

LEVEN PRE-SCHOOL

England & Wales · Charity number 1025777

Details

| | |
|-------------|---|
| Other names | LEVEN PLAYGROUP |
| Status | Registered |
| Legal form | Other |
| Registered | 1993-09-09 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | Leven Pre-School Leven Sports Hall North Street Leven Beverley HU17 5NF |
| Phone | 01964503748 |
| Email | levenpreschool@yahoo.com |
| Website | www.levenpreschool.co.uk |

Activities

Objects: TO ENHANCE 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:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, 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;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Education of pre school children

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- East Riding Of Yorkshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-06 | £117,104 | £86,943 | - | - |
| 2024-08-06 | £70,857 | £70,434 | - | - |
| 2023-08-06 | £77,755 | £68,380 | - | - |
| 2022-08-06 | £65,826 | £67,803 | - | - |
| 2021-08-06 | £69,902 | £70,569 | - | - |
| 2020-08-06 | £71,579 | £66,319 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------|-------|------------|
| Laura Louise Mix | Chair | 2024-10-01 |
| Emily Jackson | | 2025-11-04 |
| Mark Blenkinsop | | 2025-12-04 |
| Melanie Jude | | 2026-01-14 |
| Rebecca Jayne Hepworth | | 2024-10-01 |

LEVEN PRE-SCHOOL

England & Wales - Charity number 1025777

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS**

YEAR ENDED 6 AUGUST 2025

Leven Pre-School

Southgates
Chartered Certified Accountants
9 Market Place
Hedon
East Yorkshire
HU12 8JA

Leven Pre-School

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for the Year Ended 6 August 2025

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Leven Pre-School

REPORT OF THE TRUSTEES **for the Year Ended 6 August 2025**

The trustees present their report with the financial statements of the charity for the year ended 6 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objective of the Pre-school is to enhance the development and education of children from the age of 2 years old until they start primary school. This is open to all children within the local community, regardless of race, culture, religion, means or ability. The strategy for doing this is to employ trained staff and provide suitable equipment which allows the Pre-school to work within the regulations and guidelines set by Ofsted.

ACHIEVEMENTS AND PERFORMANCE

During the past year the Pre-school has had a large intake of children with a few leaving this year to start their education at the local Primary schools. These children have left having already started to achieve many of the early learning goals. All children have been given the opportunity to learn through play, one to one learning and exploration in the enclosed nature park.

The committee continued to host a number of charity events, including a Halloween, Valentines and Easter party, alongside our annual race night. Refreshments, raffles and tombola were also hosted by committee at sports-day and graduation day events.

FINANCIAL REVIEW

The policy of the Trustees is to aim to keep between 3 and 6 months expenditure in reserve at all times. This will enable the Pre-school to keep running during the first term of the year when finances are always a struggle due to numbers of children falling.

The principle funding sources are fees received from parents, ERYC funding for 2, 3 and 4 years old for up to five sessions per week, fundraising run by the committee and occasionally grants that are available.

In 2019 it became apparent a large financial loss had been made due to fraudulent activity over several years by the previous treasurer. The total potential loss because of this fraud was £49,875. This treasurer was removed at the start of 2019 and extra financial policies have been implemented to ensure this does not happen again.

The previous treasurer pleaded guilty and was sentenced to time in prison in January 2022. Payments of £7,114.79 and £8,569.23 were received on 2 March 2023 and 3 March 2026 respectively. There has been no further payments made to the Pre-School since that date. Any amounts received will enable the Pre-School to improve its financial position.

FUTURE PLANS

The Trustees plan to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements and continued demand by the local community.

The pre-school will continue to work within Ofsted Regulations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The constitution, which is the governing document, specifies the aims and powers of the pre-school and states the requirements for the election and running of a committee, when the AGM should be held and ensures that proper accounting records are kept, which comply with current legislation.

The Trustees are appointed at the AGM and can be parents/relatives of children who attend the pre-school, or anybody within the local community, who is not in paid employment by the pre-school. No other person can appoint a trustee.

The pre-school employ a manager who is not a trustee or member of the committee and therefore cannot vote on any decisions made.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1025777

Leven Pre-School

REPORT OF THE TRUSTEES
for the Year Ended 6 August 2025

Principal address

Leven Sports Hall
North Street
Leven
East Yorkshire
HU17 5NF

Trustees

Mrs R Cook (resigned 3/12/2025)
Mrs E Forbes (resigned 31/8/2025)
Mrs J H Richardson (resigned 31/1/2025)
Mrs K Jordan (resigned 13/5/2026)
Miss C Chappell (resigned 30/4/2025)
Mrs L L Mix (appointed 1/10/2024)
Mrs R J Hepworth (appointed 1/10/2024)
Mrs M Jude (appointed 14/1/2026)
M Blenkinsop (appointed 4/12/2025)
Mrs E Jackson (appointed 4/11/2025)

Independent Examiner

Southgates
Chartered Certified Accountants
9 Market Place
Hedon
East Yorkshire
HU12 8JA

FUNDS HELD AS CUSTODIAN FOR OTHERS

There are no funds held as custodian trustees on behalf of others.

Approved by order of the board of trustees on 28 May 2026 and signed on its behalf by:

Mrs L L Mix - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LEVEN PRE-SCHOOL**

Independent examiner's report to the trustees of Leven Pre-School

I report to the charity trustees on my examination of the accounts of Leven Pre-School (the Trust) for the year ended 6 August 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Antony Rookes

Southgates
Chartered Certified Accountants
Hedon

28 May 2026

Leven Pre-School

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 6 August 2025

| | Notes | 2025 Unrestricted fund £ | 2024 Total funds £ |
|---|-------|---|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 1,736 | 100 |
| Other trading activities | 2 | 115,243 | 70,638 |
| Investment income | 3 | 125 | 119 |
| Total | | <u>117,104</u> | <u>70,857</u> |
| | | | |
| EXPENDITURE ON Charitable activities | | | |
| Pre-school | | <u>88,554</u> | <u>70,434</u> |
| | | | |
| NET INCOME | | 28,550 | 423 |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 1,078 | 655 |
| | | | |
| TOTAL FUNDS CARRIED FORWARD | | <u>29,628</u> | <u>1,078</u> |

The notes form part of these financial statements

Leven Pre-School

BALANCE SHEET
6 August 2025

| | | 2025 Unrestricted fund £ | 2024 Total funds £ |
|--|-------|---|-----------------------------|
| FIXED ASSETS | Notes | | |
| Tangible assets | 7 | 3,707 | 2,449 |
| CURRENT ASSETS | | | |
| Debtors | 8 | 508 | 547 |
| Cash at bank | | <u>40,732</u> | <u>18,279</u> |
| | | 41,240 | 18,826 |
| CREDITORS | | | |
| Amounts falling due within one year | 9 | (15,319) | (20,197) |
| | | <hr/> | <hr/> |
| NET CURRENT ASSETS | | <u>25,921</u> | <u>(1,371)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 29,628 | 1,078 |
| | | <hr/> | <hr/> |
| NET ASSETS | | <u>29,628</u> | <u>1,078</u> |
| FUNDS | 10 | | |
| Unrestricted funds | | <u>29,628</u> | <u>1,078</u> |
| TOTAL FUNDS | | <u>29,628</u> | <u>1,078</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 28 May 2026 and were signed on its behalf by:

L L Mix - Trustee

Leven Pre-School

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 6 August 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|-------------------------------|
| Equipment | - Straight line over 5 years |
| Fixtures and fittings | - Straight line over 10 years |
| Furniture | - Straight line over 5 years |
| Computer equipment | - Straight line over 5 years |

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

| | 2025 | 2024 |
|--------------------|-----------------------|---------------|
| | £ | £ |
| Fundraising events | 200 | 709 |
| Fees from parents | 14,522 | 25,722 |
| ERYC funding | 100,521 | 43,916 |
| Other income | - | 291 |
| | <u>115,243</u> | <u>70,638</u> |

Leven Pre-School

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 6 August 2025

3. INVESTMENT INCOME

| | 2025 | 2024 |
|--------------------------|-------------------|------------|
| | £ | £ |
| Deposit account interest | <u>125</u> | <u>119</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 6 August 2025 nor for the year ended 6 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 6 August 2025 nor for the year ended 6 August 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2025 | 2024 |
|------------------|-----------------|----------|
| Pre-school wages | <u>6</u> | <u>5</u> |

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 100 |
| Other trading activities | 70,638 |
| Investment income | <u>119</u> |
| Total | <u>70,857</u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Pre-school | <u>70,434</u> |
| NET INCOME | 423 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 655 |
| TOTAL FUNDS CARRIED FORWARD | <u>1,078</u> |

Leven Pre-School

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 6 August 2025**

7. TANGIBLE FIXED ASSETS

| | Equipment £ | Fixtures and fittings £ | Furniture £ | Computer equipment £ | Totals £ |
|-----------------------|---------------------|----------------------------------|---------------------|----------------------------|----------------------|
| COST | | | | | |
| At 7 August 2024 | 7,864 | 13,404 | 3,141 | 1,076 | 25,485 |
| Additions | <u>120</u> | <u>-</u> | <u>2,614</u> | <u>-</u> | <u>2,734</u> |
| At 6 August 2025 | <u>7,984</u> | <u>13,404</u> | <u>5,755</u> | <u>1,076</u> | <u>28,219</u> |
| DEPRECIATION | | | | | |
| At 7 August 2024 | 7,144 | 12,950 | 1,866 | 1,076 | 23,036 |
| Charge for year | <u>353</u> | <u>175</u> | <u>948</u> | <u>-</u> | <u>1,476</u> |
| At 6 August 2025 | <u>7,497</u> | <u>13,125</u> | <u>2,814</u> | <u>1,076</u> | <u>24,512</u> |
| NET BOOK VALUE | | | | | |
| At 6 August 2025 | <u><u>487</u></u> | <u><u>279</u></u> | <u><u>2,941</u></u> | <u><u>-</u></u> | <u><u>3,707</u></u> |
| At 6 August 2024 | <u><u>720</u></u> | <u><u>454</u></u> | <u><u>1,275</u></u> | <u><u>-</u></u> | <u><u>2,449</u></u> |

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|-------------|-------------------|------------|
| Prepayments | <u>508</u> | <u>547</u> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|------------------------------|----------------------|---------------|
| Trade creditors | - | 720 |
| Taxation and social security | 13,478 | 18,656 |
| Other creditors | <u>1,841</u> | <u>821</u> |
| | <u>15,319</u> | <u>20,197</u> |

10. MOVEMENT IN FUNDS

| | At 7.8.24 £ | Net movement in funds £ | At 6.8.25 £ |
|---------------------------|----------------------------|----------------------------------|-----------------------------|
| Unrestricted funds | | | |
| General fund | <u>1,078</u> | <u>28,550</u> | <u>29,628</u> |
| TOTAL FUNDS | <u><u>1,078</u></u> | <u><u>28,550</u></u> | <u><u>29,628</u></u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|------------------------------|-------------------------------|-----------------------------|
| Unrestricted funds | | | |
| General fund | <u>117,104</u> | <u>(88,554)</u> | <u>28,550</u> |
| TOTAL FUNDS | <u><u>117,104</u></u> | <u><u>(88,554)</u></u> | <u><u>28,550</u></u> |

Leven Pre-School

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 6 August 2025

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 7.8.23 £ | Net movement in funds £ | At 6.8.24 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | 655 | 423 | 1,078 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>655</u> | <u>423</u> | <u>1,078</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 70,857 | (70,434) | 423 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>70,857</u> | <u>(70,434)</u> | <u>423</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 7.8.23 £ | Net movement in funds £ | At 6.8.25 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | 655 | 28,973 | 29,628 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>655</u> | <u>28,973</u> | <u>29,628</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 187,961 | (158,988) | 28,973 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>187,961</u> | <u>(158,988)</u> | <u>28,973</u> |

Leven Pre-School

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 6 August 2025

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 6 August 2025.

Leven Pre-School

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 6 August 2025

| | 2025 £ | 2024 £ |
|---------------------------------------|----------------|-----------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 1,736 | 100 |
| Other trading activities | | |
| Fundraising events | 200 | 709 |
| Fees from parents | 14,522 | 25,722 |
| ERYC funding | 100,521 | 43,916 |
| Other income | - | 291 |
| | 115,243 | 70,638 |
| Investment income | | |
| Deposit account interest | 125 | 119 |
| Total incoming resources | 117,104 | 70,857 |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 74,741 | 57,771 |
| Pensions | 1,317 | 803 |
| Rent | 3,000 | 3,107 |
| Insurance | 801 | 796 |
| Subscriptions | 738 | 660 |
| Telephone | 821 | 863 |
| Administration | 828 | 490 |
| Food purchases | 611 | 867 |
| Consumables | 362 | 640 |
| Equipment and resources | 785 | - |
| Training | 422 | 303 |
| Sundries | 290 | 123 |
| Cleaning | 237 | 219 |
| Activities | 235 | 201 |
| Repairs and renewals | 279 | 329 |
| Depreciation of tangible fixed assets | 1,476 | 1,783 |
| | 86,943 | 68,955 |
| Support costs | | |
| Governance costs | | |
| Accountancy | 792 | 756 |
| Payroll expenses | 819 | 723 |
| | 1,611 | 1,479 |
| Total resources expended | 88,554 | 70,434 |
| Net income | 28,550 | 423 |

LEVEN PRE-SCHOOL

England & Wales - Charity number 1025777

Accounts

**Report of the Trustees and
Financial Statements**

Year Ended 6 August 2024

Leven Pre-School

Southgates
Chartered Certified Accountants
9 Market Place
Hedon
East Yorkshire
HU12 8JA

Leven Pre-School

Contents of the Financial Statements
for the year ended 6 August 2024

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Leven Pre-School

Report of the Trustees for the year ended 6 August 2024

The trustees present their report with the financial statements of the charity for the year ended 6 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1025777

Leven Pre-School

**Report of the Trustees
for the year ended 6 August 2024**

Principal address

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North Street
Leven
East Yorkshire
HU17 5NF

Trustees

Mrs R Cook
Mrs E Forbes
Mrs C Houghton (resigned 31/8/2023)
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Mrs M Brannan (resigned 31/8/2023)
Mrs K Jordan (appointed 25/10/2023)
Miss C Chappell (appointed 25/4/2024) (resigned 30/4/2025)
Mrs L L Mix (appointed 1/10/2024)
Mrs R J Hepworth (appointed 1/10/2024)

Independent Examiner

Southgates
Chartered Certified Accountants
9 Market Place
Hedon
East Yorkshire
HU12 8JA

FUNDS HELD AS CUSTODIAN FOR OTHERS

There are no funds held as custodian trustees on behalf of others.

Approved by order of the board of trustees on 9 September 2025 and signed on its behalf by:

Mrs R Cook - Trustee

**Independent Examiner's Report to the Trustees of
Leven Pre-School**

Independent examiner's report to the trustees of Leven Pre-School

I report to the charity trustees on my examination of the accounts of Leven Pre-School (the Trust) for the year ended 6 August 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Antony Rookes

Southgates
Chartered Certified Accountants
Hedon

9 September 2025

Leven Pre-School

Statement of Financial Activities
for the year ended 6 August 2024

| | | 2024 | 2023 |
|------------------------------------|-------|----------------------|---------------|
| | | Unrestricted | Total |
| | | fund | funds |
| | | £ | £ |
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | | 100 | 4,573 |
| Other trading activities | 2 | 70,638 | 73,154 |
| Investment income | 3 | 119 | 28 |
| Total | | <u>70,857</u> | <u>77,755</u> |
| | | | |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Pre-school | | <u>70,434</u> | <u>68,380</u> |
| | | | |
| NET INCOME | | 423 | 9,375 |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 655 | (8,720) |
| | | | |
| TOTAL FUNDS CARRIED FORWARD | | <u>1,078</u> | <u>655</u> |

The notes form part of these financial statements

Leven Pre-School

Balance Sheet
6 August 2024

| | | 2024 | 2023 |
|-------------------------------------|-------|-----------------------|----------------|
| | | Unrestricted | Total |
| | | fund | funds |
| | | £ | £ |
| FIXED ASSETS | Notes | | |
| Tangible assets | 7 | 2,449 | 4,232 |
| CURRENT ASSETS | | | |
| Debtors | 8 | 547 | 697 |
| Cash at bank | | <u>18,279</u> | <u>17,746</u> |
| | | 18,826 | 18,443 |
| CREDITORS | | | |
| Amounts falling due within one year | 9 | (20,197) | (22,020) |
| | | <u>(1,371)</u> | <u>(3,577)</u> |
| NET CURRENT ASSETS | | | |
| | | 1,078 | 655 |
| NET ASSETS/(LIABILITIES) | | <u>1,078</u> | <u>655</u> |
| FUNDS | 10 | | |
| Unrestricted funds | | <u>1,078</u> | <u>655</u> |
| TOTAL FUNDS | | <u>1,078</u> | <u>655</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 9 September 2025 and were signed on its behalf by:

R Cook - Trustee

Leven Pre-School

Notes to the Financial Statements for the year ended 6 August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|-------------------------------|
| Equipment | - Straight line over 5 years |
| Fixtures and fittings | - Straight line over 10 years |
| Furniture | - Straight line over 5 years |
| Computer equipment | - Straight line over 5 years |

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

| | 2024 | 2023 |
|---|----------------------|----------------------|
| | £ | £ |
| Fundraising events | 709 | 4,914 |
| Fees from parents | 25,722 | 11,540 |
| ERYC funding | 43,916 | 49,585 |
| Other income | 291 | - |
| Exceptional item - part return of funds stolen by former bookkeeper | <u>-</u> | <u>7,115</u> |
| | <u>70,638</u> | <u>73,154</u> |

Leven Pre-School

Notes to the Financial Statements - continued
for the year ended 6 August 2024

3. INVESTMENT INCOME

| | 2024 | 2023 |
|--------------------------|-------------------|-----------|
| | £ | £ |
| Deposit account interest | <u>119</u> | <u>28</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 6 August 2024 nor for the year ended 6 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 6 August 2024 nor for the year ended 6 August 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2024 | 2023 |
|------------------|-------------|----------|
| | 5 | 5 |
| Pre-school wages | <u>5</u> | <u>5</u> |

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 4,573 |
| Other trading activities | 73,154 |
| Investment income | <u>28</u> |
| Total | <u>77,755</u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Pre-school | <u>68,380</u> |
| NET INCOME | 9,375 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | (8,720) |
| TOTAL FUNDS CARRIED FORWARD | <u>655</u> |

Leven Pre-School

**Notes to the Financial Statements - continued
for the year ended 6 August 2024**

7. TANGIBLE FIXED ASSETS

| | Equipment £ | Fixtures and fittings £ | Furniture £ | Computer equipment £ | Totals £ |
|---------------------------------------|----------------|----------------------------------|----------------|----------------------------|---------------|
| COST | | | | | |
| At 7 August 2023 and 6 August 2024 | <u>7,864</u> | <u>13,404</u> | <u>3,141</u> | <u>1,076</u> | <u>25,485</u> |
| DEPRECIATION | | | | | |
| At 7 August 2023 | <u>6,794</u> | <u>11,942</u> | <u>1,441</u> | <u>1,076</u> | <u>21,253</u> |
| Charge for year | <u>350</u> | <u>1,008</u> | <u>425</u> | <u>-</u> | <u>1,783</u> |
| At 6 August 2024 | <u>7,144</u> | <u>12,950</u> | <u>1,866</u> | <u>1,076</u> | <u>23,036</u> |
| NET BOOK VALUE | | | | | |
| At 6 August 2024 | <u>720</u> | <u>454</u> | <u>1,275</u> | <u>-</u> | <u>2,449</u> |
| At 6 August 2023 | <u>1,070</u> | <u>1,462</u> | <u>1,700</u> | <u>-</u> | <u>4,232</u> |

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 £ | 2023 £ |
|---------------|------------|------------|
| Other debtors | - | 175 |
| Prepayments | <u>547</u> | <u>522</u> |
| | <u>547</u> | <u>697</u> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 £ | 2023 £ |
|------------------------------|---------------|---------------|
| Trade creditors | 720 | 746 |
| Taxation and social security | 18,656 | 20,246 |
| Other creditors | <u>821</u> | <u>1,028</u> |
| | <u>20,197</u> | <u>22,020</u> |

10. MOVEMENT IN FUNDS

| | At 7.8.23 £ | Net movement in funds £ | At 6.8.24 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | <u>655</u> | <u>423</u> | <u>1,078</u> |
| TOTAL FUNDS | <u>655</u> | <u>423</u> | <u>1,078</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | <u>70,857</u> | <u>(70,434)</u> | <u>423</u> |
| TOTAL FUNDS | <u>70,857</u> | <u>(70,434)</u> | <u>423</u> |

Leven Pre-School

Notes to the Financial Statements - continued
for the year ended 6 August 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 7.8.22 £ | Net movement in funds £ | At 6.8.23 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | (8,720) | 9,375 | 655 |
| | — | — | — |
| TOTAL FUNDS | <u>(8,720)</u> | <u>9,375</u> | <u>655</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 77,755 | (68,380) | 9,375 |
| | — | — | — |
| TOTAL FUNDS | <u>77,755</u> | <u>(68,380)</u> | <u>9,375</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 7.8.22 £ | Net movement in funds £ | At 6.8.24 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | (8,720) | 9,798 | 1,078 |
| | — | — | — |
| TOTAL FUNDS | <u>(8,720)</u> | <u>9,798</u> | <u>1,078</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 148,612 | (138,814) | 9,798 |
| | — | — | — |
| TOTAL FUNDS | <u>148,612</u> | <u>(138,814)</u> | <u>9,798</u> |

Leven Pre-School

Notes to the Financial Statements - continued
for the year ended 6 August 2024

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 6 August 2024.

Leven Pre-School

Detailed Statement of Financial Activities
for the year ended 6 August 2024

| | 2024 £ | 2023 £ |
|---|-------------------|---------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Grants | - | 2,125 |
| Donations | <u>100</u> | <u>2,448</u> |
| | 100 | 4,573 |
| Other trading activities | | |
| Fundraising events | 709 | 4,914 |
| Fees from parents | 25,722 | 11,540 |
| ERYC funding | 43,916 | 49,585 |
| Other income | 291 | - |
| Exceptional item - part return of funds stolen by former bookkeeper | <u>-</u> | <u>7,115</u> |
| | 70,638 | 73,154 |
| Investment income | | |
| Deposit account interest | <u>119</u> | <u>28</u> |
| Total incoming resources | 70,857 | 77,755 |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 57,771 | 56,422 |
| Pensions | 803 | 782 |
| Rent | 3,107 | 3,062 |
| Insurance | 796 | 768 |
| Subscriptions | 660 | 641 |
| Telephone | 863 | 689 |
| Administration | 490 | 719 |
| Advertising | - | 90 |
| Food purchases | 867 | 244 |
| Consumables | 640 | 462 |
| Training | 303 | 549 |
| Sundries | 123 | 80 |
| Cleaning | 219 | 174 |
| Activities | 201 | 250 |
| Repairs and renewals | 329 | 289 |
| Depreciation of tangible fixed assets | <u>1,783</u> | <u>1,783</u> |
| | 68,955 | 67,004 |
| Support costs | | |
| Finance | | |
| Bank charges | - | 14 |
| Governance costs | | |
| Accountancy | 756 | 720 |
| Payroll expenses | <u>723</u> | <u>642</u> |
| | 1,479 | <u>1,362</u> |
| Total resources expended | 70,434 | <u>68,380</u> |
| Net income | <u>423</u> | <u>9,375</u> |

LEVEN PRE-SCHOOL

England & Wales - Charity number 1025777

Accounts

**Report of the Trustees and
Financial Statements**

Year Ended 6 August 2023

Leven Pre-School

Southgates
Chartered Certified Accountants
9 Market Place
Hedon
East Yorkshire
HU12 8JA

Leven Pre-School

Contents of the Financial Statements
for the year ended 6 August 2023

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| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
| Notes to the Financial Statements | 6 to 10 |
| Detailed Statement of Financial Activities | 11 to 12 |

Leven Pre-School

Report of the Trustees for the year ended 6 August 2023

The trustees present their report with the financial statements of the charity for the year ended 6 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objective of the Pre-school is to enhance the development and education of children from the age of 2 years old until they start primary school. This is open to all children within the local community, regardless of race, culture, religion, means or ability. The strategy for doing this is to employ trained staff and provide suitable equipment which allows the Pre-school to work within the regulations and guidelines set by Ofsted.

ACHIEVEMENT AND PERFORMANCE

During the past year the Pre-school has had a large intake of children with a lot leaving this year to start their education at the local Primary schools. These children have left having already started to achieve many of the early learning goals. All children have been given the opportunity to learn through play, one to one learning and exploration in the enclosed nature park.

The committee continued to host a number of successful charity events, including a very successful Halloween party and retro night, a baby sensory Christmas session, children's Christmas party, Valentines party and Easter party. Alongside our annual Christmas treasure hunt and race night. Refreshments, raffles and tombola also hosted by committee at sports-day and graduation day events.

FINANCIAL REVIEW

The policy of the Trustees is to aim to keep between 3 and 6 months expenditure in reserve at all times. This will enable the Pre-school to keep running during the first term of the year when finances are always a struggle due to numbers of children falling.

The principle funding sources are fees received from parents, ERYC funding for 2, 3 and 4 years old up to five sessions per week, fundraising run by the committee and occasionally grants that are available.

In 2019 it became apparent a large financial loss had been made due to fraudulent activity over several years by the previous treasurer. The total potential loss because of this fraud was £49,875. This treasurer was removed at the start of 2019 and extra financial policies have been implemented to ensure this does not happen again.

The previous treasurer pleaded guilty and was sentenced to time in prison in January 2022. A payment of £7,114.79 was received on 2nd March 2023. There has been no further payments made to the Pre-School since that date. Any amounts received will enable the Pre-School to bring the reserves position back into a positive position.

FUTURE PLANS

The Trustees plan to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements and continued demand by the local community.

The pre-school will continue to work within Ofsted Regulations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The constitution, which is the governing document, specifies the aims and powers of the pre-school and states the requirements for the election and running of a committee, when the AGM should be held and ensures that proper accounting records are kept, which comply with current legislation.

The Trustees are appointed at the AGM and can be parents/relatives of children who attend the pre-school, or anybody within the local community, who is not in paid employment by the pre-school. No other person can appoint a trustee.

The pre-school employ a manager who is not a trustee or member of the committee and therefore cannot vote on any decisions made.

Leven Pre-School

Report of the Trustees
for the year ended 6 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1025777

Principal address

Leven Sports Hall
North Street
Leven
East Yorkshire
HU17 5NF

Trustees

Mrs J Dee (resigned 31/8/2022)
Mrs R Cook
Mrs E Forbes
Mrs C Houghton (appointed 6/9/2022)
Mrs J H Richardson
Mrs M Brannan

Independent Examiner

Southgates
Chartered Certified Accountants
9 Market Place
Hedon
East Yorkshire
HU12 8JA

FUNDS HELD AS CUSTODIAN FOR OTHERS

There are no funds held as custodian trustees on behalf of others.

Approved by order of the board of trustees on 9 September 2024 and signed on its behalf by:

Mrs R Cook - Trustee

**Independent Examiner's Report to the Trustees of
Leven Pre-School**

Independent examiner's report to the trustees of Leven Pre-School

I report to the charity trustees on my examination of the accounts of Leven Pre-School (the Trust) for the year ended 6 August 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Antony Rookes

Southgates
Chartered Certified Accountants
Hedon

9 September 2024

Leven Pre-School

Statement of Financial Activities
for the year ended 6 August 2023

| | | 2023 | 2022 |
|------------------------------------|-------|-----------------------|-----------------------|
| | | Unrestricted | Total |
| | | fund | funds |
| | | £ | £ |
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | | 4,573 | 749 |
| Other trading activities | 2 | 73,154 | 65,077 |
| Investment income | 3 | 28 | - |
| Total | | <u>77,755</u> | <u>65,826</u> |
| | | | |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Pre-school | | <u>68,380</u> | <u>67,803</u> |
| | | | |
| NET INCOME/(EXPENDITURE) | | 9,375 | (1,977) |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>(8,720)</u> | <u>(6,743)</u> |
| | | | |
| TOTAL FUNDS CARRIED FORWARD | | <u>655</u> | <u>(8,720)</u> |

The notes form part of these financial statements

Leven Pre-School

Balance Sheet
6 August 2023

| | Notes | 2023 Unrestricted fund £ | 2022 Total funds £ |
|--|-------|---|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 7 | 4,232 | 3,584 |
| CURRENT ASSETS | | | |
| Stocks | 8 | - | 80 |
| Debtors | 9 | 697 | 507 |
| Cash at bank | | <u>17,746</u> | <u>8,329</u> |
| | | 18,443 | 8,916 |
| CREDITORS | | | |
| Amounts falling due within one year | 10 | (22,020) | (21,220) |
| | | <hr/> | <hr/> |
| NET CURRENT ASSETS/(LIABILITIES) | | <u>(3,577)</u> | <u>(12,304)</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 655 | (8,720) |
| | | <hr/> | <hr/> |
| NET ASSETS/(LIABILITIES) | | <u>655</u> | <u>(8,720)</u> |
| FUNDS | 11 | | |
| Unrestricted funds | | <u>655</u> | <u>(8,720)</u> |
| TOTAL FUNDS | | <u>655</u> | <u>(8,720)</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 9 September 2024 and were signed on its behalf by:

R Cook - Trustee

Leven Pre-School

Notes to the Financial Statements for the year ended 6 August 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | | |
|-----------------------|---|-----------------------------|
| Equipment | - | Straight line over 5 years |
| Fixtures and fittings | - | Straight line over 10 years |
| Furniture | - | Straight line over 5 years |
| Computer equipment | - | Straight line over 5 years |

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leven Pre-School

Notes to the Financial Statements - continued
for the year ended 6 August 2023

2. OTHER TRADING ACTIVITIES

| | 2023 | 2022 |
|---|-----------------------------|----------------------|
| | £ | £ |
| Fundraising events | 4,914 | 1,038 |
| Fees from parents | 11,540 | 17,177 |
| ERYC funding | 49,585 | 46,716 |
| Uniform sales | - | 146 |
| Exceptional item - part return of funds stolen by former bookkeeper | <u>7,115</u> | <u>-</u> |
| | <u><u>73,154</u></u> | <u><u>65,077</u></u> |

3. INVESTMENT INCOME

| | 2023 | 2022 |
|--------------------------|------------------|----------|
| | £ | £ |
| Deposit account interest | <u>28</u> | <u>-</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 6 August 2023 nor for the year ended 6 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 6 August 2023 nor for the year ended 6 August 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2023 | 2022 |
|------------------|-----------------|-----------|
| Pre-school wages | <u>5</u> | <u>10</u> |

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|-----------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 749 |
| Other trading activities | <u>65,077</u> |
| Total | <u><u>65,826</u></u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Pre-school | <u>67,803</u> |
| NET INCOME/(EXPENDITURE) | (1,977) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | (6,743) |

Leven Pre-School

**Notes to the Financial Statements - continued
for the year ended 6 August 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

(8,720)

7. TANGIBLE FIXED ASSETS

| | Equipment £ | Fixtures and fittings £ | Furniture £ | Computer equipment £ | Totals £ |
|-----------------------|----------------|----------------------------------|----------------|----------------------------|---------------|
| COST | | | | | |
| At 7 August 2022 | 7,559 | 13,404 | 1,016 | 1,076 | 23,055 |
| Additions | <u>305</u> | <u>-</u> | <u>2,125</u> | <u>-</u> | <u>2,430</u> |
| At 6 August 2023 | <u>7,864</u> | <u>13,404</u> | <u>3,141</u> | <u>1,076</u> | <u>25,485</u> |
| DEPRECIATION | | | | | |
| At 7 August 2022 | 6,445 | 10,934 | 1,016 | 1,076 | 19,471 |
| Charge for year | <u>349</u> | <u>1,008</u> | <u>425</u> | <u>-</u> | <u>1,782</u> |
| At 6 August 2023 | <u>6,794</u> | <u>11,942</u> | <u>1,441</u> | <u>1,076</u> | <u>21,253</u> |
| NET BOOK VALUE | | | | | |
| At 6 August 2023 | <u>1,070</u> | <u>1,462</u> | <u>1,700</u> | <u>-</u> | <u>4,232</u> |
| At 6 August 2022 | <u>1,114</u> | <u>2,470</u> | <u>-</u> | <u>-</u> | <u>3,584</u> |

8. STOCKS

| | 2023 £ | 2022 £ |
|--------|-----------|-----------|
| Stocks | <u>-</u> | <u>80</u> |

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|---------------|------------|------------|
| Other debtors | 175 | - |
| Prepayments | <u>522</u> | <u>507</u> |
| | <u>697</u> | <u>507</u> |

Leven Pre-School

Notes to the Financial Statements - continued
for the year ended 6 August 2023

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|------------------------------|----------------------|----------------------|
| | £ | £ |
| Trade creditors | 746 | 557 |
| Taxation and social security | 20,246 | 19,950 |
| Other creditors | 1,028 | 713 |
| | <u>22,020</u> | <u>21,220</u> |

11. MOVEMENT IN FUNDS

| | At 7.8.22 £ | Net movement in funds £ | At 6.8.23 £ |
|---------------------------|-----------------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | (8,720) | 9,375 | 655 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>(8,720)</u> | <u>9,375</u> | <u>655</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 77,755 | (68,380) | 9,375 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>77,755</u> | <u>(68,380)</u> | <u>9,375</u> |

Comparatives for movement in funds

| | At 7.8.21 £ | Net movement in funds £ | At 6.8.22 £ |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | (6,743) | (1,977) | (8,720) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>(6,743)</u> | <u>(1,977)</u> | <u>(8,720)</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 65,826 | (67,803) | (1,977) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>65,826</u> | <u>(67,803)</u> | <u>(1,977)</u> |

Leven Pre-School

Notes to the Financial Statements - continued
for the year ended 6 August 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 7.8.21 £ | Net movement in funds £ | At 6.8.23 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | (6,743) | 7,398 | 655 |
| | ————— | ————— | ————— |
| TOTAL FUNDS | <u>(6,743)</u> | <u>7,398</u> | <u>655</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 143,581 | (136,183) | 7,398 |
| | ————— | ————— | ————— |
| TOTAL FUNDS | <u>143,581</u> | <u>(136,183)</u> | <u>7,398</u> |

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 6 August 2023.

Leven Pre-School

Detailed Statement of Financial Activities
for the year ended 6 August 2023

| | 2023 £ | 2022 £ |
|---|---------------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Grants | 2,125 | - |
| Donations | <u>2,448</u> | <u>749</u> |
| | 4,573 | 749 |
| Other trading activities | | |
| Fundraising events | 4,914 | 1,038 |
| Fees from parents | 11,540 | 17,177 |
| ERYC funding | 49,585 | 46,716 |
| Uniform sales | - | 146 |
| Exceptional item - part return of funds stolen by former bookkeeper | <u>7,115</u> | <u>-</u> |
| | 73,154 | 65,077 |
| Investment income | | |
| Deposit account interest | <u>28</u> | <u>-</u> |
| Total incoming resources | 77,755 | 65,826 |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 56,422 | 59,857 |
| Pensions | 782 | 829 |
| Rent | 3,062 | 3,000 |
| Insurance | 768 | 754 |
| Subscriptions | 641 | 542 |
| Telephone | 689 | 649 |
| Administration | 719 | 467 |
| Advertising | 90 | 157 |
| Food purchases | 244 | - |
| Consumables | 462 | 400 |
| Equipment | - | 165 |
| Uniforms | 80 | 369 |
| Training | 549 | - |
| Cleaning | 174 | 176 |
| Activities | 250 | 306 |
| Repairs and renewals | 289 | 100 |
| Depreciation of tangible fixed assets | <u>1,783</u> | <u>(1,274)</u> |
| | 67,004 | 66,497 |
| Support costs | | |
| Finance | | |
| Bank charges | 14 | - |

This page does not form part of the statutory financial statements

Leven Pre-School

Detailed Statement of Financial Activities
for the year ended 6 August 2023

| | 2023 £ | 2022 £ |
|---------------------------------|----------------------|----------------|
| Finance | | |
| Governance costs | | |
| Accountancy | 720 | 660 |
| Payroll expenses | <u>642</u> | <u>646</u> |
| | <u>1,362</u> | <u>1,306</u> |
| Total resources expended | <u>68,380</u> | <u>67,803</u> |
| Net income/(expenditure) | <u>9,375</u> | <u>(1,977)</u> |

LEVEN PRE-SCHOOL

England & Wales - Charity number 1025777

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS**

YEAR ENDED 6 AUGUST 2022

Leven Pre-School

Southgates
Chartered Certified Accountants
9 Market Place
Hedon
East Yorkshire
HU12 8JA

Leven Pre-School

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Year Ended 6 August 2022

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Leven Pre-School

REPORT OF THE TRUSTEES **Year Ended 6 August 2022**

The trustees present their report with the financial statements of the charity for the year ended 6 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objective of the Pre-school is to enhance the development and education of children from the age of 2 years old until they start primary school. This is open to all children within the local community, regardless of race, culture, religion, means or ability. The strategy for doing this is to employ trained staff and provide suitable equipment which allows the Pre-school to work within the regulations and guidelines set by Ofsted.

ACHIEVEMENT AND PERFORMANCE

During the past year the Pre-school has had a large intake of children with some leaving this year to start their education at the local Primary schools. These children have left having already started to achieve many of the early learning goals. All children have been given the opportunity to learn through play, one to one learning and exploration in the enclosed nature park.

The committee were able to resume normal fundraising events due to Covid-19 restrictions being lifted. Although numbers at events were lower than usual due to people being cautious again this year. We held our annual Christmas treasure hunt and raffle, race night, mad hatters' tea-party, along with refreshments, and raffles and tombola at sports-day and graduation day events.

FINANCIAL REVIEW

The policy of the Trustees is to aim to keep between 3 and 6 months expenditure in reserve at all times. This will enable the Pre-school to keep running during the first term of the year when finances are always a struggle due to numbers of children falling.

The principle funding sources are fees received from parents, ERYC funding for 2, 3 and 4 years old up to five sessions per week, fundraising run by the committee and occasionally grants that are available.

In 2019 it became apparent a large financial loss had been made due to fraudulent activity over several years by the previous treasurer. The total potential loss because of this fraud was £49,875. This treasurer was removed at the start of 2019 and extra financial policies have been implemented to ensure this does not happen again.

The previous treasurer pleaded guilty and was sentenced to time in prison in January 2022. A payment of £7,114.79 was received on 2nd March 2023. There has been no further payments made to the Pre-School since that date. Any amounts received will enable the Pre-School to bring the reserves position back into a positive position.

FUTURE PLANS

The Trustees plan to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements and continued demand by the local community.

The pre-school will continue to work within Ofsted Regulations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The constitution, which is the governing document, specifies the aims and powers of the pre-school and states the requirements for the election and running of a committee, when the AGM should be held and ensures that proper accounting records are kept, which comply with current legislation.

The Trustees are appointed at the AGM and can be parents/relatives of children who attend the pre-school, or anybody within the local community, who is not in paid employment by the pre-school. No other person can appoint a trustee.

The pre-school employ a manager who is not a trustee or member of the committee and therefore cannot vote on any decisions made.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1025777

Leven Pre-School

REPORT OF THE TRUSTEES
Year Ended 6 August 2022

Principal address

Leven Sports Hall
North Street
Leven
East Yorkshire
HU17 5NF

Trustees

Mrs G Barugh (resigned 3/2/2022)
Mrs E Hutchinson (resigned 27/9/2021)
Mrs H Train (resigned 27/9/2021)
Mrs J Dee (resigned 31/8/2022)
Mrs R Cook
Mrs E Forbes (appointed 27/9/2021)
Mrs C Houghton (appointed 6/9/2022)
Mrs J H Richardson (appointed 30/3/2022)
Mrs M Brannan (appointed 27/9/2021)

Independent Examiner

Southgates
Chartered Certified Accountants
9 Market Place
Hedon
East Yorkshire
HU12 8JA

FUNDS HELD AS CUSTODIAN FOR OTHERS

There are no funds held as custodian trustees on behalf of others.

Approved by order of the board of trustees on 4 July 2023 and signed on its behalf by:

Mrs R Cook - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LEVEN PRE-SCHOOL**

Independent examiner's report to the trustees of Leven Pre-School

I report to the charity trustees on my examination of the accounts of Leven Pre-School (the Trust) for the year ended 6 August 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Antony Rookes

Southgates
Chartered Certified Accountants
Hedon

4 July 2023

Leven Pre-School

STATEMENT OF FINANCIAL ACTIVITIES
Year Ended 6 August 2022

| | Notes | 2022 Unrestricted fund £ | 2021 Total funds £ |
|---|-------|---|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 749 | - |
| Other trading activities | 2 | <u>65,077</u> | <u>69,902</u> |
| Total | | <u>65,826</u> | <u>69,902</u> |
| | | | |
| EXPENDITURE ON Charitable activities | | | |
| Pre-school | | <u>67,803</u> | <u>70,569</u> |
| | | | |
| NET INCOME/(EXPENDITURE) | | (1,977) | (667) |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>(6,743)</u> | <u>(6,076)</u> |
| | | | |
| TOTAL FUNDS CARRIED FORWARD | | <u>(8,720)</u> | <u>(6,743)</u> |

The notes form part of these financial statements

Leven Pre-School

BALANCE SHEET
6 August 2022

| | Notes | 2022 Unrestricted fund £ | 2021 Total funds £ |
|---|-------|---|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 6 | 3,584 | 967 |
| CURRENT ASSETS | | | |
| Stocks | 7 | 80 | 107 |
| Debtors | 8 | 507 | 500 |
| Cash at bank and in hand | | <u>8,329</u> | <u>10,971</u> |
| | | 8,916 | 11,578 |
| CREDITORS | | | |
| Amounts falling due within one year | 9 | (21,220) | (19,288) |
| | | <u>(12,304)</u> | <u>(7,710)</u> |
| NET CURRENT ASSETS/(LIABILITIES) | | | |
| | | (8,720) | (6,743) |
| NET ASSETS/(LIABILITIES) | | <u>(8,720)</u> | <u>(6,743)</u> |
| FUNDS | 10 | | |
| Unrestricted funds | | <u>(8,720)</u> | <u>(6,743)</u> |
| TOTAL FUNDS | | <u>(8,720)</u> | <u>(6,743)</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 4 July 2023 and were signed on its behalf by:

R Cook - Trustee

Leven Pre-School

NOTES TO THE FINANCIAL STATEMENTS Year Ended 6 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|-------------------------------|
| Equipment | - Straight line over 5 years |
| Fixtures and fittings | - Straight line over 10 years |
| Furniture | - Straight line over 5 years |
| Computer equipment | - Straight line over 5 years |

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leven Pre-School

NOTES TO THE FINANCIAL STATEMENTS - continued
Year Ended 6 August 2022

2. OTHER TRADING ACTIVITIES

| | 2022 | 2021 |
|--------------------|----------------------|---------------|
| | £ | £ |
| Fundraising events | 1,038 | 1,259 |
| Fees from parents | 17,177 | 9,556 |
| ERYC funding | 46,716 | 58,768 |
| Uniform sales | 146 | 319 |
| | <u>65,077</u> | <u>69,902</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 6 August 2022 nor for the year ended 6 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 6 August 2022 nor for the year ended 6 August 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2022 | 2021 |
|------------------|------------------|----------|
| Pre-school wages | <u>10</u> | <u>7</u> |

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Other trading activities | <u>69,902</u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Pre-school | <u>70,569</u> |
| NET INCOME/(EXPENDITURE) | (667) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | (6,076) |
| TOTAL FUNDS CARRIED FORWARD | <u>(6,743)</u> |

Leven Pre-School

NOTES TO THE FINANCIAL STATEMENTS - continued
Year Ended 6 August 2022

6. TANGIBLE FIXED ASSETS

| | Equipment £ | Fixtures and fittings £ | Furniture £ | Computer equipment £ | Totals £ |
|-----------------------|---------------------|----------------------------------|---------------------|----------------------------|----------------------|
| COST | | | | | |
| At 7 August 2021 | 6,216 | 13,404 | 1,016 | 1,076 | 21,712 |
| Additions | <u>1,343</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,343</u> |
| At 6 August 2022 | <u>7,559</u> | <u>13,404</u> | <u>1,016</u> | <u>1,076</u> | <u>23,055</u> |
| DEPRECIATION | | | | | |
| At 7 August 2021 | 6,156 | 12,497 | 1,016 | 1,076 | 20,745 |
| Charge for year | <u>289</u> | <u>(1,563)</u> | <u>-</u> | <u>-</u> | <u>(1,274)</u> |
| At 6 August 2022 | <u>6,445</u> | <u>10,934</u> | <u>1,016</u> | <u>1,076</u> | <u>19,471</u> |
| NET BOOK VALUE | | | | | |
| At 6 August 2022 | <u>1,114</u> | <u>2,470</u> | <u>-</u> | <u>-</u> | <u>3,584</u> |
| At 6 August 2021 | <u>60</u> | <u>907</u> | <u>-</u> | <u>-</u> | <u>967</u> |

7. STOCKS

| | 2022 £ | 2021 £ |
|--------|------------------|------------|
| Stocks | <u>80</u> | <u>107</u> |

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|-------------|-------------------|------------|
| Prepayments | <u>507</u> | <u>500</u> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|------------------------------|----------------------|---------------|
| Trade creditors | 557 | 800 |
| Taxation and social security | 19,950 | 17,833 |
| Other creditors | <u>713</u> | <u>655</u> |
| | <u>21,220</u> | <u>19,288</u> |

10. MOVEMENT IN FUNDS

| | At 7.8.21 £ | Net movement in funds £ | At 6.8.22 £ |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | <u>(6,743)</u> | <u>(1,977)</u> | <u>(8,720)</u> |
| TOTAL FUNDS | <u>(6,743)</u> | <u>(1,977)</u> | <u>(8,720)</u> |

Leven Pre-School

NOTES TO THE FINANCIAL STATEMENTS - continued
Year Ended 6 August 2022

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 65,826 | (67,803) | (1,977) |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>65,826</u> | <u>(67,803)</u> | <u>(1,977)</u> |

Comparatives for movement in funds

| | At 7.8.20 £ | Net movement in funds £ | At 6.8.21 £ |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | (6,076) | (667) | (6,743) |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>(6,076)</u> | <u>(667)</u> | <u>(6,743)</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 69,902 | (70,569) | (667) |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>69,902</u> | <u>(70,569)</u> | <u>(667)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 7.8.20 £ | Net movement in funds £ | At 6.8.22 £ |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | (6,076) | (2,644) | (8,720) |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>(6,076)</u> | <u>(2,644)</u> | <u>(8,720)</u> |

Leven Pre-School

NOTES TO THE FINANCIAL STATEMENTS - continued
Year Ended 6 August 2022

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 135,728 | (138,372) | (2,644) |
| | ————— | ————— | ————— |
| TOTAL FUNDS | <u>135,728</u> | <u>(138,372)</u> | <u>(2,644)</u> |

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 6 August 2022.

12. GOING CONCERN

The going concern of the charity is dependent on upon the continued financial support of it's creditors. There is no indication this will not continue in the future.

Leven Pre-School

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
Year Ended 6 August 2022

| | 2022 £ | 2021 £ |
|---------------------------------------|-----------------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 749 | - |
| Other trading activities | | |
| Fundraising events | 1,038 | 1,259 |
| Fees from parents | 17,177 | 9,556 |
| ERYC funding | 46,716 | 58,768 |
| Uniform sales | 146 | 319 |
| | <u>65,077</u> | <u>69,902</u> |
| Total incoming resources | 65,826 | 69,902 |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 59,857 | 59,538 |
| Pensions | 829 | 657 |
| Rent | 3,000 | 3,000 |
| Insurance | 754 | 754 |
| Subscriptions | 542 | 520 |
| Telephone | 649 | 704 |
| Administration | 467 | 320 |
| Advertising | 157 | 169 |
| Consumables | 400 | 579 |
| Equipment | 165 | 710 |
| Uniforms | 369 | 391 |
| Training | - | 470 |
| Cleaning | 176 | 204 |
| Activities | 306 | 186 |
| Repairs and renewals | 100 | 60 |
| Travel expenses | - | 18 |
| Depreciation of tangible fixed assets | <u>(1,274)</u> | <u>1,103</u> |
| | 66,497 | 69,383 |
| Support costs | | |
| Governance costs | | |
| Accountancy | 660 | 600 |
| Payroll expenses | 646 | 586 |
| | <u>1,306</u> | <u>1,186</u> |
| Total resources expended | <u>67,803</u> | <u>70,569</u> |
| Net expenditure | <u>(1,977)</u> | <u>(667)</u> |

LEVEN PRE-SCHOOL

England & Wales - Charity number 1025777

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS**

YEAR ENDED 6 AUGUST 2021

Leven Pre-School

Southgates
Chartered Certified Accountants
Owthorne Manor
2 Hubert Street
Withernsea
East Yorkshire
HU19 2AT

Leven Pre-School

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for the year ended 6 August 2021

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Leven Pre-School

REPORT OF THE TRUSTEES for the year ended 6 August 2021

The trustees present their report with the financial statements of the charity for the year ended 6 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objective of the Pre-school is to enhance the development and education of children from the age of 2 years old until they start primary school. This is open to all children within the local community, regardless of race, culture, religion, means or ability. The strategy for doing this is to employ trained staff and provide suitable equipment which allows the Pre-school to work within the regulations and guidelines set by Ofsted.

ACHIEVEMENT AND PERFORMANCE

During the past year the Pre-school has had a large intake of children with some leaving this year to start their education at the local Primary schools. These children have left having already started to achieve many of the early learning goals. All children have been given the opportunity to learn through play, one to one learning and exploration in the enclosed nature park.

The committee were unable to do many fundraising events again this year. The coronavirus which began at the start of 2020, continued into 2021. This stopped the preschool being able to conduct the usual fundraising activities. We still held our annual Christmas treasure hunt and raffle. The preschool managed to keep afloat whilst closing for a time and eventually reopened in bubbles towards the end of the year. This allowed us to hold a socially distanced sport day raising much needed funds.

FINANCIAL REVIEW

The policy of the Trustees is to aim to keep between 3 and 6 months expenditure in reserve at all times. This will enable the Pre-school to keep running during the first term of the year when finances are always a struggle due to numbers of children falling.

The principle funding sources are fees received from parents, ERYC funding for 2, 3 and 4 years old up to 5 sessions per week, fundraising run by the committee and occasionally grants that are available.

In 2019 it became apparent a large financial loss had been made due to fraudulent activity over several years by the previous treasurer. The total potential loss because of this fraud was £49,875. This treasurer was removed at the start of 2019 and extra financial policies have been implemented to ensure this does not happen again.

The previous treasurer pleaded guilty and is currently awaiting sentence. Once the outstanding debt is repaid the charity will replenish the reserves.

FUTURE PLANS

The Trustees plan to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements and continued demand by the local community.

The pre-school will continue to work within Ofsted Regulations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Leven Pre-School

REPORT OF THE TRUSTEES for the year ended 6 August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The constitution, which is the governing document, specifies the aims and powers of the pre-school and states the requirements for the election and running of a committee, when the AGM should be held and ensures that proper accounting records are kept, which comply with current legislation.

The Trustees are appointed at the AGM and can be parents/relatives of children who attend the pre-school, or anybody within the local community, who is not in paid employment by the pre-school. No other person can appoint a trustee.

The pre-school employ a manager who is not a trustee or member of the committee and therefore cannot vote on any decisions made.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1025777

Principal address

Leven Sports Hall
North Street
Leven
East Yorkshire
HU17 5NF

Trustees

Mrs G Barugh
Mrs F Nicholson (resigned 31/8/2020)
Mrs E Hutchinson (resigned 27/9/2021)
B Bates (resigned 7/9/2020)
Mrs H Wilkinson (resigned 16/9/2020)
Mrs H Train (appointed 11/11/2020) (resigned 27/9/2021)
Mrs J Dee (appointed 11/11/2020)
Mrs R Cook (appointed 11/11/2020)
Mrs E Forbes (appointed 27/9/2021)

Independent Examiner

Southgates
Chartered Certified Accountants
Owthorne Manor
2 Hubert Street
Withernsea
East Yorkshire
HU19 2AT

FUNDS HELD AS CUSTODIAN FOR OTHERS

There are no funds held as custodian trustees on behalf of others.

Approved by order of the board of trustees on 30 December 2021 and signed on its behalf by:

Mrs G Barugh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LEVEN PRE-SCHOOL**

Independent examiner's report to the trustees of Leven Pre-School

I report to the charity trustees on my examination of the accounts of Leven Pre-School (the Trust) for the year ended 6 August 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Antony Rookes FCCA
Southgates
Chartered Certified Accountants
Withernsea

30 December 2021

Leven Pre-School

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 6 August 2021

| | | 2021 | 2020 |
|------------------------------------|-------|-----------------------|-----------------------|
| | | Unrestricted | Total |
| | | fund | funds |
| | | £ | £ |
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Other trading activities | 2 | 69,902 | 71,579 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Pre-school | | 70,569 | 66,319 |
| | | _____ | _____ |
| NET INCOME/(EXPENDITURE) | | (667) | 5,260 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | (6,076) | (11,336) |
| | | _____ | _____ |
| TOTAL FUNDS CARRIED FORWARD | | <u>(6,743)</u> | <u>(6,076)</u> |

The notes form part of these financial statements

Leven Pre-School

BALANCE SHEET
6 August 2021

| | | 2021 | 2020 |
|---|-------|-----------------------|----------------|
| | | Unrestricted | Total |
| | | fund | funds |
| | | £ | £ |
| FIXED ASSETS | Notes | | |
| Tangible assets | 6 | 967 | 2,070 |
| CURRENT ASSETS | | | |
| Stocks | 7 | 107 | 141 |
| Debtors | 8 | 500 | 750 |
| Cash at bank and in hand | | <u>10,971</u> | <u>11,293</u> |
| | | 11,578 | 12,184 |
| CREDITORS | | | |
| Amounts falling due within one year | 9 | (19,288) | (20,330) |
| | | <u>(7,710)</u> | <u>(8,146)</u> |
| NET CURRENT ASSETS/(LIABILITIES) | | | |
| | | (6,743) | (6,076) |
| NET ASSETS/(LIABILITIES) | | <u>(6,743)</u> | <u>(6,076)</u> |
| FUNDS | 10 | | |
| Unrestricted funds | | <u>(6,743)</u> | <u>(6,076)</u> |
| TOTAL FUNDS | | <u>(6,743)</u> | <u>(6,076)</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 30 December 2021 and were signed on its behalf by:

G Barugh - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 6 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|-------------------------------|
| Equipment | - Straight line over 5 years |
| Fixtures and fittings | - Straight line over 10 years |
| Furniture | - Straight line over 5 years |
| Computer equipment | - Straight line over 5 years |

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leven Pre-School

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 6 August 2021

2. OTHER TRADING ACTIVITIES

| | 2021 | 2020 |
|-----------------------------------|----------------------|----------------------|
| | £ | £ |
| Fundraising events | 1,259 | 1,357 |
| Fees from parents | 9,556 | 9,422 |
| ERYC funding | 58,768 | 58,592 |
| Uniform sales | 319 | 277 |
| Job Retention Scheme grant income | - | <u>1,931</u> |
| | <u>69,902</u> | <u>71,579</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 6 August 2021 nor for the year ended 6 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 6 August 2021 nor for the year ended 6 August 2020.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2021 | 2020 |
|------------------|-----------------|----------|
| Pre-school wages | <u>7</u> | <u>6</u> |

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Other trading activities | 71,579 |
| EXPENDITURE ON | |
| Charitable activities | |
| Pre-school | 66,319 |
| | <u> </u> |
| NET INCOME | 5,260 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | (11,336) |
| | <u> </u> |
| TOTAL FUNDS CARRIED FORWARD | <u>(6,076)</u> |

Leven Pre-School

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 6 August 2021

6. TANGIBLE FIXED ASSETS

| | Equipment £ | Fixtures and fittings £ | Furniture £ | Computer equipment £ | Totals £ |
|---------------------------------------|----------------|----------------------------------|----------------|----------------------------|---------------|
| COST | | | | | |
| At 7 August 2020 and 6 August 2021 | <u>6,216</u> | <u>13,404</u> | <u>1,016</u> | <u>1,076</u> | <u>21,712</u> |
| DEPRECIATION | | | | | |
| At 7 August 2020 | 6,061 | 11,489 | 1,016 | 1,076 | 19,642 |
| Charge for year | <u>95</u> | <u>1,008</u> | <u>-</u> | <u>-</u> | <u>1,103</u> |
| At 6 August 2021 | <u>6,156</u> | <u>12,497</u> | <u>1,016</u> | <u>1,076</u> | <u>20,745</u> |
| NET BOOK VALUE | | | | | |
| At 6 August 2021 | <u>60</u> | <u>907</u> | <u>-</u> | <u>-</u> | <u>967</u> |
| At 6 August 2020 | <u>155</u> | <u>1,915</u> | <u>-</u> | <u>-</u> | <u>2,070</u> |

7. STOCKS

| | 2021 £ | 2020 £ |
|--------|------------|------------|
| Stocks | <u>107</u> | <u>141</u> |

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|---------------|------------|------------|
| Other debtors | - | 246 |
| Prepayments | <u>500</u> | <u>504</u> |
| | <u>500</u> | <u>750</u> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|------------------------------|---------------|---------------|
| Trade creditors | 800 | 1,800 |
| Taxation and social security | 17,833 | 17,744 |
| Other creditors | <u>655</u> | <u>786</u> |
| | <u>19,288</u> | <u>20,330</u> |

Leven Pre-School

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 6 August 2021

10. MOVEMENT IN FUNDS

| | At 7.8.20 £ | Net movement in funds £ | At 6.8.21 £ |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | (6,076) | (667) | (6,743) |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>(6,076)</u> | <u>(667)</u> | <u>(6,743)</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 69,902 | (70,569) | (667) |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>69,902</u> | <u>(70,569)</u> | <u>(667)</u> |

Comparatives for movement in funds

| | At 7.8.19 £ | Net movement in funds £ | At 6.8.20 £ |
|---------------------------|------------------------|----------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | (11,336) | 5,260 | (6,076) |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>(11,336)</u> | <u>5,260</u> | <u>(6,076)</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 71,579 | (66,319) | 5,260 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>71,579</u> | <u>(66,319)</u> | <u>5,260</u> |

Leven Pre-School

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 6 August 2021

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 7.8.19 £ | Net movement in funds £ | At 6.8.21 £ |
|---------------------------|-----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | (11,336) | 4,593 | (6,743) |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>(11,336)</u> | <u>4,593</u> | <u>(6,743)</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 141,481 | (136,888) | 4,593 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u>141,481</u> | <u>(136,888)</u> | <u>4,593</u> |

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 6 August 2021.

12. GOING CONCERN

The going concern of the charity is dependent on upon the continued financial support of it's creditors. There is no indication this will not continue in the future.

Leven Pre-School

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 6 August 2021

| | 2021 | 2020 |
|---------------------------------------|---------------------|---------------------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Other trading activities | | |
| Fundraising events | 1,259 | 1,357 |
| Fees from parents | 9,556 | 9,422 |
| ERYC funding | 58,768 | 58,592 |
| Uniform sales | 319 | 277 |
| Job Retention Scheme grant income | - | 1,931 |
| | <u>69,902</u> | <u>71,579</u> |
| Total incoming resources | 69,902 | 71,579 |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 59,538 | 56,192 |
| Pensions | 657 | 586 |
| Rent | 3,000 | 3,068 |
| Insurance | 754 | 732 |
| Subscriptions | 520 | 431 |
| Telephone | 704 | 641 |
| Administration | 320 | 244 |
| Advertising | 169 | 145 |
| Consumables | 579 | 560 |
| Equipment | 710 | 510 |
| Uniforms | 391 | 350 |
| Training | 470 | 100 |
| Cleaning | 204 | 139 |
| Activities | 186 | 275 |
| Repairs and renewals | 60 | 60 |
| Travel expenses | 18 | - |
| Depreciation of tangible fixed assets | 1,103 | 1,103 |
| | <u>69,383</u> | <u>65,136</u> |
| Support costs | | |
| Governance costs | | |
| Accountancy | 600 | 600 |
| Payroll expenses | 586 | 583 |
| | <u>1,186</u> | <u>1,183</u> |
| Total resources expended | <u>70,569</u> | <u>66,319</u> |
| Net (expenditure)/income | <u><u>(667)</u></u> | <u><u>5,260</u></u> |

This page does not form part of the statutory financial statements

LEVEN PRE-SCHOOL

England & Wales - Charity number 1025777

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS**

YEAR ENDED 6 AUGUST 2020

LEVEN PRE-SCHOOL

Southgates
Chartered Certified Accountants
Owthorne Manor
2 Hubert Street
Withernsea
East Yorkshire
HU19 2AT

LEVEN PRE-SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 6 August 2020

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| Balance Sheet | 5 |
| Notes to the Financial Statements | 6 to 9 |
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LEVEN PRE-SCHOOL

REPORT OF THE TRUSTEES **for the Year Ended 6 August 2020**

The trustees present their report with the financial statements of the charity for the year ended 6 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objective of the pre-school is to enhance the development and education of children from the age of 2 years old until they start primary school. This is open to all children within the local community, regardless of race, culture, religion, means or ability. The strategy for doing this is to employ trained staff and provide suitable equipment which allows the pre-school to work within the regulations and guidelines set by Ofsted.

ACHIEVEMENT AND PERFORMANCE

During the past year the pre-school has had a large intake of children with some leaving this year to start their education at the local primary schools. These children have left having already started to achieve many of the early learning goals. All children have been given the opportunity to learn through play, one to one learning and exploration in the enclosed nature park.

The coronavirus hit at the start of 2020, and this stopped the pre-school being able to carry out the usual fundraising activities as the pre-school closed and group gatherings were not possible. We were able to carry out some fundraising events prior to this such as the photography sessions and Christmas concert.

FINANCIAL REVIEW

The policy of the Trustees is to aim to keep between 3 and 6 months expenditure in reserve at all times. This will enable the pre-school to keep running during the first term of the year when finances are always a struggle due to numbers of children falling.

The principle funding sources are fees received from parents, ERYC early years funding for 2, 3 and 4 years old up to 5 sessions per week, fundraising by the committee and occasionally grants that are available.

In 2019 it became apparent a large financial loss had been made due to fraudulent activity over several years by the previous treasurer. This treasurer was removed at the start of 2019 and extra financial policies were put in place to ensure this does not happen again.

The current police investigation is still ongoing and once the outstanding debt is repaid the charity will replenish the reserves.

FUTURE PLANS

The Trustees plan to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements and continued demand by the local community.

The pre-school will continue to work within Ofsted Regulations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The constitution, which is the governing document, specifies the aims and powers of the pre-school and states the requirements for the election and running of a committee, when the AGM should be held and ensures that proper accounting records are kept, which comply with current legislation.

The Trustees are appointed at the AGM and can be parents/relatives of children who attend the pre-school, or anybody within the local community, who is not in paid employment by the pre-school. No other person can appoint a trustee.

The pre-school employs a manager who is not a trustee or member of the committee and therefore cannot vote on any decisions made.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1025777

Principal address

Leven Sports Hall
North Street
Leven
East Yorkshire
HU17 5NF

LEVEN PRE-SCHOOL

REPORT OF THE TRUSTEES
for the Year Ended 6 August 2020

Trustees

Mrs G Barugh
Mrs F Nicholson (resigned 31/8/2020)
Mrs E Hutchinson
B Bates (appointed 12/9/2019) (resigned 7/9/2020)
Mrs H Wilkinson (appointed 12/9/2019) (resigned 16/9/2020)

Independent Examiner

Southgates
Chartered Certified Accountants
Owthorne Manor
2 Hubert Street
Withernsea
East Yorkshire
HU19 2AT

FUNDS HELD AS CUSTODIAN FOR OTHERS

There are no funds held as custodian trustees on behalf of others.

Approved by order of the board of trustees on 21 June 2021 and signed on its behalf by:

Mrs G Barugh - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LEVEN PRE-SCHOOL**

Independent examiner's report to the trustees of Leven Pre-School

I report to the charity trustees on my examination of the accounts of Leven Pre-School (the Trust) for the year ended 6 August 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Antony Rookes FCCA
Southgates
Chartered Certified Accountants
Withemsea

21 June 2021

LEVEN PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 6 August 2020

| | Notes | 2020 Unrestricted fund £ | 2019 Total funds £ |
|---|-------|---|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Other trading activities | 2 | 71,579 | 56,207 |
| EXPENDITURE ON Charitable activities | | | |
| Pre-school | | 66,319 | 60,933 |
| | | <hr/> | <hr/> |
| NET INCOME/(EXPENDITURE) | | 5,260 | (4,726) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | (11,336) | (6,610) |
| | | <hr/> | <hr/> |
| TOTAL FUNDS CARRIED FORWARD | | <u>(6,076)</u> | <u>(11,336)</u> |

The notes form part of these financial statements

LEVEN PRE-SCHOOL

BALANCE SHEET
6 August 2020

| | | 2020 | 2019 |
|---|-------|-----------------------|-----------------|
| | | Unrestricted | Total |
| | | fund | funds |
| | | £ | £ |
| FIXED ASSETS | Notes | | |
| Tangible assets | 6 | 2,070 | 3,072 |
| CURRENT ASSETS | | | |
| Stocks | 7 | 141 | 60 |
| Debtors | 8 | 750 | 481 |
| Cash at bank and in hand | | <u>11,293</u> | <u>5,473</u> |
| | | 12,184 | 6,014 |
| CREDITORS | | | |
| Amounts falling due within one year | 9 | (20,330) | (20,422) |
| | | <u>(8,146)</u> | <u>(14,408)</u> |
| NET CURRENT ASSETS/(LIABILITIES) | | | |
| | | (6,076) | (11,336) |
| NET ASSETS/(LIABILITIES) | | <u>(6,076)</u> | <u>(11,336)</u> |
| FUNDS | 10 | | |
| Unrestricted funds | | <u>(6,076)</u> | <u>(11,336)</u> |
| TOTAL FUNDS | | <u>(6,076)</u> | <u>(11,336)</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 21 June 2021 and were signed on its behalf by:

G Barugh - Trustee

LEVEN PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 6 August 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | | |
|-----------------------|---|-----------------------------|
| Equipment | - | Straight line over 5 years |
| Fixtures and fittings | - | Straight line over 10 years |
| Furniture | - | Straight line over 5 years |
| Computer equipment | - | Straight line over 5 years |

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

| | 2020 | 2019 |
|-----------------------------------|----------------------|---------------|
| | £ | £ |
| Fundraising events | 1,357 | 1,029 |
| Fees from parents | 9,422 | 16,041 |
| ERYC funding | 58,592 | 39,041 |
| Uniform sales | 277 | 96 |
| Job Retention Scheme grant income | 1,931 | - |
| | <u>71,579</u> | <u>56,207</u> |

LEVEN PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 6 August 2020

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 6 August 2020 nor for the year ended 6 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 6 August 2020 nor for the year ended 6 August 2019.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | | |
|------------------|-----------------|-----------------|
| | 2020 | 2019 |
| Pre-school wages | <u><u>6</u></u> | <u><u>6</u></u> |

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | |
|---|------------------------------------|
| | Unrestricted fund £ |
| INCOME AND ENDOWMENTS FROM | |
| Other trading activities | 56,207 |
| EXPENDITURE ON Charitable activities | |
| Pre-school | <u>60,933</u> |
| NET INCOME/(EXPENDITURE) | (4,726) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | (6,610) |
| TOTAL FUNDS CARRIED FORWARD | <u>(11,336)</u> |

6. TANGIBLE FIXED ASSETS

| | Equipment £ | Fixtures and fittings £ | Furniture £ | Computer equipment £ | Totals £ |
|-----------------------|----------------|----------------------------------|----------------|----------------------------|---------------|
| COST | | | | | |
| At 7 August 2019 | 6,116 | 13,404 | 1,016 | 1,076 | 21,612 |
| Additions | <u>100</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>100</u> |
| At 6 August 2020 | <u>6,216</u> | <u>13,404</u> | <u>1,016</u> | <u>1,076</u> | <u>21,712</u> |
| DEPRECIATION | | | | | |
| At 7 August 2019 | 5,967 | 10,481 | 1,016 | 1,076 | 18,540 |
| Charge for year | <u>94</u> | <u>1,008</u> | <u>-</u> | <u>-</u> | <u>1,102</u> |
| At 6 August 2020 | <u>6,061</u> | <u>11,489</u> | <u>1,016</u> | <u>1,076</u> | <u>19,642</u> |
| NET BOOK VALUE | | | | | |
| At 6 August 2020 | <u>155</u> | <u>1,915</u> | <u>-</u> | <u>-</u> | <u>2,070</u> |
| At 6 August 2019 | <u>149</u> | <u>2,923</u> | <u>-</u> | <u>-</u> | <u>3,072</u> |

LEVEN PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 6 August 2020**

| | | | |
|------------|--|-----------------------------|------------------------|
| 7. | STOCKS | | |
| | | 2020 | 2019 |
| | | £ | £ |
| | Stocks | <u>141</u> | <u>60</u> |
| | | | |
| 8. | DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| | | 2020 | 2019 |
| | | £ | £ |
| | Other debtors | 246 | - |
| | Prepayments | <u>504</u> | <u>481</u> |
| | | <u>750</u> | <u>481</u> |
| | | | |
| 9. | CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| | | 2020 | 2019 |
| | | £ | £ |
| | Trade creditors | 1,800 | 1,560 |
| | Taxation and social security | 17,744 | 18,237 |
| | Other creditors | <u>786</u> | <u>625</u> |
| | | <u>20,330</u> | <u>20,422</u> |
| | | | |
| 10. | MOVEMENT IN FUNDS | | |
| | | Net movement in funds | At |
| | | £ | £ |
| | Unrestricted funds | At 7.8.19 | 6.8.20 |
| | General fund | (11,336) | (6,076) |
| | | <u> </u> | <u> </u> |
| | TOTAL FUNDS | <u>(11,336)</u> | <u>(6,076)</u> |
| | | | |
| | Net movement in funds, included in the above are as follows: | | |
| | | Incoming resources | Resources expended |
| | | £ | £ |
| | Unrestricted funds | | Movement in funds |
| | General fund | 71,579 | 5,260 |
| | | <u> </u> | <u> </u> |
| | TOTAL FUNDS | <u>71,579</u> | <u>5,260</u> |
| | | | |
| | Comparatives for movement in funds | | |
| | | Net movement in funds | At |
| | | £ | £ |
| | Unrestricted funds | At 7.8.18 | 6.8.19 |
| | General fund | (6,610) | (11,336) |
| | | <u> </u> | <u> </u> |
| | TOTAL FUNDS | <u>(6,610)</u> | <u>(11,336)</u> |

LEVEN PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 6 August 2020

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 56,207 | (60,933) | (4,726) |
| | <u>56,207</u> | <u>(60,933)</u> | <u>(4,726)</u> |
| TOTAL FUNDS | <u>56,207</u> | <u>(60,933)</u> | <u>(4,726)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 7.8.18 £ | Net movement in funds £ | At 6.8.20 £ |
|---------------------------|----------------|----------------------------------|-------------------|
| Unrestricted funds | | | |
| General fund | (6,610) | 534 | (6,076) |
| | <u>(6,610)</u> | <u>534</u> | <u>(6,076)</u> |
| TOTAL FUNDS | <u>(6,610)</u> | <u>534</u> | <u>(6,076)</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 127,786 | (127,252) | 534 |
| | <u>127,786</u> | <u>(127,252)</u> | <u>534</u> |
| TOTAL FUNDS | <u>127,786</u> | <u>(127,252)</u> | <u>534</u> |

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 6 August 2020.

12. GOING CONCERN

The going concern of the charity is dependent on upon the continued financial support of it's creditors. There is no indication this will not continue in the future.

LEVEN PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 6 August 2020

| | 2020 £ | 2019 £ |
|---------------------------------------|---------------------|-----------------------|
| INCOME AND ENDOWMENTS | | |
| Other trading activities | | |
| Fundraising events | 1,357 | 1,029 |
| Fees from parents | 9,422 | 16,041 |
| ERYC funding | 58,592 | 39,041 |
| Uniform sales | 277 | 96 |
| Job Retention Scheme grant income | 1,931 | - |
| | <u>71,579</u> | <u>56,207</u> |
| Total incoming resources | 71,579 | 56,207 |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 56,192 | 50,955 |
| Pensions | 586 | 109 |
| Rent | 3,068 | 3,250 |
| Insurance | 732 | 625 |
| Subscriptions | 431 | 433 |
| Telephone | 641 | 843 |
| Administration | 244 | 73 |
| Advertising | 145 | 135 |
| Fruit | - | 99 |
| Consumables | 560 | 324 |
| Equipment | 510 | 319 |
| Uniforms | 350 | 174 |
| Training | 100 | 112 |
| Cleaning | 139 | 177 |
| Activities | 275 | 638 |
| Repairs and renewals | 60 | - |
| Depreciation of tangible fixed assets | 1,103 | 1,083 |
| | <u>65,136</u> | <u>59,349</u> |
| Support costs | | |
| Governance costs | | |
| Accountancy | 600 | 1,224 |
| Professional fees | - | 360 |
| Payroll expenses | 583 | - |
| | <u>1,183</u> | <u>1,584</u> |
| Total resources expended | <u>66,319</u> | <u>60,933</u> |
| Net income/(expenditure) | <u>5,260</u> | <u>(4,726)</u> |