and other professional fees           |       | <u>3,802</u>          | <u>2,800</u>          |
| <b>Total Resources Expended</b>               |       | <b><u>235,131</u></b> | <b><u>272,393</u></b> |
| <b>Movement in Total Funds for the Year</b>   |       |                       |                       |
| – Net Surplus/(Deficit) for the Year          |       | 61,391                | (23,328)              |
| <b>Total funds brought forward</b>            |       | <b><u>401,090</u></b> | <b><u>424,418</u></b> |
| <b>Total funds carried forward</b>            |       | <b><u>462,481</u></b> | <b><u>401,090</u></b> |

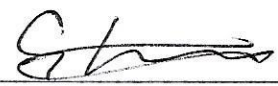
## Birstall Pre-School

### Balance Sheet as at 31 March 2021

|   | 2021<br>£             | 2020<br>£             |
|---|-----------------------|-----------------------|
| <b>Fixed Assets</b>                                   |                       |                       |
| Tangible Assets                                       | 358,742               | 358,742               |
| <b>Current Assets</b>                                 |                       |                       |
| Cash at Bank and on Hand                              | 107,811               | 48,709                |
| Prepayments   | <u>2,362</u>          | <u>2,273</u>          |
| <b>Total Current Assets</b>                           | <b>110,173</b>        | <b>50,982</b>         |
| <b>Creditors: amounts falling due within one year</b> |                       |                       |
| Creditors and accruals                                | <u>(6,434)</u>        | <u>(8,634)</u>        |
| <b>Net Current Assets</b>                             | <b><u>103,739</u></b> | <b><u>42,348</u></b>  |
| <b>Net Assets</b>                                     | <b><u>462,481</u></b> | <b><u>401,090</u></b> |
| <b>Charity Funds</b>                                  |                       |                       |
| <b>Represented by:</b>                                |                       |                       |
| Unrestricted funds                                    | 103,739               | 42,348                |
| Fixed assets  | <u>358,742</u>        | <u>358,742</u>        |
| <b>Total Funds</b>                                    | <b><u>462,481</u></b> | <b><u>401,090</u></b> |

The Financial Statements were approved by the Trustees on 15 June 2021  
and signed on their behalf by:

  
\_\_\_\_\_  
Trustee

  
\_\_\_\_\_  
Trustee



## Birstall Pre-School

### Notes to the Financial Statements for the year ended 31 March 2021

#### 1 Accounting Policies

##### 1.1 Basis of preparation of the financial statements

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011. There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

##### 1.2 Fund accounting

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.

Restricted funds are to be used for specific purposes laid down by the donor.

##### 1.3 Incoming Resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Other income is recognized in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

##### 1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the resources. All resources expended are inclusive of irrecoverable VAT.

#### 2 Staff costs and Trustees remuneration

|  | 2021            | 2020     |
|--|-----------------|----------|
|  | £               | £        |
| Staff costs for the year were as follows:        |                 |          |
| Wages and salaries                               | 199,030         | 229,038  |
| Government CJRS support received during the year | <u>(27,763)</u> | <u>-</u> |

No employee received remuneration amounting to more than £60,000 in either year. Trustees received no remuneration during the year.