

# YOUTH CLUB PRE-SCHOOL

England & Wales · Charity number 1026827

## Details

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**Other names** NEWPORT PAGNELL YOUTH CLUB PLAYGROUP

**Status** Registered

**Legal form** Other

**Registered** 1993-10-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Youth Club Pre-School  
Wolverton Road  
Newport Pagnell  
Buckinghamshire  
MK16 8HX

**Phone** 07714041494

**Email** [info@youthclubpreschool.co.uk](mailto:info@youthclubpreschool.co.uk)

**Website** [www.youthclubpreschool.co.uk](http://www.youthclubpreschool.co.uk)

## Activities

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**Objects:** THE AIMS OF THE PRE-SCHOOL ARE 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 IN 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:** Pre-school provision for children aged 2 1/2 to 4 years old.

## Classification

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

## Geography

- Buckinghamshire
- Milton Keynes

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-08-31 | £202,870 | £207,143    | -      | -         |
| 2023-08-31 | £192,588 | £186,695    | -      | -         |
| 2022-08-31 | £168,811 | £161,231    | -      | -         |
| 2021-08-31 | £144,900 | £146,130    | -      | -         |
| 2020-08-31 | £145,041 | £154,960    | -      | -         |

## Trustees

| Name                  | Role  | Appointed  |
|-----------------------|-------|------------|
| <b>Sinead Togher</b>  | Chair | 2025-03-20 |
| Emma Wilkins          |       | 2025-03-20 |
| Gemma Cataldi         |       | 2025-03-20 |
| Helen Davey-Christmas |       | 2022-11-04 |
| Lucy Sills            |       | 2025-03-20 |

**YOUTH CLUB PRE-SCHOOL**

England & Wales - Charity number 1026827

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# Accounts

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**YOUTH CLUB PRE SCHOOL  
UNAUDITED FINANCIAL STATEMENTS  
31 AUGUST 2024**

**Charity Number 1026827**

**YOUTH CLUB PRE SCHOOL**  
**FINANCIAL STATEMENTS YEAR ENDED**  
**31 AUGUST 2024**

| <b>CONTENTS</b>   | <b>PAGE</b> |
|---|-------------|
| Trustees annual report  | <b>1</b>    |
| Independent examiner's report to the trustees                           | <b>5</b>    |
| Statement of financial activities                                       | <b>7</b>    |
| Balance sheet   | <b>8</b>    |
| Notes to the financial statements                                       | <b>9</b>    |
| <b>The following pages do not form part of the financial statements</b> |             |
| Detailed statement of financial activities                              | <b>14</b>   |

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

### REFERENCE AND ADMINISTRATIVE DETAILS

|                                    |  |
|------------------------------------|--|
| <b>Registered charity name</b>     | Youth Club Pre School                                  |
| <b>Charity registration number</b> | 1026827  |
| <b>Principal office</b>            | Wolverton Road<br>Newport Pagnell<br>Bucks<br>MK16 8HX |

### The trustees

The trustees who served the charity during the period were as follows:

Carly Martin - Chair  
Jemma Newbold - Treasurer  
Ella Palfrey - Secretary  
Helen Davey-Christmas  
Edyta Fryer  
Gemma Cataldi  
Monique Pariss

**Secretary** Ella Palfrey

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a document known as a constitution. It is an unincorporated association administered by trustees who are elected during the year.

### OBJECTIVES AND ACTIVITIES

The principal purpose of the Pre-School is to enhance the development and education of children under statutory school age.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The focus of our activities remains as the enhancement and development of children under statutory school age and a programme linked to the Early Years Foundation Statue (EYFS) and infant orientated events and activities.

This benefits the children by developing their confidence and social skills and helps them to settle into school when leaving. It also offers opportunities for activities to be offered that may not otherwise be experienced.

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 AUGUST 2024

### ACHIEVEMENTS AND PERFORMANCE

The Youth Club Pre-school is a charity that is managed by a committee of volunteers that include a Chair, Treasurer and Secretary who support the pre-school manager, Lyn Cousins and her team.

We continued with coffee mornings for 2023-2024 so parents and carers had a chance to meet and form friendships as well as strengthening the relationship with the Preschool. These proved very successful and were well attended.

In November we asked for donations from parents to add to our big Christmas raffle. We also approached local businesses to support us by donating a prize. This proved very successful. The Christmas performance had a small charge of £1 a ticket and we put on a tuck shop along with selling raffle tickets before drawing the winners at the performance.

We had a colour hunt in February half term. This was coordinated by the preschool team with prizes sourced by the committee. The children really enjoy these half term activities.

In March the committee put together an Easter raffle and shop selling Easter gifts, craft sets and cookies and in April we had a bags2school collection to raise funds.

Every year Newport Pagnell holds a strawberry fayre and we are very fortunate to run the cream teas for this event. We also had a small refreshments gazebo outside. This is an important fundraiser for The Preschool and has the most funds raised via a single event that the committee and staff are responsible for. The children also perform at this event and staff give up their time to support the children with their performance and the committee with fundraising, this is one of many examples of the staff team supporting the Preschool, committee and most importantly the children.

This year in July for the second year running we entered into the Newport Pagnell carnival winning 1<sup>st</sup> place in our category. We also entered in the Newport Pagnell big Duck race. These events are two important community events for the town.

A group of Adults and Children representing the Youth Club Pre-school walked the carnival raising money for the Preschool and handing out sweets. This event was enjoyed by those who took part and observed. We felt it was important to take part in these community events and hope participation will be repeated in 2025.

The changes made to our trading hours the previous year did secure additional revenue to support the preschools raising costs. With the gap in the increase to minimum wage and funding rates, rent and insurance costs continuing to apply pressure on the preschools sustainability we have introduced an unpaid leave scheme to staff. This means they are now able to request unpaid leave in term time. This allowed us to save on payroll costs during a particularly challenging Autumn term shortfall. This will be left in place for future years.

It is important to note that we believe not taking children from 2 years has contributed to a lower than expected intake of children and this will soon need to be addressed. We have some team members with a long length of service who have requested after a trial period to decrease their hours. This has helped to keep the reserve fund healthy and sustainable and reduce running costs.

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 AUGUST 2024

With operational costs due to increase substantially again for 2025-2026 staffing will continue to be an area where savings will need to be made.

Due to our fundraising efforts the preschool was able to transform their outdoor space. All fencing and equipment was re painted and an outdoor classroom, potion bench, water feature, herb garden and up and over tunnel added to garden and old equipment refreshed.

We ended the year with a Bluey picnic for graduation leavers at no cost to parents/careers. We hired an entertainer for the children and it was very well received This was a lovely way to finish off and was enjoyable for all.

#### **FINANCIAL REVIEW**

The objective of a charity is not to make a profit but to ensure that expenses are covered. The Pre-School's financial results show a deficit this year of (£4,273) compared to a surplus of £5,893 last year. The deficit this year is mainly driven by the rise in costs due to the increase in minimum wage (not met by funding rates) and the cost of living.

The Pre-School has a reserves policy in place to ensure that it can provide a consistent level of service protecting against unforeseen losses to income or increases in expenses and that it's liabilities can be met should the Pre-School need to close. The aim is to build and maintain a reserve of three months income.

The committee will annually review this reserve level to ensure that it will meet the following:

- Statutory redundancy liability for all staff.
- Pay for the notice period required to be given to staff.
- Outstanding holiday pay entitlement for staff
- Outstanding bills such as premises rent.
- Repayment of Government Funding Entitlement for sessions not provided.

In addition the Pre-School aim to build and maintain a reserve of one month's income to allow a small contingency to cover a temporary shortfall, for example due to low children numbers in the autumn term.

#### **PLANS FOR FUTURE PERIODS**

Our focus for the future is to continue to provide an outstanding pre-school for the next cohort of children. We recognise that due to the pandemic and 'lockdown life' there are still some impacts to development and we hope to continue to work with parents as early years professional in understanding and providing the right kind of environment for children to learn and develop.

We are looking forward to organising this year's fundraising events and hope to create more events for parents and carers to meet.

#### **RESPONSIBILITIES OF THE TRUSTEES**

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity

**YOUTH CLUB PRE SCHOOL**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 AUGUST 2024**

and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

Zoe Foo FCCA was independent examiner for the year.

Signed on behalf of the trustees

Jemma Newbold - Treasurer

20th March 2025

**YOUTH CLUB PRE SCHOOL**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**YOUTH CLUB PRE SCHOOL**  
**YEAR ENDED 31 AUGUST 2023**

I report on the accounts of the charity for the year ended 31 August 2024 which are set out on pages 7 to 12.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

**YOUTH CLUB PRE SCHOOL**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**YOUTH CLUB PRE SCHOOL *(continued)***  
**YEAR ENDED 31 AUGUST 2024**

Zoe Foo FCCA  
Independent examiner  
108 Priory Street  
Newport Pagnell  
Buckinghamshire  
MK16 9BL

20<sup>th</sup> March 2025

**YOUTH CLUB PRE SCHOOL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2024**

|   | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2024 | Total<br>Funds<br>2023 |
|---|-----------------------|---------------------|------------------------|------------------------|
| Note  | £                     | £                   | £                      | £                      |
| <b>INCOMING RESOURCES</b>                     |                       |                     |                        |                        |
| Incoming resources from generating funds:     |                       |                     |                        |                        |
| Voluntary income                              | 2                     | 192,641             | 1,791                  | 194,432                |
| Incoming resources from charitable activities | 3                     | 8,438               | -                      | 8,438                  |
| <b>TOTAL INCOMING RESOURCES</b>               |                       | <b>201,079</b>      | <b>1,791</b>           | <b>202,870</b>         |
| <b>RESOURCES EXPENDED</b>                     |                       |                     |                        |                        |
| Charitable activities                         |                       | (204,556)           | (881)                  | (205,437)              |
| Governance costs                              | 4                     | (1,706)             | -                      | (1,706)                |
| <b>TOTAL RESOURCES EXPENDED</b>               |                       | <b>(206,262)</b>    | <b>(881)</b>           | <b>(207,143)</b>       |
| <b>NET INCOMING RESOURCES FOR THE YEAR</b>    | 5                     | <b>(5,183)</b>      | <b>910</b>             | <b>(4,273)</b>         |
| <b>RECONCILIATION OF FUNDS</b>                |                       |                     |                        |                        |
| Total funds brought forward                   |                       | 76,700              | 2,140                  | 78,840                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b>            |                       | <b>71,517</b>       | <b>3,050</b>           | <b>74,567</b>          |

All the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these financial statements.

# YOUTH CLUB PRE SCHOOL

## BALANCE SHEET

31 AUGUST 2024

|   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Total Funds<br>2023<br>£ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                                   |      |                            |                          |                          |                          |
| Tangible assets                                       | 7    | 1,215                      | -                        | 1,215                    | 1,288                    |
| <b>CURRENT ASSETS</b>                                 |      |                            |                          |                          |                          |
| Debtors   | 8    | 1,338                      | -                        | 1,338                    | 1,322                    |
| Cash at bank and in hand                              |      | 73,550                     | 3,050                    | 76,600                   | 79,525                   |
|   |      | 74,888                     | 3,050                    | 77,938                   | 80,847                   |
| <b>CREDITORS: Amounts falling due within one year</b> | 9    | (4,586)                    | -                        | (4,586)                  | (3,295)                  |
| <b>NET CURRENT ASSETS</b>                             |      | 70,302                     | 3,050                    | 73,352                   | 77,552                   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |      | 71,517                     | 3,050                    | 74,567                   | 78,840                   |
| <b>FUNDS</b>  |      |                            |                          |                          |                          |
| Unrestricted income funds                             | 10   | 71,517                     | -                        | 71,517                   | 76,700                   |
| Restricted income funds                               | 11   | -                          | 3,050                    | 3,050                    | 2,140                    |
| <b>TOTAL FUNDS</b>                                    |      | 71,517                     | 3,050                    | 74,567                   | 78,840                   |

These financial statements were approved by the members of the committee and authorised for issue on the 20<sup>th</sup> March 2025 and are signed on their behalf by:

Jemma Newbold - Treasurer

The notes on pages 9 to 12 form part of these financial statements.

# YOUTH CLUB PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated and in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

#### Income

Income is recognised in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources and it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

#### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### Fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                     |   |               |
|---------------------|---|---------------|
| Equipment           | - | over 4 years  |
| Fixtures & Fittings | - | over 10 years |

### 2. VOLUNTARY INCOME

|               | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2024 | Total Funds<br>2023 |
|---------------|-----------------------|---------------------|---------------------|---------------------|
|               | £                     | £                   | £                   | £                   |
| <b>Income</b> |                       |                     |                     |                     |
| Income        | 190,999               | -                   | 190,999             | 178,606             |
| Uniform sales | 751                   | -                   | 751                 | 644                 |
| Other income  | 891                   | 1,791               | 2,682               | 2,798               |
|               | <u>192,641</u>        | <u>1,791</u>        | <u>194,432</u>      | <u>182,048</u>      |

### 3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

|                      | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2024 | Total Funds<br>2023 |
|----------------------|-----------------------|---------------------|---------------------|---------------------|
|                      | £                     | £                   | £                   | £                   |
| Fundraising          | 3,034                 | -                   | 3,034               | 3,956               |
| Employment allowance | 5,404                 | -                   | 5,404               | 6,584               |
|                      | <u>8,438</u>          | <u>-</u>            | <u>8,438</u>        | <u>10,540</u>       |

# YOUTH CLUB PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

### 4. GOVERNANCE COSTS

|                  | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2024 | Total Funds<br>2023 |
|------------------|-----------------------|---------------------|---------------------|---------------------|
|                  | £                     | £                   | £                   | £                   |
| Accountancy fees | 1,200                 | -                   | 1,200               | 1,125               |
| Depreciation     | 506                   | -                   | 506                 | 584                 |
|                  | <u>1,706</u>          | <u>-</u>            | <u>1,706</u>        | <u>1,709</u>        |

### 5. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

|                             | 2024         | 2023         |
|-----------------------------|--------------|--------------|
|                             | £            | £            |
| Staff pension contributions | 3,285        | 2,754        |
| Depreciation                | 506          | 584          |
|                             | <u>3,791</u> | <u>3,338</u> |

### 6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

|                       | 2024           | 2023           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 162,533        | 149,135        |
| Social security costs | 11,549         | 9,669          |
| Other pension costs   | 3,285          | 2,754          |
|                       | <u>177,367</u> | <u>161,558</u> |

#### Particulars of employees:

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

|                            | 2024      | 2023      |
|----------------------------|-----------|-----------|
|                            | No.       | No.       |
| Number of production staff | 10        | 10        |
|                            | <u>10</u> | <u>10</u> |

No employee received remuneration of more than £60,000 during the year (2023 - Nil).

**YOUTH CLUB PRE SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2024**

**7. TANGIBLE FIXED ASSETS**

|                          | Equipment           | Fixtures & Fittings | Total               |
|--------------------------|---------------------|---------------------|---------------------|
|                          | £                   | £                   | £                   |
| <b>COST</b>              |                     |                     |                     |
| At 1 September 2023      | 1,946               | 3,347               | 5,293               |
| Additions                | 433                 | -                   | 433                 |
| <b>At 31 August 2024</b> | <u><u>2,379</u></u> | <u><u>3,347</u></u> | <u><u>5,726</u></u> |
| <b>DEPRECIATION</b>      |                     |                     |                     |
| At 1 September 2023      | 1,670               | 2,335               | 4,005               |
| Charge for the year      | 171                 | 335                 | 506                 |
| <b>At 31 August 2024</b> | <u><u>1,841</u></u> | <u><u>2,670</u></u> | <u><u>4,511</u></u> |
| <b>NET BOOK VALUE</b>    |                     |                     |                     |
| <b>At 31 August 2024</b> | <u><u>538</u></u>   | <u><u>677</u></u>   | <u><u>1,215</u></u> |
| At 31 August 2023        | <u><u>276</u></u>   | <u><u>1,012</u></u> | <u><u>1,288</u></u> |

**8. DEBTORS**

|               | 2024                | 2023                |
|---------------|---------------------|---------------------|
|               | £                   | £                   |
| Trade debtors | -                   | 360                 |
| Other debtors | 1,338               | 962                 |
|               | <u><u>1,338</u></u> | <u><u>1,322</u></u> |

**9. CREDITORS: Amounts falling due within one year**

|                                 | 2024                | 2023                |
|---------------------------------|---------------------|---------------------|
|                                 | £                   | £                   |
| Trade creditors                 | -                   | -                   |
| Other taxes and social security | 3,825               | 3,219               |
| Other creditors                 | 686                 | -                   |
| Accruals and deferred income    | 75                  | 76                  |
|                                 | <u><u>4,586</u></u> | <u><u>3,295</u></u> |

**10. UNRESTRICTED INCOME FUNDS**

|               | Balances at<br>1 <sup>st</sup> Sept 2023 | Incoming<br>resources | Outgoing<br>resources   | Balance at<br>31 <sup>st</sup> Aug 2024 |
|---------------|--|-----------------------|-------------------------|---|
|               | £  | £                     | £                       | £                                       |
| General Funds | <u><u>76,700</u></u>                     | <u><u>201,079</u></u> | <u><u>(206,262)</u></u> | <u><u>71,517</u></u>                    |

**YOUTH CLUB PRE SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2024**

**11. RESTRICTED INCOME FUNDS**

|                 | <b>Balances at<br/>1<sup>st</sup> Sept 2023</b> | <b>Incoming<br/>resources</b> | <b>Outgoing<br/>resources</b> | <b>Balance at<br/>31<sup>st</sup> Aug 2024</b> |
|-----------------|---|-------------------------------|-------------------------------|--|
|                 | £   | £                             | £                             | £  |
| Co-op Fund      | 394   | -                             | -                             | 394  |
| DAF             | 800   | 1,791                         | 881                           | 1,710  |
| Inclusion Grant | 946   | -                             | -                             | 946  |
|                 | <u>2,140</u>                                    | <u>1,791</u>                  | <u>881</u>                    | <u>3,050</u>                                   |

**YOUTH CLUB PRE SCHOOL  
MANAGEMENT INFORMATION  
YEAR ENDED 31 AUGUST 2024**

**The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 5 to 6.**

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2024**

|  | 2024           | 2023           |
|--|----------------|----------------|
|  | £              | £              |
| <b>INCOMING RESOURCES</b>                            |                |                |
| <b>VOLUNTARY INCOME</b>                              |                |                |
| Income   | 190,999        | 178,606        |
| Uniform sales  | 751            | 644            |
| Other income   | 2,682          | 2,798          |
|  | <u>194,432</u> | <u>182,048</u> |
| <b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b> |                |                |
| Fundraising  | 3,034          | 3,956          |
| Employment allowance                                 | 5,404          | 6,584          |
|  | <u>8,438</u>   | <u>10,540</u>  |
| <b>TOTAL INCOMING RESOURCES</b>                      | <u>202,870</u> | <u>192,588</u> |
| <b>RESOURCES EXPENDED</b>                            |                |                |
| <b>CHARITABLE ACTIVITIES</b>                         |                |                |
| Cost of sales - Purchases                            | 5,893          | 3,985          |
| Staff costs - Wages & Salaries                       | 162,533        | 149,135        |
| Staff costs - Employer's NIC                         | 11,549         | 9,669          |
| Staff costs - Pension costs                          | 3,285          | 2,754          |
| Establishment - Rent                                 | 16,534         | 13,003         |
| Establishment - Insurance                            | 1,359          | 1,201          |
| Office expenses - Other                              | 239            | 554            |
| Training courses                                     | -              | 653            |
| Laundry and cleaning                                 | 487            | 844            |
| Other costs  | 3,365          | 2,953          |
| Staff welfare  | 193            | 235            |
|  | <u>205,437</u> | <u>184,986</u> |
| <b>GOVERNANCE COSTS</b>                              |                |                |
| Accountancy fees                                     | 1,200          | 1,125          |
| Depreciation   | 506            | 584            |
|  | <u>1,706</u>   | <u>1,709</u>   |
| <b>TOTAL RESOURCES EXPENDED</b>                      | <u>207,143</u> | <u>186,695</u> |

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2024**

|                                     | <u>2024</u><br>£ | <u>2023</u><br>£ |
|-------------------------------------|------------------|------------------|
| NET INCOMING RESOURCES FOR THE YEAR | <u>(4,273)</u>   | <u>5,893</u>     |

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2024**

|  | 2024           | 2023    |
|--|----------------|---------|
|  | £              | £       |
| <b>CHARITABLE ACTIVITIES</b>                   |                |         |
| <b>Direct charitable expenses</b>              |                |         |
| <b><i>Unrestricted charitable activity</i></b> |                |         |
| Cost of sales - Purchases                      | 5,012          | 3,985   |
| Staff costs - Wages & Salaries                 | 162,533        | 147,435 |
| Staff costs - Employer's NIC                   | 11,549         | 9,669   |
| Staff costs - Pension costs                    | 3,285          | 2,754   |
| Establishment - Rent                           | 16,534         | 13,003  |
| Establishment - Insurance                      | 1,359          | 1,201   |
| Office expenses - Other                        | 239            | 554     |
| Training courses                               | -              | 653     |
| Laundry and cleaning                           | 487            | 844     |
| Other costs                                    | 3,365          | 2,545   |
|  | <b>204,363</b> | 182,643 |
| <b><i>Restricted charitable activity</i></b>   |                |         |
| Cost of sales – Purchases                      | 881            | -       |
| Staff costs - Wages & Salaries                 | -              | 1,700   |
| Other costs                                    | -              | 408     |
|  | <b>205,244</b> | 184,751 |
| <b><i>Support costs</i></b>                    |                |         |
| Staff welfare                                  | 193            | 235     |
|  | <b>193</b>     | 235     |
|  | <b>205,437</b> | 184,986 |

**YOUTH CLUB PRE-SCHOOL**

England & Wales - Charity number 1026827

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# Accounts

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**YOUTH CLUB PRE SCHOOL  
UNAUDITED FINANCIAL STATEMENTS  
31 AUGUST 2023**

**Charity Number 1026827**

**YOUTH CLUB PRE SCHOOL**  
**FINANCIAL STATEMENTS YEAR ENDED**  
**31 AUGUST 2023**

| <b>CONTENTS</b>   | <b>PAGE</b> |
|---|-------------|
| Trustees annual report  | <b>1</b>    |
| Independent examiner's report to the trustees                           | <b>5</b>    |
| Statement of financial activities                                       | <b>7</b>    |
| Balance sheet   | <b>8</b>    |
| Notes to the financial statements                                       | <b>9</b>    |
| <b>The following pages do not form part of the financial statements</b> |             |
| Detailed statement of financial activities                              | <b>14</b>   |

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

### REFERENCE AND ADMINISTRATIVE DETAILS

|                                    |  |
|------------------------------------|--|
| <b>Registered charity name</b>     | Youth Club Pre School                                  |
| <b>Charity registration number</b> | 1026827  |
| <b>Principal office</b>            | Wolverton Road<br>Newport Pagnell<br>Bucks<br>MK16 8HX |

### The trustees

The trustees who served the charity during the period were as follows:

Carly Martin - Chair  
Jemma Newbold - Treasurer  
Nicola Ash - Secretary  
Helen Davey-Christmas  
Katherine Clark

**Secretary** Nicola Ash

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a document known as a constitution. It is an unincorporated association administered by trustees who are elected during the year.

### OBJECTIVES AND ACTIVITIES

The principal purpose of the Pre-School is to enhance the development and education of children under statutory school age.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The focus of our activities remains as the enhancement and development of children under statutory school age and a programme linked to the Early Years Foundation Statue (EYFS) and infant orientated events and activities.

This benefits the children by developing their confidence and social skills and helps them to settle into school when leaving. It also offers opportunities for activities to be offered that may not otherwise be experienced.

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 AUGUST 2023

#### **ACHIEVEMENTS AND PERFORMANCE**

The pre-school is a charity that is managed by a volunteer chair and committee who support the pre-school manager – Lyn Cousins and her team. This was our second year since the COVID-19 pandemic where there have been no restrictions are in place.

We re-introduced coffee mornings on 29th September, so parents and carers had a chance to meet and form friendships as well as strengthening the relationship with the Preschool. These proved very successful and were well attended.

In November we asked for donations from parents to add to our big Christmas raffle. We also approached local businesses to support us by donating a prize. This proved very successful. We had a tuck shop offering sweet treats, fresh fruit and soft drinks at the Christmas performance and made a small charge of £1 per ticket for the Christmas performance.

We had a scavenger hunt in February half term. The children really enjoy the half term activities which were predominantly ran by the Preschool staff with the committee supplying the prizes.

In March the committee put together an Easter raffle and shop selling Easter gifts, craft sets and cookies and in April we had a bags2school collection to raise funds.

Every year Newport Pagnell holds a strawberry fayre and we are very fortunate to run the cream teas for this event. We also had a small refreshments gazebo outside. For 2024 we will ask for this to moved to outside the hall. This is an important fundraiser for The Preschool and raised £1,289. The children also perform at this event and staff give up there time to support the children with their performance and the committee with fundraising, this is one of many examples of the staff team supporting the Preschool, committee and most importantly the children.

This year in July we entered into the Newport Pagnell carnival and Newport Pagnell Duck race. We offered the children the chance to design and name the duck for a small charge to offset entering cost.

A group of Adults and Children representing the Youth Club Pre-school walked the carnival raising money for the Preschool and handing out sweets. This event was enjoyed by those who took part and observed. We felt it was important to take part in these community events and these will be repeated for 2024. We also ran a stall on the Sunday of carnival and going forward would recommend this stall was on the Saturday when volunteer numbers allowed or not at all.

We organised a tuck shop for sports day and at the end of September we took part in a car boot. As a registered charity our plot was free.

We had to agree and make some business changes to better sustain the Preschool's future and financial situation going forward. This was mainly due to the continued inadequate government funding and increased operating costs. Our opening ours changed to accommodate 30 hour placements and increase revenue. These changes were supported by staff where possible and contracts were changed to include these new hours.

Previously we invoiced a voluntary snack contribution of 25p per day, due to insufficient contributions and to better use staff time this was ended and a new snack policy introduced.

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 AUGUST 2023

Due to our fundraising efforts we replaced some long standing crucial equipment as well as but not limited to art and craft resources and den building supplies.

We ended the year with a Teddy bears picnic for graduation leavers at no cost to parents/careers. This was a lovely way to finish off and was enjoyable for all.

#### **FINANCIAL REVIEW**

The objective of a charity is not to make a profit but to ensure that expenses are covered. The Pre-School's financial results show a surplus this year of £5,893 compared to a surplus of £7,580 last year. The decrease in this years surplus was mainly driven by the rise in costs due to the increases in the cost of living.

The surplus will increase the balance of the reserves to remain in line with guidelines for redundancies in the unlikely event of the setting's closure in line with our reserves policy.

The Pre-School has a reserves policy in place to ensure that it can provide a consistent level of service protecting against unforeseen losses to income or increases in expenses and that it's liabilities can be met should the Pre-School need to close. The aim is to build and maintain a reserve of three months income.

The committee will annually review this reserve level to ensure that it will meet the following:

- Statutory redundancy liability for all staff.
- Pay for the notice period required to be given to staff.
- Outstanding holiday pay entitlement for staff
- Outstanding bills such as premises rent.
- Repayment of Government Funding Entitlement for sessions not provided.

In addition the Pre-School aim to build and maintain a reserve of one month's income to allow a small contingency to cover a temporary shortfall, for example due to low children numbers in the autumn term.

#### **PLANS FOR FUTURE PERIODS**

Our focus for the future is to continue to provide an outstanding pre-school for the next cohort of children. We recognise that due to the pandemic and 'lockdown life' there are still some impacts to development and we hope to continue to work with parents as early years professional in understanding and providing the right kind of environment for children to learn and develop.

We are looking forward to organising this year's fundraising events and hope to create more events for parents and carers to meet.

#### **RESPONSIBILITIES OF THE TRUSTEES**

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

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

- select suitable accounting policies and then apply them consistently;

**YOUTH CLUB PRE SCHOOL**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 AUGUST 2023**

- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER**

Zoe Foo FCCA was independent examiner for the year.

Signed on behalf of the trustees

Jemma Newbold - Treasurer

19<sup>th</sup> April 2024

**YOUTH CLUB PRE SCHOOL**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**YOUTH CLUB PRE SCHOOL**  
**YEAR ENDED 31 AUGUST 2023**

I report on the accounts of the charity for the year ended 31 August 2023 which are set out on pages 7 to 12.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

**YOUTH CLUB PRE SCHOOL**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**YOUTH CLUB PRE SCHOOL *(continued)***  
**YEAR ENDED 31 AUGUST 2023**

Zoe Foo FCCA  
Independent examiner  
108 Priory Street  
Newport Pagnell  
Buckinghamshire  
MK16 9BL

19<sup>th</sup> April 2024

**YOUTH CLUB PRE SCHOOL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2023**

|   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2023<br>£ | Total<br>Funds<br>2022<br>£ |
|---|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOMING RESOURCES</b>                     |      |                            |                          |                             |                             |
| Incoming resources from generating funds:     |      |                            |                          |                             |                             |
| Voluntary income                              | 2    | 179,441                    | 2,607                    | 182,048                     | 158,114                     |
| Incoming resources from charitable activities | 3    | 10,540                     | -                        | 10,540                      | 10,697                      |
| <b>TOTAL INCOMING RESOURCES</b>               |      | <b>189,981</b>             | <b>2,607</b>             | <b>192,588</b>              | <b>168,811</b>              |
| <b>RESOURCES EXPENDED</b>                     |      |                            |                          |                             |                             |
| Charitable activities                         |      | (182,878)                  | (2,108)                  | (184,986)                   | (159,427)                   |
| Governance costs                              | 4    | (1,709)                    | -                        | (1,709)                     | (1,804)                     |
| <b>TOTAL RESOURCES EXPENDED</b>               |      | <b>(184,587)</b>           | <b>(2,108)</b>           | <b>(186,695)</b>            | <b>(161,231)</b>            |
| <b>NET INCOMING RESOURCES FOR THE YEAR</b>    | 5    | <b>5,394</b>               | <b>499</b>               | <b>5,893</b>                | <b>7,580</b>                |
| <b>RECONCILIATION OF FUNDS</b>                |      |                            |                          |                             |                             |
| Total funds brought forward                   |      | 71,306                     | 1,641                    | 72,947                      | 65,367                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b>            |      | <b>76,700</b>              | <b>2,140</b>             | <b>78,840</b>               | <b>72,947</b>               |

All the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these financial statements.

# YOUTH CLUB PRE SCHOOL

## BALANCE SHEET

31 AUGUST 2023

|   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                                   |      |                            |                          |                          |                          |
| Tangible assets                                       | 7    | 1,288                      | -                        | 1,288                    | 1,514                    |
| <b>CURRENT ASSETS</b>                                 |      |                            |                          |                          |                          |
| Debtors   | 8    | 1,322                      | -                        | 1,322                    | -                        |
| Cash at bank and in hand                              |      | 77,385                     | 2,140                    | 79,525                   | 74,192                   |
|   |      | 78,707                     | 2,140                    | 80,847                   | 74,192                   |
| <b>CREDITORS: Amounts falling due within one year</b> | 9    | (3,295)                    | -                        | (3,295)                  | (2,759)                  |
| <b>NET CURRENT ASSETS</b>                             |      | 75,412                     | 2,140                    | 77,552                   | 71,433                   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |      | 76,700                     | 2,140                    | 78,840                   | 72,947                   |
| <b>FUNDS</b>  |      |                            |                          |                          |                          |
| Unrestricted income funds                             | 10   | 76,700                     | -                        | 76,700                   | 71,306                   |
| Restricted income funds                               | 11   | -                          | 2,140                    | 2,140                    | 1,641                    |
| <b>TOTAL FUNDS</b>                                    |      | 76,700                     | 2,140                    | 78,840                   | 72,947                   |

These financial statements were approved by the members of the committee and authorised for issue on the 19<sup>th</sup> April 2024 and are signed on their behalf by:

Jemma Newbold - Treasurer

The notes on pages 9 to 12 form part of these financial statements.

# YOUTH CLUB PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated and in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

#### Income

Income is recognised in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources and it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

#### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### Fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                     |   |               |
|---------------------|---|---------------|
| Equipment           | - | over 4 years  |
| Fixtures & Fittings | - | over 10 years |

### 2. VOLUNTARY INCOME

|               | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2023 | Total Funds<br>2022 |
|---------------|-----------------------|---------------------|---------------------|---------------------|
|               | £                     | £                   | £                   | £                   |
| <b>Income</b> |                       |                     |                     |                     |
| Income        | 178,606               | -                   | 178,606             | 151,855             |
| Uniform sales | 644                   | -                   | 644                 | 341                 |
| Other income  | 191                   | 2,607               | 2,798               | 5,918               |
|               | <u>179,441</u>        | <u>2,607</u>        | <u>182,048</u>      | <u>158,114</u>      |

### 3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

|                      | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2023 | Total Funds<br>2022 |
|----------------------|-----------------------|---------------------|---------------------|---------------------|
|                      | £                     | £                   | £                   | £                   |
| Fundraising          | 3,956                 | -                   | 3,956               | 4,168               |
| Employment allowance | 6,584                 | -                   | 6,584               | 6,529               |
|                      | <u>10,540</u>         | <u>-</u>            | <u>10,540</u>       | <u>10,697</u>       |

# YOUTH CLUB PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

### 4. GOVERNANCE COSTS

|                  | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2023 | Total Funds<br>2022 |
|------------------|-----------------------|---------------------|---------------------|---------------------|
|                  | £                     | £                   | £                   | £                   |
| Accountancy fees | 1,125                 | -                   | 1,125               | 1,252               |
| Depreciation     | 584                   | -                   | 584                 | 552                 |
|                  | <u>1,709</u>          | <u>-</u>            | <u>1,709</u>        | <u>1,804</u>        |

### 5. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

|                             | 2023         | 2022         |
|-----------------------------|--------------|--------------|
|                             | £            | £            |
| Staff pension contributions | 2,754        | 2,059        |
| Depreciation                | 584          | 552          |
|                             | <u>2,754</u> | <u>2,059</u> |

### 6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

|                       | 2023           | 2022           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 149,135        | 124,921        |
| Social security costs | 9,669          | 7,139          |
| Other pension costs   | 2,754          | 2,059          |
|                       | <u>161,558</u> | <u>134,119</u> |

#### Particulars of employees:

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

|                            | 2023      | 2022      |
|----------------------------|-----------|-----------|
|                            | No.       | No.       |
| Number of production staff | <u>10</u> | <u>10</u> |

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

**YOUTH CLUB PRE SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

**7. TANGIBLE FIXED ASSETS**

|                          | Equipment    | Fixtures & Fittings | Total        |
|--------------------------|--------------|---------------------|--------------|
|                          | £            | £                   | £            |
| <b>COST</b>              |              |                     |              |
| At 1 September 2022      | 1,588        | 3,347               | 4,935        |
| Additions                | 358          | -                   | 358          |
| <b>At 31 August 2023</b> | <b>1,946</b> | <b>3,347</b>        | <b>5,293</b> |
| <b>DEPRECIATION</b>      |              |                     |              |
| At 1 September 2022      | 1,421        | 2,000               | 3,421        |
| Charge for the year      | 249          | 335                 | 584          |
| <b>At 31 August 2023</b> | <b>1,670</b> | <b>2,335</b>        | <b>4,005</b> |
| <b>NET BOOK VALUE</b>    |              |                     |              |
| <b>At 31 August 2023</b> | <b>276</b>   | <b>1,012</b>        | <b>1,288</b> |
| At 31 August 2022        | 167          | 1,347               | 1,514        |

**8. DEBTORS**

|               | 2023         | 2022     |
|---------------|--------------|----------|
|               | £            | £        |
| Trade debtors | 360          | -        |
| Other debtors | 962          | -        |
|               | <b>1,322</b> | <b>-</b> |

**9. CREDITORS: Amounts falling due within one year**

|                                 | 2023         | 2022         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Trade creditors                 | -            | 109          |
| Other taxes and social security | 3,219        | 1,854        |
| Other creditors                 | -            | 433          |
| Accruals and deferred income    | 76           | 363          |
|                                 | <b>3,295</b> | <b>2,759</b> |

**10. UNRESTRICTED INCOME FUNDS**

|               | Balances at<br>1 <sup>st</sup> Sept 2022 | Incoming<br>resources | Outgoing<br>resources | Balance at<br>31 <sup>st</sup> Aug 2023 |
|---------------|--|-----------------------|-----------------------|---|
|               | £  | £                     | £                     | £                                       |
| General Funds | 71,306                                   | 189,981               | (184,587)             | 76,700                                  |

**YOUTH CLUB PRE SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

**11. RESTRICTED INCOME FUNDS**

|                 | Balances at<br>1 <sup>st</sup> Sept 2022 | Incoming<br>resources | Outgoing<br>resources | Balance at<br>31 <sup>st</sup> Aug 2023 |
|-----------------|--|-----------------------|-----------------------|---|
|                 | £  | £                     | £                     | £                                       |
| Co-op Fund      | 483                                      | -                     | (89)                  | 394                                     |
| DAF             | 800                                      | -                     | -                     | 800                                     |
| Inclusion Grant | 358                                      | 2,607                 | (2,019)               | 946                                     |
|                 | <u>1,641</u>                             | <u>2,607</u>          | <u>(2,108)</u>        | <u>2,140</u>                            |

**YOUTH CLUB PRE SCHOOL  
MANAGEMENT INFORMATION  
YEAR ENDED 31 AUGUST 2023**

**The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 5 to 6.**

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2023**

|  | 2023<br>£      | 2022<br>£      |
|--|----------------|----------------|
| <b>INCOMING RESOURCES</b>                            |                |                |
| <b>VOLUNTARY INCOME</b>                              |                |                |
| Income   | 178,650        | 151,855        |
| Uniform sales  | 644            | 341            |
| Other income   | 2,754          | 5,918          |
|  | <u>182,048</u> | <u>158,114</u> |
| <b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b> |                |                |
| Fundraising  | 3,956          | 4,168          |
| Employment allowance                                 | 6,584          | 6,529          |
|  | <u>10,540</u>  | <u>10,697</u>  |
| <b>TOTAL INCOMING RESOURCES</b>                      | <u>192,588</u> | <u>168,811</u> |
| <b>RESOURCES EXPENDED</b>                            |                |                |
| <b>CHARITABLE ACTIVITIES</b>                         |                |                |
| Cost of sales - Purchases                            | 3,985          | 4,484          |
| Staff costs - Wages & Salaries                       | 149,135        | 124,921        |
| Staff costs - Employer's NIC                         | 9,669          | 7,139          |
| Staff costs - Pension costs                          | 2,754          | 2,059          |
| Establishment - Rent                                 | 13,003         | 12,175         |
| Establishment - Insurance                            | 1,201          | 288            |
| Office expenses - Other                              | 554            | 719            |
| Training courses                                     | 653            | -              |
| Laundry and cleaning                                 | 844            | 693            |
| Other costs  | 2,953          | 6,949          |
| Staff welfare  | 235            | -              |
|  | <u>184,986</u> | <u>159,427</u> |
| <b>GOVERNANCE COSTS</b>                              |                |                |
| Accountancy fees                                     | 1,125          | 1,252          |
| Depreciation   | 584            | 552            |
|  | <u>1,709</u>   | <u>1,804</u>   |
| <b>TOTAL RESOURCES EXPENDED</b>                      | <u>186,695</u> | <u>161,231</u> |

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2023**

|  | <u>2023</u><br>£    | <u>2022</u><br>£    |
|--|---------------------|---------------------|
| <b>NET INCOMING RESOURCES FOR THE YEAR</b> | <u><b>5,893</b></u> | <u><b>7,580</b></u> |

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2023**

|  | 2023           | 2022    |
|--|----------------|---------|
|  | £              | £       |
| <b>CHARITABLE ACTIVITIES</b>                   |                |         |
| <b>Direct charitable expenses</b>              |                |         |
| <b><i>Unrestricted charitable activity</i></b> |                |         |
| Cost of sales - Purchases                      | <b>3,985</b>   | 4,484   |
| Staff costs - Wages & Salaries                 | <b>147,435</b> | 124,921 |
| Staff costs - Employer's NIC                   | <b>9,669</b>   | 7,139   |
| Staff costs - Pension costs                    | <b>2,754</b>   | 2,059   |
| Establishment - Rent                           | <b>13,003</b>  | 12,175  |
| Establishment - Insurance                      | <b>1,201</b>   | 288     |
| Office expenses - Other                        | <b>554</b>     | 719     |
| Training courses                               | <b>653</b>     | -       |
| Laundry and cleaning                           | <b>844</b>     | 693     |
| Other costs                                    | <b>2,545</b>   | 2,574   |
|  | <b>182,643</b> | 155,052 |
| <b><i>Restricted charitable activity</i></b>   |                |         |
| Staff costs - Wages & Salaries                 | <b>1,700</b>   | -       |
| Other costs                                    | <b>408</b>     | 4,375   |
|  | <b>184,751</b> | 159,427 |
| <br><b><i>Support costs</i></b>                |                |         |
| Staff welfare                                  | <b>235</b>     | -       |
|  | <b>235</b>     | -       |
|  | <b>184,986</b> | 159,427 |

**YOUTH CLUB PRE-SCHOOL**

England & Wales - Charity number 1026827

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# Accounts

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# MANAGERS REPORT FOR THE AGM

7/11/22

## September 2021 - July 2022

Autumn term 2021; -

- We started the new year with settling sessions for our brand new children and for our returning children. It was a good way to ease the children back in after the long holiday and gave us the opportunity to have a chat with the parents.
- To celebrate Jewish New year, we ate apples and honey to symbolise hope for a sweet new year, then used the off cuts for apple printing.
- We made rockets and space ships and decorated our own planets to celebrate 'World space week'
- For National poetry Day, the children listened to rhyming poems and then then tried to make up their own poems.
- We also took part in Global hand washing Day; something that was extra special during the hard times of Covid!
- The children created their own Christmas cards for a fundraising activity.
- We dressed in traditional costumes, made Diva lamps and used bright lights in a dark den to celebrate Diwali.
- For Guy Fawkes we made a life size guy who sat proudly in the children's garden.
- The children made individual poppies to wear before taking part in a 2 minute silence for Remembrance Day.
- For road safety week, the children took it in turns to ride the bikes and scooters and to be a pedestrian and cross the road safely.
- We celebrated 'autumn' by planting bulbs, exploring autumn colours, and creating autumn pictures.
- For Children in Need, we made Pudsy bear pictures and decorated pancakes with spots. The children also took part in a karaoke show and sang their favourite songs.
- To celebrate Thanks Giving we found out about Thanks Giving traditions, drew 'turkey' pictures and enjoyed popcorn at snack time.
- The children had a go at some Scottish dancing, tried oatcakes at snack time and made Scottish flags to celebrate St Andrew's Day.
- The children took part in lots of Christmas activities including - making calendars, snow gardens, Christmas trees, wreaths, tealight holders, wish list stockings and reindeer food. They also enjoyed making star biscuits and mince pies and creating a beautiful winter wall display.
- We took part in the Newport Pagnell Christmas tree festival and every child made a papier mache bauble to place on the tree.
- Unfortunately Covid prevented us from inviting parents into the hall to watch our Christmas performance but we did manage record the nativity and share it with the parents virtually.
- We ended the year with some party games and a surprise visit from Santa, who we found out on the field because Covid stopped him coming into the hall!

Spring term 2022: -

- We jumped like kangaroos and made dot art boomerangs to celebrate Australia Day.
- For Chinese New Year we dressed in traditional costumes to eat at the Chinese restaurant, ate vegetable rice at snack time, made 'tiger' hand prints and read 'tiger' stories

- For St David's Day, we made lots of daffodils to create a large wall freeze and then we listened to the story of St. David.
- We made pancakes and ate them at snack time and held pancake races to celebrate Shrove Tuesday
- The children enjoyed coming to pre-school dressed as their favourite book characters to celebrate World Book day.
- On World Wildlife day we searched our garden and field and found worms and snails in the mud and used binoculars to find squirrels in the tree and birds on the roof!
- Recycling Day saw the children sorting all the materials into the correct departments and then choosing varied items to do junk modelling.
- We created shamrocks using sliced peppers for St. Patrick's Day
- Dressing in red was the order of the day to help us raise funds for Red Nose Day.
- For the Hindu festival of Holi, the children sprayed coloured paint onto paper in the garden; they also made Holi cards using brightly coloured pens
- The children all made biscuits and cards to give to their mums for Mother's day.
- Easter activities included making bunny ears, Easter chicks and decorating eggs.

#### Summer term 2022: -

- The summer term started with the children making beautiful bonnets to take part in an Easter bonnet parade.
- On World Earth Day the children planted seeds, then cared and watered all the plants in our garden; this was followed by a memory matching game.
- For St George's day we made red 'rose' patterns and then all took turns to do some jousting just like the knights of the realm.
- To celebrate Eid, we dressed up in traditional costumes, ate dates for snack and decorated moons & stars
- The children decorated a bee hive, played 'bee' games and practiced their pen control to make bee pictures to celebrate World bee Day.
- To celebrate the Queen's Platinum Jubilee we had fun role playing the Queen's coronation, followed by our own street party.
- In May, the pre-school celebrated its 50<sup>th</sup> anniversary with a fantastic party on the field. Our children put on a little performance in front of some very special guests including the Mayor of Newport Pagnell.
- We made lovely cards to celebrate Father's Day
- After looking at oceans on the map, we made underwater scenes to celebrate World Oceans Day.
- The children brought in their tooth brushes and we had fun cleaning our teeth during healthy Eating Week. We also looked at and discussed the importance of healthy eating.
- The Strawberry fayre was back on after a 2 year break due to Covid. Our committee worked really hard to run the Strawberry Teas, both in the hall and on the field and our children did us proud with a performance in the main arena.
- Lots of junk modelling was used to make musical instruments to celebrate 'make music day' and then we listened to lots of beats and sounds.
- In July, parents were invited to come along and watch our sports day. We ran, jumped, crawled and hopped and finished with some of our parents showing their fun side by taking part in the 'grown up' races.
- During the last few weeks of the term, we dug up all the crops that we had grown in our garden including potatoes, carrots and lettuce; we then enjoyed them all at snack time.
- To keep cool during an extreme heat wave, we ate ice pops and then splashed about in our paddling pool.

- We said goodbye and thank you to our students that had been with us over the past year, they had been amazing!!
- We finally finished the year with a Graduation for our school leavers. Parents were invited to come along and watch their children graduate from Pre-School. The children did us proud as they sang and danced and then presented with their medals and certificates.

Lyn Cousins  
Manager

**YOUTH CLUB PRE SCHOOL  
UNAUDITED FINANCIAL STATEMENTS  
31 AUGUST 2022**

**Charity Number 1026827**

**YOUTH CLUB PRE SCHOOL**  
**FINANCIAL STATEMENTS YEAR ENDED**  
**31 AUGUST 2022**

| <b>CONTENTS</b>   | <b>PAGE</b> |
|---|-------------|
| Trustees annual report  | <b>1</b>    |
| Independent examiner's report to the trustees                           | <b>5</b>    |
| Statement of financial activities                                       | <b>7</b>    |
| Balance sheet   | <b>8</b>    |
| Notes to the financial statements                                       | <b>9</b>    |
| <b>The following pages do not form part of the financial statements</b> |             |
| Detailed statement of financial activities                              | <b>14</b>   |

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

### REFERENCE AND ADMINISTRATIVE DETAILS

|                                    |  |
|------------------------------------|--|
| <b>Registered charity name</b>     | Youth Club Pre School                                  |
| <b>Charity registration number</b> | 1026827  |
| <b>Principal office</b>            | Wolverton Road<br>Newport Pagnell<br>Bucks<br>MK16 8HX |

### The trustees

The trustees who served the charity during the period were as follows:

Danielle Clarke - Chair  
Jemma Newbold - Treasurer  
Nicola Ash - Secretary  
Eleni Holland  
Michelle Simkins  
Katherine Clark

**Secretary** Nicola Ash

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a document known as a constitution. It is an unincorporated association administered by trustees who are elected during the year.

### OBJECTIVES AND ACTIVITIES

The principal purpose of the Pre-School is to enhance the development and education of children under statutory school age.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The focus of our activities remains as the enhancement and development of children under statutory school age and a programme linked to the Early Years Foundation Statue (EYFS) and infant orientated events and activities.

This benefits the children by developing their confidence and social skills and helps them to settle into school when leaving. It also offers opportunities for activities to be offered that may not otherwise be experienced.

**YOUTH CLUB PRE SCHOOL**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 AUGUST 2022**

**ACHIEVEMENTS AND PERFORMANCE**

The pre-school is a charity that is managed by a volunteer chair and committee who support the pre-school manager – Lyn Cousins and her team. This was our first year since the COVID-19 pandemic where we faced less challenges than the previous two years, with the second half of the year with little to no restrictions.

In October we received the Co-op Community causes funding, of which we were part of last year. We managed to upgrade our outside area with new equipment and even managed to get some new toys to use for both inside and outside areas.

Unfortunately yet again Christmas was overshadowed by the pandemic with restrictions put in place and our Christmas performance to be behind closed doors. However, the team did not disappoint and again shared on tapestry to parents, videos and photos of the performance.

During the first part of the year, there were high cases of COVID-19 in the UK. The team made sure measures were in place to reduce the risks of bringing COVID-19 into the pre-school so that we had no staff shortage and stayed open.

In February all remaining restrictions were lifted which brought back 'normal life'. This meant that in the half term the children completed a 'Colour Hunt' of which we had a lot of children participate in and enjoy. This was also a great start to our fundraising for the year.

During the Easter term we managed to do a raffle before the Easter break. We had a fantastic response from both parents and Companies for donations after not being able to for two years.

Our Summer term was rather busy. We firstly celebrated the Pre-schools 50th Anniversary with a party for Staff, Parents and children on the field in May. We also had the 'Strawberry Fayre' where we provided the cream teas. We had a great day with volunteers from the staff and parents helping out on the day and also donations from parents and family members of cakes and treats to sell.

Then came our graduation for the children which was much enjoyed by parents seeing the children doing a performance and getting to say good bye to staff members.

Throughout the year parents have still continued to pay the voluntary snack contributions. This is much appreciated as this helps the pre-school enjoy lots of different snacks as well as other consumables.

**FINANCIAL REVIEW**

The objective of a charity is not to make a profit but to ensure that expenses are covered. The Pre-School's financial results show a surplus this year of £7,580 compared to a surplus of £2,485 last year. The increase in this year's surplus was mainly driven by the lifting of restrictions which meant that the Pre-School could run as 'normal' and fundraising events could be held as before.

The surplus will increase the balance of the reserves to remain in line with guidelines for redundancies in the unlikely event of the setting's closure in line with our reserves policy.

The Pre-School has a reserves policy in place to ensure that it can provide a consistent level of service protecting against unforeseen losses to income or increases in expenses and that its liabilities can be met should the Pre-School need to close. The aim is to build and maintain a reserve of three months income.

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 AUGUST 2022

The committee will annually review this reserve level to ensure that it will meet the following:

- Statutory redundancy liability for all staff.
- Pay for the notice period required to be given to staff.
- Outstanding holiday pay entitlement for staff
- Outstanding bills such as premises rent.
- Repayment of Government Funding Entitlement for sessions not provided.

In addition the Pre-School aim to build and maintain a reserve of one month's income to allow a small contingency to cover a temporary shortfall, for example due to low children numbers in the autumn term.

#### **PLANS FOR FUTURE PERIODS**

Our focus for the future is to continue to provide an outstanding pre-school for the next cohort of children. We recognise that due to the pandemic and 'lockdown life' there are some impacts to development and we hope to continue to work with parents as early years professional in understanding and providing the right kind of environment for children to learn and develop.

We are looking forward to organising this year's fundraising events and hope to create more events for parents and carers to meet.

#### **RESPONSIBILITIES OF THE TRUSTEES**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**YOUTH CLUB PRE SCHOOL**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 AUGUST 2022**

**INDEPENDENT EXAMINER**

Zoe Foo FCCA has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees



Jemma Newbold - Treasurer

17<sup>th</sup> November 2022

**YOUTH CLUB PRE SCHOOL**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**YOUTH CLUB PRE SCHOOL**  
**YEAR ENDED 31 AUGUST 2022**

I report on the accounts of the charity for the year ended 31 August 2022 which are set out on pages 7 to 12.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

**YOUTH CLUB PRE SCHOOL**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**YOUTH CLUB PRE SCHOOL *(continued)***  
**YEAR ENDED 31 AUGUST 2022**

Zoe Foo FCCA  
Independent examiner  
108 Priory Street  
Newport Pagnell  
Buckinghamshire  
MK16 9BL

17<sup>th</sup> November 2022

**YOUTH CLUB PRE SCHOOL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2022**

|   | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2022 | Total<br>Funds<br>2021 |
|---|-----------------------|---------------------|------------------------|------------------------|
| Note  | £                     | £                   | £                      | £                      |
| <b>INCOMING RESOURCES</b>                     |                       |                     |                        |                        |
| Incoming resources from generating funds:     |                       |                     |                        |                        |
| Voluntary income                              | 2                     | 152,219             | 5,895                  | 158,114                |
| Incoming resources from charitable activities | 3                     | 10,697              | -                      | 10,697                 |
| <b>TOTAL INCOMING RESOURCES</b>               |                       | <b>162,916</b>      | <b>5,895</b>           | <b>168,811</b>         |
| <b>RESOURCES EXPENDED</b>                     |                       |                     |                        |                        |
| Charitable activities                         |                       | (155,052)           | (4,375)                | (159,427)              |
| Governance costs                              | 4                     | (1,804)             | -                      | (1,804)                |
| <b>TOTAL RESOURCES EXPENDED</b>               |                       | <b>(156,856)</b>    | <b>(4,375)</b>         | <b>(161,231)</b>       |
| <b>NET INCOMING RESOURCES FOR THE YEAR</b>    | 5                     | <b>6,060</b>        | <b>1,520</b>           | <b>7,580</b>           |
| <b>RECONCILIATION OF FUNDS</b>                |                       |                     |                        |                        |
| Total funds brought forward                   |                       | 65,246              | 121                    | 65,367                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b>            |                       | <b>71,306</b>       | <b>1,641</b>           | <b>72,947</b>          |

All the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these financial statements.

# YOUTH CLUB PRE SCHOOL

## BALANCE SHEET

31 AUGUST 2022

|   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                                   |      |                            |                          |                          |                          |
| Tangible assets                                       | 7    | 1,514                      | -                        | 1,514                    | 2,066                    |
| <b>CURRENT ASSETS</b>                                 |      |                            |                          |                          |                          |
| Debtors   | 8    | -                          | -                        | -                        | 183                      |
| Cash at bank and in hand                              |      | 72,551                     | 1,641                    | 74,192                   | 63,218                   |
|   |      | 72,551                     | 1,641                    | 74,192                   | 63,401                   |
| <b>CREDITORS: Amounts falling due within one year</b> | 9    | (2,759)                    | -                        | (2,759)                  | (100)                    |
| <b>NET CURRENT ASSETS</b>                             |      | 69,792                     | 1,641                    | 71,433                   | 63,301                   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |      | 71,306                     | 1,641                    | 72,947                   | 65,367                   |
| <b>FUNDS</b>  |      |                            |                          |                          |                          |
| Unrestricted income funds                             | 10   | 71,306                     | -                        | 71,306                   | 65,246                   |
| Restricted income funds                               | 11   | -                          | 1,641                    | 1,641                    | 121                      |
| <b>TOTAL FUNDS</b>                                    |      | 71,306                     | 1,641                    | 72,947                   | 65,367                   |

These financial statements were approved by the members of the committee and authorised for issue on the 17<sup>th</sup> November 2022 and are signed on their behalf by:



Jemma Newbold - Treasurer



Lyn Cousins - Manager

The notes on pages 9 to 12 form part of these financial statements.

# YOUTH CLUB PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated and in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

#### Income

Income is recognised in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources and it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

#### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### Fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                     |   |               |
|---------------------|---|---------------|
| Equipment           | - | over 4 years  |
| Fixtures & Fittings | - | over 10 years |

### 2. VOLUNTARY INCOME

|               | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2022 | Total Funds<br>2021 |
|---------------|-----------------------|---------------------|---------------------|---------------------|
|               | £                     | £                   | £                   | £                   |
| <b>Income</b> |                       |                     |                     |                     |
| Income        | 151,855               | -                   | 151,855             | 144,399             |
| Uniform sales | 341                   | -                   | 341                 | 421                 |
| Other income  | 23                    | 5,895               | 5,918               | 438                 |
|               | <u>152,219</u>        | <u>5,895</u>        | <u>158,114</u>      | <u>145,258</u>      |

### 3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

|                      | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2022 | Total Funds<br>2021 |
|----------------------|-----------------------|---------------------|---------------------|---------------------|
|                      | £                     | £                   | £                   | £                   |
| Fundraising          | 4,168                 | -                   | 4,168               | 1,991               |
| Employment allowance | 6,529                 | -                   | 6,529               | 1,369               |
|                      | <u>10,697</u>         | <u>-</u>            | <u>10,697</u>       | <u>3,360</u>        |

# YOUTH CLUB PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

### 4. GOVERNANCE COSTS

|                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Accountancy fees | 1,252                      | -                        | 1,252                    | 1,197                    |
| Depreciation     | 552                        | -                        | 552                      | 552                      |
|                  | <u>1,804</u>               | <u>-</u>                 | <u>1,804</u>             | <u>1,749</u>             |

### 5. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

|                             | 2022<br>£    | 2021<br>£    |
|-----------------------------|--------------|--------------|
| Staff pension contributions | 2,060        | 1,963        |
| Depreciation                | 552          | 552          |
|                             | <u>2,612</u> | <u>2,515</u> |

### 6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

|                       | 2022<br>£      | 2021<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 124,921        | 115,821        |
| Social security costs | 7,139          | 6,458          |
| Other pension costs   | 2,059          | 1,963          |
|                       | <u>134,119</u> | <u>124,242</u> |

#### Particulars of employees:

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

|                            | 2022<br>No. | 2021<br>No. |
|----------------------------|-------------|-------------|
| Number of production staff | <u>10</u>   | <u>10</u>   |

No employee received remuneration of more than £60,000 during the year (2021 - Nil).

**YOUTH CLUB PRE SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2022**

**7. TANGIBLE FIXED ASSETS**

|                          | Equipment           | Fixtures & Fittings | Total               |
|--------------------------|---------------------|---------------------|---------------------|
|                          | £                   | £                   | £                   |
| <b>COST</b>              |                     |                     |                     |
| At 1 September 2021      | 1,588               | 3,347               | 4,935               |
| Additions                | -                   | -                   | -                   |
| <b>At 31 August 2022</b> | <u><u>1,588</u></u> | <u><u>3,347</u></u> | <u><u>4,935</u></u> |
| <b>DEPRECIATION</b>      |                     |                     |                     |
| At 1 September 2021      | 1,204               | 1,665               | 2,869               |
| Charge for the year      | 217                 | 335                 | 552                 |
| <b>At 31 August 2022</b> | <u><u>1,421</u></u> | <u><u>2,000</u></u> | <u><u>3,421</u></u> |
| <b>NET BOOK VALUE</b>    |                     |                     |                     |
| <b>At 31 August 2022</b> | <u><u>167</u></u>   | <u><u>1,347</u></u> | <u><u>1,514</u></u> |
| At 31 August 2021        | <u><u>384</u></u>   | <u><u>1,682</u></u> | <u><u>2,066</u></u> |

**8. DEBTORS**

|               | 2022            | 2021              |
|---------------|-----------------|-------------------|
|               | £               | £                 |
| Trade debtors | -               | -                 |
| Other debtors | -               | 183               |
|               | <u><u>-</u></u> | <u><u>183</u></u> |

**9. CREDITORS: Amounts falling due within one year**

|                                 | 2022                | 2021              |
|---------------------------------|---------------------|-------------------|
|                                 | £                   | £                 |
| Trade creditors                 | 109                 | 100               |
| Other taxes and social security | 1,854               | -                 |
| Other creditors                 | 433                 | -                 |
| Accruals and deferred income    | 363                 | -                 |
|                                 | <u><u>2,759</u></u> | <u><u>100</u></u> |

**10. UNRESTRICTED INCOME FUNDS**

|               | Balances at<br>1 <sup>st</sup> Sept 2021 | Incoming<br>resources | Outgoing<br>resources   | Balance at<br>31 <sup>st</sup> Aug 2022 |
|---------------|--|-----------------------|-------------------------|---|
|               | £  | £                     | £                       | £                                       |
| General Funds | <u><u>65,246</u></u>                     | <u><u>162,916</u></u> | <u><u>(156,856)</u></u> | <u><u>71,306</u></u>                    |

**YOUTH CLUB PRE SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2022**

**11. RESTRICTED INCOME FUNDS**

|                 | Balances at<br>1 <sup>st</sup> Sept 2021 | Incoming<br>resources | Outgoing<br>resources | Balance at<br>31 <sup>st</sup> Aug 2022 |
|-----------------|--|-----------------------|-----------------------|---|
|                 | £  | £                     | £                     | £                                       |
| Co-op Fund      | 121                                      | 3,622                 | (3,260)               | 483                                     |
| DAF             | -  | 800                   | -                     | 800                                     |
| Inclusion Grant | -  | 1,473                 | (1,115)               | 358                                     |
|                 | <u>121</u>                               | <u>5,895</u>          | <u>(4,375)</u>        | <u>1,641</u>                            |

**YOUTH CLUB PRE SCHOOL  
MANAGEMENT INFORMATION  
YEAR ENDED 31 AUGUST 2022**

**The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 5 to 6.**

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2022**

|  | 2022<br>£      | 2021<br>£      |
|--|----------------|----------------|
| <b>INCOMING RESOURCES</b>                            |                |                |
| <b>VOLUNTARY INCOME</b>                              |                |                |
| Income   | 151,855        | 144,399        |
| Uniform sales  | 341            | 421            |
| Other income   | 5,918          | 438            |
|  | <u>158,114</u> | <u>145,258</u> |
| <b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b> |                |                |
| Fundraising  | 4,168          | 1,991          |
| Employment allowance                                 | 6,529          | 1,369          |
|  | <u>10,697</u>  | <u>3,360</u>   |
| <b>TOTAL INCOMING RESOURCES</b>                      | <u>168,811</u> | <u>148,618</u> |
| <b>RESOURCES EXPENDED</b>                            |                |                |
| <b>CHARITABLE ACTIVITIES</b>                         |                |                |
| Cost of sales - Purchases                            | 4,484          | 2,821          |
| Staff costs - Wages & Salaries                       | 124,921        | 115,821        |
| Staff costs - Employer's NIC                         | 7,139          | 6,458          |
| Staff costs - Pension costs                          | 2,059          | 1,963          |
| Establishment - Rent                                 | 12,175         | 11,710         |
| Establishment - Repairs & maintenance                | -              | 51             |
| Establishment - Insurance                            | 288            | 1,176          |
| Office expenses - Other                              | 719            | 555            |
| Laundry and cleaning                                 | 693            | 871            |
| Other costs  | 6,949          | 2,728          |
| Staff welfare  | -              | 230            |
|  | <u>159,427</u> | <u>144,384</u> |
| <b>GOVERNANCE COSTS</b>                              |                |                |
| Accountancy fees                                     | 1,252          | 1,197          |
| Depreciation   | 552            | 552            |
|  | <u>1,804</u>   | <u>1,749</u>   |
| <b>TOTAL RESOURCES EXPENDED</b>                      | <u>161,231</u> | <u>146,133</u> |

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2022**

|  | <u>2022</u><br>£    | <u>2021</u><br>£    |
|--|---------------------|---------------------|
| <b>NET INCOMING RESOURCES FOR THE YEAR</b> | <u><b>7,580</b></u> | <u><b>2,485</b></u> |

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2022**

|  | 2022           | 2021           |
|--|----------------|----------------|
|  | £              | £              |
| <b>CHARITABLE ACTIVITIES</b>                   |                |                |
| <b>Direct charitable expenses</b>              |                |                |
| <b><i>Unrestricted charitable activity</i></b> |                |                |
| Cost of sales - Purchases                      | 4,484          | 2,821          |
| Staff costs - Wages & Salaries                 | 124,921        | 115,821        |
| Staff costs - Employer's NIC                   | 7,139          | 6,458          |
| Staff costs - Pension costs                    | 2,059          | 1,963          |
| Establishment - Rent                           | 12,175         | 11,710         |
| Establishment - Repairs & maintenance          | -              | 51             |
| Establishment - Insurance                      | 288            | 1,176          |
| Office expenses - Other                        | 719            | 555            |
| Laundry and cleaning                           | 693            | 871            |
| Other costs                                    | 2,574          | 2,445          |
|  | <b>155,052</b> | <b>143,871</b> |
| <b><i>Restricted charitable activity</i></b>   |                |                |
| Other costs                                    | 4,375          | 283            |
|  | <b>159,427</b> | <b>144,154</b> |
| <br><b><i>Support costs</i></b>                |                |                |
| Staff welfare                                  | -              | 230            |
|  | -              | 230            |
|  | <b>159,427</b> | <b>144,384</b> |
|  | <b>159,427</b> | <b>144,384</b> |

**YOUTH CLUB PRE SCHOOL  
UNAUDITED FINANCIAL STATEMENTS  
31 AUGUST 2022**

**Charity Number 1026827**

**YOUTH CLUB PRE SCHOOL**  
**FINANCIAL STATEMENTS YEAR ENDED**  
**31 AUGUST 2022**

| <b>CONTENTS</b>   | <b>PAGE</b> |
|---|-------------|
| Trustees annual report  | <b>1</b>    |
| Independent examiner's report to the trustees                           | <b>5</b>    |
| Statement of financial activities                                       | <b>7</b>    |
| Balance sheet   | <b>8</b>    |
| Notes to the financial statements                                       | <b>9</b>    |
| <b>The following pages do not form part of the financial statements</b> |             |
| Detailed statement of financial activities                              | <b>14</b>   |

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

### REFERENCE AND ADMINISTRATIVE DETAILS

|                                    |  |
|------------------------------------|--|
| <b>Registered charity name</b>     | Youth Club Pre School                                  |
| <b>Charity registration number</b> | 1026827  |
| <b>Principal office</b>            | Wolverton Road<br>Newport Pagnell<br>Bucks<br>MK16 8HX |

### The trustees

The trustees who served the charity during the period were as follows:

Danielle Clarke - Chair  
Jemma Newbold - Treasurer  
Nicola Ash - Secretary  
Eleni Holland  
Michelle Simkins  
Katherine Clark

**Secretary** Nicola Ash

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a document known as a constitution. It is an unincorporated association administered by trustees who are elected during the year.

### OBJECTIVES AND ACTIVITIES

The principal purpose of the Pre-School is to enhance the development and education of children under statutory school age.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The focus of our activities remains as the enhancement and development of children under statutory school age and a programme linked to the Early Years Foundation Statue (EYFS) and infant orientated events and activities.

This benefits the children by developing their confidence and social skills and helps them to settle into school when leaving. It also offers opportunities for activities to be offered that may not otherwise be experienced.

**YOUTH CLUB PRE SCHOOL**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 AUGUST 2022**

**ACHIEVEMENTS AND PERFORMANCE**

The pre-school is a charity that is managed by a volunteer chair and committee who support the pre-school manager – Lyn Cousins and her team. This was our first year since the COVID-19 pandemic where we faced less challenges than the previous two years, with the second half of the year with little to no restrictions.

In October we received the Co-op Community causes funding, of which we were part of last year. We managed to upgrade our outside area with new equipment and even managed to get some new toys to use for both inside and outside areas.

Unfortunately yet again Christmas was overshadowed by the pandemic with restrictions put in place and our Christmas performance to be behind closed doors. However, the team did not disappoint and again shared on tapestry to parents, videos and photos of the performance.

During the first part of the year, there were high cases of COVID-19 in the UK. The team made sure measures were in place to reduce the risks of bringing COVID-19 into the pre-school so that we had no staff shortage and stayed open.

In February all remaining restrictions were lifted which brought back 'normal life'. This meant that in the half term the children completed a 'Colour Hunt' of which we had a lot of children participate in and enjoy. This was also a great start to our fundraising for the year.

During the Easter term we managed to do a raffle before the Easter break. We had a fantastic response from both parents and Companies for donations after not being able to for two years.

Our Summer term was rather busy. We firstly celebrated the Pre-schools 50th Anniversary with a party for Staff, Parents and children on the field in May. We also had the 'Strawberry Fayre' where we provided the cream teas. We had a great day with volunteers from the staff and parents helping out on the day and also donations from parents and family members of cakes and treats to sell.

Then came our graduation for the children which was much enjoyed by parents seeing the children doing a performance and getting to say good bye to staff members.

Throughout the year parents have still continued to pay the voluntary snack contributions. This is much appreciated as this helps the pre-school enjoy lots of different snacks as well as other consumables.

**FINANCIAL REVIEW**

The objective of a charity is not to make a profit but to ensure that expenses are covered. The Pre-School's financial results show a surplus this year of £7,580 compared to a surplus of £2,485 last year. The increase in this year's surplus was mainly driven by the lifting of restrictions which meant that the Pre-School could run as 'normal' and fundraising events could be held as before.

The surplus will increase the balance of the reserves to remain in line with guidelines for redundancies in the unlikely event of the setting's closure in line with our reserves policy.

The Pre-School has a reserves policy in place to ensure that it can provide a consistent level of service protecting against unforeseen losses to income or increases in expenses and that its liabilities can be met should the Pre-School need to close. The aim is to build and maintain a reserve of three months income.

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 AUGUST 2022

The committee will annually review this reserve level to ensure that it will meet the following:

- Statutory redundancy liability for all staff.
- Pay for the notice period required to be given to staff.
- Outstanding holiday pay entitlement for staff
- Outstanding bills such as premises rent.
- Repayment of Government Funding Entitlement for sessions not provided.

In addition the Pre-School aim to build and maintain a reserve of one month's income to allow a small contingency to cover a temporary shortfall, for example due to low children numbers in the autumn term.

#### **PLANS FOR FUTURE PERIODS**

Our focus for the future is to continue to provide an outstanding pre-school for the next cohort of children. We recognise that due to the pandemic and 'lockdown life' there are some impacts to development and we hope to continue to work with parents as early years professional in understanding and providing the right kind of environment for children to learn and develop.

We are looking forward to organising this year's fundraising events and hope to create more events for parents and carers to meet.

#### **RESPONSIBILITIES OF THE TRUSTEES**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**YOUTH CLUB PRE SCHOOL**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 AUGUST 2022**

**INDEPENDENT EXAMINER**

Zoe Foo FCCA has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees



Jemma Newbold - Treasurer

17<sup>th</sup> November 2022

**YOUTH CLUB PRE SCHOOL**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**YOUTH CLUB PRE SCHOOL**  
**YEAR ENDED 31 AUGUST 2022**

I report on the accounts of the charity for the year ended 31 August 2022 which are set out on pages 7 to 12.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

**YOUTH CLUB PRE SCHOOL**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**YOUTH CLUB PRE SCHOOL *(continued)***  
**YEAR ENDED 31 AUGUST 2022**

Zoe Foo FCCA  
Independent examiner  
108 Priory Street  
Newport Pagnell  
Buckinghamshire  
MK16 9BL

17<sup>th</sup> November 2022

**YOUTH CLUB PRE SCHOOL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2022**

|   | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2022 | Total<br>Funds<br>2021 |                  |
|---|-----------------------|---------------------|------------------------|------------------------|------------------|
| Note  | £                     | £                   | £                      | £                      |                  |
| <b>INCOMING RESOURCES</b>                     |                       |                     |                        |                        |                  |
| Incoming resources from generating funds:     |                       |                     |                        |                        |                  |
| Voluntary income                              | 2                     | 152,219             | 5,895                  | 158,114                | 145,258          |
| Incoming resources from charitable activities | 3                     | 10,697              | -                      | 10,697                 | 3,360            |
| <b>TOTAL INCOMING RESOURCES</b>               |                       | <b>162,916</b>      | <b>5,895</b>           | <b>168,811</b>         | <b>148,618</b>   |
| <b>RESOURCES EXPENDED</b>                     |                       |                     |                        |                        |                  |
| Charitable activities                         |                       | (155,052)           | (4,375)                | (159,427)              | (144,384)        |
| Governance costs                              | 4                     | (1,804)             | -                      | (1,804)                | (1,749)          |
| <b>TOTAL RESOURCES EXPENDED</b>               |                       | <b>(156,856)</b>    | <b>(4,375)</b>         | <b>(161,231)</b>       | <b>(146,133)</b> |
| <b>NET INCOMING RESOURCES FOR THE YEAR</b>    | 5                     | <b>6,060</b>        | <b>1,520</b>           | <b>7,580</b>           | <b>2,485</b>     |
| <b>RECONCILIATION OF FUNDS</b>                |                       |                     |                        |                        |                  |
| Total funds brought forward                   |                       | 65,246              | 121                    | 65,367                 | 62,882           |
| <b>TOTAL FUNDS CARRIED FORWARD</b>            |                       | <b>71,306</b>       | <b>1,641</b>           | <b>72,947</b>          | <b>65,367</b>    |

All the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these financial statements.

# YOUTH CLUB PRE SCHOOL

## BALANCE SHEET

31 AUGUST 2022

|   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                                   |      |                            |                          |                          |                          |
| Tangible assets                                       | 7    | 1,514                      | -                        | 1,514                    | 2,066                    |
| <b>CURRENT ASSETS</b>                                 |      |                            |                          |                          |                          |
| Debtors   | 8    | -                          | -                        | -                        | 183                      |
| Cash at bank and in hand                              |      | 72,551                     | 1,641                    | 74,192                   | 63,218                   |
|   |      | 72,551                     | 1,641                    | 74,192                   | 63,401                   |
| <b>CREDITORS: Amounts falling due within one year</b> | 9    | (2,759)                    | -                        | (2,759)                  | (100)                    |
| <b>NET CURRENT ASSETS</b>                             |      | 69,792                     | 1,641                    | 71,433                   | 63,301                   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |      | 71,306                     | 1,641                    | 72,947                   | 65,367                   |
| <b>FUNDS</b>  |      |                            |                          |                          |                          |
| Unrestricted income funds                             | 10   | 71,306                     | -                        | 71,306                   | 65,246                   |
| Restricted income funds                               | 11   | -                          | 1,641                    | 1,641                    | 121                      |
| <b>TOTAL FUNDS</b>                                    |      | 71,306                     | 1,641                    | 72,947                   | 65,367                   |

These financial statements were approved by the members of the committee and authorised for issue on the 17<sup>th</sup> November 2022 and are signed on their behalf by:



Jemma Newbold - Treasurer



Lyn Cousins - Manager

The notes on pages 9 to 12 form part of these financial statements.

# YOUTH CLUB PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated and in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

#### Income

Income is recognised in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources and it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

#### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### Fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                     |   |               |
|---------------------|---|---------------|
| Equipment           | - | over 4 years  |
| Fixtures & Fittings | - | over 10 years |

### 2. VOLUNTARY INCOME

|               | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2022 | Total Funds<br>2021 |
|---------------|-----------------------|---------------------|---------------------|---------------------|
|               | £                     | £                   | £                   | £                   |
| <b>Income</b> |                       |                     |                     |                     |
| Income        | 151,855               | -                   | 151,855             | 144,399             |
| Uniform sales | 341                   | -                   | 341                 | 421                 |
| Other income  | 23                    | 5,895               | 5,918               | 438                 |
|               | <u>152,219</u>        | <u>5,895</u>        | <u>158,114</u>      | <u>145,258</u>      |

### 3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

|                      | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2022 | Total Funds<br>2021 |
|----------------------|-----------------------|---------------------|---------------------|---------------------|
|                      | £                     | £                   | £                   | £                   |
| Fundraising          | 4,168                 | -                   | 4,168               | 1,991               |
| Employment allowance | 6,529                 | -                   | 6,529               | 1,369               |
|                      | <u>10,697</u>         | <u>-</u>            | <u>10,697</u>       | <u>3,360</u>        |

# YOUTH CLUB PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

### 4. GOVERNANCE COSTS

|                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Accountancy fees | 1,252                      | -                        | 1,252                    | 1,197                    |
| Depreciation     | 552                        | -                        | 552                      | 552                      |
|                  | <u>1,804</u>               | <u>-</u>                 | <u>1,804</u>             | <u>1,749</u>             |

### 5. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

|                             | 2022<br>£    | 2021<br>£    |
|-----------------------------|--------------|--------------|
| Staff pension contributions | 2,060        | 1,963        |
| Depreciation                | 552          | 552          |
|                             | <u>2,612</u> | <u>2,515</u> |

### 6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

|                       | 2022<br>£      | 2021<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 124,921        | 115,821        |
| Social security costs | 7,139          | 6,458          |
| Other pension costs   | 2,059          | 1,963          |
|                       | <u>134,119</u> | <u>124,242</u> |

#### Particulars of employees:

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

|                            | 2022<br>No. | 2021<br>No. |
|----------------------------|-------------|-------------|
| Number of production staff | <u>10</u>   | <u>10</u>   |

No employee received remuneration of more than £60,000 during the year (2021 - Nil).

**YOUTH CLUB PRE SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2022**

**7. TANGIBLE FIXED ASSETS**

|                          | Equipment           | Fixtures & Fittings | Total               |
|--------------------------|---------------------|---------------------|---------------------|
|                          | £                   | £                   | £                   |
| <b>COST</b>              |                     |                     |                     |
| At 1 September 2021      | 1,588               | 3,347               | 4,935               |
| Additions                | -                   | -                   | -                   |
| <b>At 31 August 2022</b> | <u><u>1,588</u></u> | <u><u>3,347</u></u> | <u><u>4,935</u></u> |
| <b>DEPRECIATION</b>      |                     |                     |                     |
| At 1 September 2021      | 1,204               | 1,665               | 2,869               |
| Charge for the year      | 217                 | 335                 | 552                 |
| <b>At 31 August 2022</b> | <u><u>1,421</u></u> | <u><u>2,000</u></u> | <u><u>3,421</u></u> |
| <b>NET BOOK VALUE</b>    |                     |                     |                     |
| <b>At 31 August 2022</b> | <u><u>167</u></u>   | <u><u>1,347</u></u> | <u><u>1,514</u></u> |
| At 31 August 2021        | <u><u>384</u></u>   | <u><u>1,682</u></u> | <u><u>2,066</u></u> |

**8. DEBTORS**

|               | 2022            | 2021              |
|---------------|-----------------|-------------------|
|               | £               | £                 |
| Trade debtors | -               | -                 |
| Other debtors | -               | 183               |
|               | <u><u>-</u></u> | <u><u>183</u></u> |

**9. CREDITORS: Amounts falling due within one year**

|                                 | 2022                | 2021              |
|---------------------------------|---------------------|-------------------|
|                                 | £                   | £                 |
| Trade creditors                 | 109                 | 100               |
| Other taxes and social security | 1,854               | -                 |
| Other creditors                 | 433                 | -                 |
| Accruals and deferred income    | 363                 | -                 |
|                                 | <u><u>2,759</u></u> | <u><u>100</u></u> |

**10. UNRESTRICTED INCOME FUNDS**

|               | Balances at<br>1 <sup>st</sup> Sept 2021 | Incoming<br>resources | Outgoing<br>resources   | Balance at<br>31 <sup>st</sup> Aug 2022 |
|---------------|--|-----------------------|-------------------------|---|
|               | £  | £                     | £                       | £                                       |
| General Funds | <u><u>65,246</u></u>                     | <u><u>162,916</u></u> | <u><u>(156,856)</u></u> | <u><u>71,306</u></u>                    |

**YOUTH CLUB PRE SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2022**

**11. RESTRICTED INCOME FUNDS**

|                 | Balances at<br>1 <sup>st</sup> Sept 2021 | Incoming<br>resources | Outgoing<br>resources | Balance at<br>31 <sup>st</sup> Aug 2022 |
|-----------------|--|-----------------------|-----------------------|---|
|                 | £  | £                     | £                     | £                                       |
| Co-op Fund      | 121                                      | 3,622                 | (3,260)               | 483                                     |
| DAF             | -  | 800                   | -                     | 800                                     |
| Inclusion Grant | -  | 1,473                 | (1,115)               | 358                                     |
|                 | <u>121</u>                               | <u>5,895</u>          | <u>(4,375)</u>        | <u>1,641</u>                            |

**YOUTH CLUB PRE SCHOOL  
MANAGEMENT INFORMATION  
YEAR ENDED 31 AUGUST 2022**

**The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 5 to 6.**

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2022**

|  | 2022           | 2021           |
|--|----------------|----------------|
|  | £              | £              |
| <b>INCOMING RESOURCES</b>                            |                |                |
| <b>VOLUNTARY INCOME</b>                              |                |                |
| Income   | 151,855        | 144,399        |
| Uniform sales  | 341            | 421            |
| Other income   | 5,918          | 438            |
|  | <u>158,114</u> | <u>145,258</u> |
| <b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b> |                |                |
| Fundraising  | 4,168          | 1,991          |
| Employment allowance                                 | 6,529          | 1,369          |
|  | <u>10,697</u>  | <u>3,360</u>   |
| <b>TOTAL INCOMING RESOURCES</b>                      | <u>168,811</u> | <u>148,618</u> |
| <b>RESOURCES EXPENDED</b>                            |                |                |
| <b>CHARITABLE ACTIVITIES</b>                         |                |                |
| Cost of sales - Purchases                            | 4,484          | 2,821          |
| Staff costs - Wages & Salaries                       | 124,921        | 115,821        |
| Staff costs - Employer's NIC                         | 7,139          | 6,458          |
| Staff costs - Pension costs                          | 2,059          | 1,963          |
| Establishment - Rent                                 | 12,175         | 11,710         |
| Establishment - Repairs & maintenance                | -              | 51             |
| Establishment - Insurance                            | 288            | 1,176          |
| Office expenses - Other                              | 719            | 555            |
| Laundry and cleaning                                 | 693            | 871            |
| Other costs  | 6,949          | 2,728          |
| Staff welfare  | -              | 230            |
|  | <u>159,427</u> | <u>144,384</u> |
| <b>GOVERNANCE COSTS</b>                              |                |                |
| Accountancy fees                                     | 1,252          | 1,197          |
| Depreciation   | 552            | 552            |
|  | <u>1,804</u>   | <u>1,749</u>   |
| <b>TOTAL RESOURCES EXPENDED</b>                      | <u>161,231</u> | <u>146,133</u> |

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2022**

|  | <u>2022</u><br>£    | <u>2021</u><br>£    |
|--|---------------------|---------------------|
| <b>NET INCOMING RESOURCES FOR THE YEAR</b> | <u><b>7,580</b></u> | <u><b>2,485</b></u> |

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2022**

|  | 2022           | 2021    |
|--|----------------|---------|
|  | £              | £       |
| <b>CHARITABLE ACTIVITIES</b>                   |                |         |
| <b>Direct charitable expenses</b>              |                |         |
| <b><i>Unrestricted charitable activity</i></b> |                |         |
| Cost of sales - Purchases                      | 4,484          | 2,821   |
| Staff costs - Wages & Salaries                 | 124,921        | 115,821 |
| Staff costs - Employer's NIC                   | 7,139          | 6,458   |
| Staff costs - Pension costs                    | 2,059          | 1,963   |
| Establishment - Rent                           | 12,175         | 11,710  |
| Establishment - Repairs & maintenance          | -              | 51      |
| Establishment - Insurance                      | 288            | 1,176   |
| Office expenses - Other                        | 719            | 555     |
| Laundry and cleaning                           | 693            | 871     |
| Other costs                                    | 2,574          | 2,445   |
|  | <b>155,052</b> | 143,871 |
| <b><i>Restricted charitable activity</i></b>   |                |         |
| Other costs                                    | 4,375          | 283     |
|  | <b>159,427</b> | 144,154 |
| <br><b><i>Support costs</i></b>                |                |         |
| Staff welfare                                  | -              | 230     |
|  | -              | 230     |
|  | <b>159,427</b> | 144,384 |
|  | <b>159,427</b> | 144,384 |

**YOUTH CLUB PRE-SCHOOL**

England & Wales - Charity number 1026827

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# Accounts

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# MANAGERS REPORT FOR THE AGM

7/10/21

## September 2020 - July 2021

### Autumn term 2020

We returned to pre-school after the summer holidays with no restrictions to the number of children that could attend but still had many other restrictions still in place due to the Pandemic. We had many rules and regulations to follow from DfE (Department for Education), Ofsted, Milton Keynes Council and also the Town Council who had set strict rules on the hiring of the Youth Club building and as a result we had to have many risk assessments in place in order for us to open safely and limit the spread of Coronavirus.

We were all very surprised to see how well the children adapted to this new way of life and strangely enough the children were far more cooperative to the new rules and regulations than the parents! We had restrictions on the amount of equipment we could use, particularly soft toys and furnishings and there were new routines for constant hand washing in between each activity. The children also accepted the limitations on items coming in or going home from pre-school and Covid rules & regulations also meant that we couldn't go out on visits or have any visitors to the pre-school.

With all this in mind, we were determined to try and make life at pre-school as happy and 'normal' as possible.

During the autumn term we; -

- Ate pomegranates and honey to celebrate Jewish New year.
- Made a large heart shaped wall display to celebrate Grandparents day and showed it virtually.
- We all wished Amy (Deputy) the best of luck as she went off on Maternity leave. Ruth stepped in to cover the deputy's duties during Amy's absence.
- Made planet pictures and rockets to celebrate 'World space week'
- We celebrated 'autumn' by planting bulbs, exploring autumn colours, and creating autumn pictures.
- For Guy Fawkes we made a life size guy and ate apples dipped in chocolate.
- We went on a 'poppy' hunt and created a beautiful wall display before taking part in a 1 minute silence for Remembrance Day.
- For Children in Need, we dressed in spotty clothes, made Pudsy bear pictures and decorated cakes with spots.
- We practiced stopping and moving in line with the traffic lights and then practiced crossing the road safely during 'road safety week'
- We dressed in traditional costumes, tried some traditional sweets and made brightly coloured candles to celebrate Diwali.
- To celebrate Thanks Giving we drew 'turkey' pictures and enjoyed popcorn and pancakes at snack time.
- The children had a go at some Scottish dancing and made

- Scottish flags to celebrate St Andrew's Day
- For the last couple of weeks of the autumn term we were determined to celebrate Christmas and have as much fun as possible. We decorated the tree, put up decorations, made reindeer food, calendars, a variety of Christmas decorations as well as some cooking activities.
- Unfortunately Covid prevented us from holding our Christmas performance but we did manage to sing some of our favourite Christmas songs and shared them with the parents virtually.
- We ended the year with some party games and a surprise visit from Santa, who we found out on the field because Covid stopped him coming into the hall!

### **Spring term 2021**

During the spring term we: -

- Welcomed Michelle who joined us as a play assistant on a part time basis.
- We jumped like kangaroos and made dot art to celebrate Australia Day.
- We read and extended some traditional stories to celebrate National Story Telling Week.
- For Chinese New Year we dressed in traditional costumes to eat at the Chinese restaurant and then we wrote Chinese numbers on some lanterns.
- For St David's Day, we made lots of daffodils to create a large wall freeze and then we listened to the story of St. David.
- The children enjoyed coming to pre-school dressed as their favourite book characters to celebrate World Book day.
- The children made beautiful flowers and then sent a special message via Tapestry to tell their mums how much they loved them on Mothering Sunday.
- We created clover shaped paintings for St. Patrick's Day
- Dressing in red and having a disco party was the order of the day to help us raise funds for Red Nose Day.
- The Hindu festival of Holi was celebrated with the help of some straws and lots of coloured paint
- Easter activities included making chocolate nests and Easter bonnets and taking part in an Easter bonnet parade

### **Summer term 2021**

During the summer term we: -

- On World Earth Day the children made their own worlds and we talked about how we can look after our world by recycling and caring for nature.
- For St George's day we made shields and then all took turns to have a dual on the field just like knights.
- To celebrate Eid we discussed where Muslims go to pray and then dressed up before taking our shoes off for a celebration party.
- The children made beautiful bees using dabbers and hanged them in the book corner to celebrate World bee Day.
- Each child made a butterfly picture to create a summer themed wall hanging to celebrate 'children's art week'

- Hand prints and name cards were used to make Father's Day cards.
- Lots of junk modelling was used to make musical instruments to celebrate 'make music day' and then we used the instruments whilst singing 'I am a music man.....'
- We finally finished the year with a Graduation for our school leavers. There were still restrictions in place such as limits on adults attending and we had to hold it outside but the weather was kind to us and the children did us proud as they were presented with their medals and certificates.

Covid-19 has made it a very strange year but we managed to pull it off! This was only made possible by the hard work and dedication of the staff. No matter what the Government threw at us, they adapted very quickly and made sure that all of us, children and adults, stayed safe during these very trying times. I thank them all for their tenacity and team work over the past year.

I would also like to say a big thank you to our committee members who gave up their time to support the pre-school during these difficult times.

But most of all we would like to say a very special thank you to 2 very special people. Rachel and Michelle were supposed to resign as Chair and Treasurer in October 2020 but when we were unable to recruit new members to the committee due to Covid, they stayed on for another year which meant that the pre-school was legally protected from closure. Best of all they did not just stay on in name only they continued to support the staff and keep morals high and also made sure that the finances were looked after; in particular ensuring that the staff continued to be paid during the lockdown. Their support to us has been above and beyond what would normally be expected of a committee member and for that, the staff would like to show their gratitude.

Thank you.

Lyn Cousins  
Manager

# Youth Club Pre-school

## Profit and Loss Report

01 September, 2020 - 31 August, 2021

| Sales                              |                              |                    |
|------------------------------------|------------------------------|--------------------|
| 4000 - Fee income (from parents)   | 17,848.15                    |                    |
| 4001 - Council Funding - Fees      | 125,551.86                   |                    |
| 4002 - Fundraising income          | 1,990.79                     |                    |
| 4003 - Tshirt sales                | 420.70                       |                    |
| 4010 - Donations                   | 25.00                        |                    |
| 4011 - Snack Income (from parents) | 999.00                       |                    |
| 4900 - Miscellaneous income        | 8.65                         |                    |
|                                    | <b>Total Sales</b>           | <b>£146,844.15</b> |
| Direct Expenses                    |                              |                    |
| 5000 - Materials Purchased         | 1,060.25                     |                    |
| 5001 - Snack for children          | 280.69                       |                    |
| 5002 - Fundraising Purchases       | 1,479.84                     |                    |
| 5009 - Toys and Equipment (Main)   | 529.64                       |                    |
| 6202 - Early years pupil premium   | 75.33                        |                    |
| 6203 - Coop funding                | -404.43                      |                    |
| 7003 - Wages                       | 115,820.76                   |                    |
| 7004 - Employers NI costs          | 5,088.66                     |                    |
| 7010 - Employers Pension (NEST)    | 1,962.82                     |                    |
|                                    | <b>Total Direct Expenses</b> | <b>£125,893.56</b> |
|                                    | <b>GROSS PROFIT / LOSS</b>   | <b>£20,950.59</b>  |
| Overheads                          |                              |                    |
| 7100 - Rent                        | 11,710.40                    |                    |
| 7403 - Staff Welfare               | 230.43                       |                    |

|   |                          |                   |
|---|--------------------------|-------------------|
| 7500 - Printing, postage and stationary | 125.72                   |                   |
| 7530 - Telephone                        | 359.97                   |                   |
| 7551 - Internet Charges                 | 69.84                    |                   |
| 7600 - Legal Fees                       | 35.00                    |                   |
| 7602 - Accountancy Fees                 | 1,197.00                 |                   |
| 7800 - Repairs and Renewals             | 50.78                    |                   |
| 7801 - Cleaning                         | 870.57                   |                   |
| 8000 - Depreciation expenses            | 551.94                   |                   |
| 8201 - Subscriptions                    | 672.16                   |                   |
| 8202 - Clothing Costs                   | 1,416.42                 |                   |
| 8204 - Insurance                        | 1,175.56                 |                   |
|   | <b>Total Overheads</b>   | <b>£18,465.79</b> |
| <hr/>                                   |                          |                   |
|   | <b>NET PROFIT / LOSS</b> | <b>£2,484.80</b>  |
| <hr/>                                   |                          |                   |

**YOUTH CLUB PRE SCHOOL  
UNAUDITED FINANCIAL STATEMENTS  
31 AUGUST 2021**

**Charity Number 1026827**

**YOUTH CLUB PRE SCHOOL**  
**FINANCIAL STATEMENTS YEAR ENDED**  
**31 AUGUST 2021**

| <b>CONTENTS</b>   | <b>PAGE</b> |
|---|-------------|
| Trustees annual report  | <b>1</b>    |
| Independent examiner's report to the trustees                           | <b>5</b>    |
| Statement of financial activities                                       | <b>7</b>    |
| Balance sheet   | <b>8</b>    |
| Notes to the financial statements                                       | <b>9</b>    |
| <b>The following pages do not form part of the financial statements</b> |             |
| Detailed statement of financial activities                              | <b>14</b>   |

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

### REFERENCE AND ADMINISTRATIVE DETAILS

|                                    |  |
|------------------------------------|--|
| <b>Registered charity name</b>     | Youth Club Pre School                                  |
| <b>Charity registration number</b> | 1026827  |
| <b>Principal office</b>            | Wolverton Road<br>Newport Pagnell<br>Bucks<br>MK16 8HX |

### The trustees

The trustees who served the charity during the period were as follows:

Rachel Cahill - Chair  
Michelle Quill – Treasurer  
Charlotte Griffiths – Secretary  
Katherine Clark  
Louise Jones  
Eleni Holland  
Danielle Clarke  
Michelle Simkins  
Karen Wisson

|                  |                     |
|------------------|---------------------|
| <b>Secretary</b> | Charlotte Griffiths |
|------------------|---------------------|

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a document known as a constitution. It is an unincorporated association administered by trustees who are elected during the year.

### OBJECTIVES AND ACTIVITIES

The principal purpose of the Pre-School is to enhance the development and education of children under statutory school age.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The focus of our activities remains as the enhancement and development of children under statutory school age and a programme linked to the Early Years Foundation Statue (EYFS) and infant orientated events and activities.

This benefits the children by developing their confidence and social skills and helps them to settle into school when leaving. It also offers opportunities for activities to be offered that may not otherwise be experienced.

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 AUGUST 2021

#### **ACHIEVEMENTS AND PERFORMANCE**

The pre-school is a charity that is managed by a volunteer chair and committee who support the pre-school manager – Lyn Cousins and her team. This was our second year dealing with the COVID-19 pandemic and the challenges that it presented. It was good to see ‘normal’ life creeping back in as the year end on.

Christmas was overshadowed by the pandemic and unfortunately our usual Christmas performance had to be behind closed doors but the team did a great job sharing photos and videos on Tapestry so that parents could have some memories. Although the rest of the country went into a second lockdown in January 2021, the pre-school stayed open. The team worked hard to keep everyone safe, putting themselves at risk on a daily base. I’m very proud of what they achieved throughout this time.

In the February half term the children completed a ‘Scavenger Hunt’ which was enjoyed thoroughly and also helped with our fundraising.

Our summer term was much more ‘normal’ with a graduation party for our school leavers. Although we still had social distancing rules to abide by it was nice to have parents back.

Parents have continued to pay the voluntary snack contribution which helps the Pre-School to buy consumables such as cleaning products. We are very grateful to those who have contributed and continue to do so.

We were lucky enough to be one of the Co-Op Community Causes and look forward to receiving funds in October 2021. We plan to use this money to continue to enhance our outdoor space.

#### **FINANCIAL REVIEW**

The objective of a charity is not to make a profit but to ensure that expenses are covered. The Pre-School's financial results show a surplus this year of £2,485 compared to a deficit of (£9,919) last year. The previous years deficit was mainly driven by the cost of the 50% balance for the wetpour that was put in the Preschool garden area to replace the tiles and having to close for two months due to Covid 19 but still having the outgoings.

The surplus will increase the balance of the reserves to remain in line with guidelines for redundancies in the unlikely event of the setting’s closure in line with our reserves policy.

The Pre-School has a reserves policy in place to ensure that it can provide a consistent level of service protecting against unforeseen losses to income or increases in expenses and that it’s liabilities can be met should the Pre-School need to close. The aim is to build and maintain a reserve of three months income.

The committee will annually review this reserve level to ensure that it will meet the following:

- Statutory redundancy liability for all staff.
- Pay for the notice period required to be given to staff.
- Outstanding holiday pay entitlement for staff
- Outstanding bills such as premises rent.
- Repayment of Government Funding Entitlement for sessions not provided.

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 AUGUST 2021

In addition the Pre-School aim to build and maintain a reserve of one month's income to allow a small contingency to cover a temporary shortfall, for example due to low children numbers in the autumn term.

#### **PLANS FOR FUTURE PERIODS**

Our focus for the future is to continue to provide an outstanding pre-school for the next cohort of children who are growing up in a different world due to the pandemic. We recognise that there could be some that could have some impacts on their development due to this new 'lockdown life' and we understand our role as early years professionals in offering the right kind of environment for children to learn and develop.

We are looking forward to organising some fundraising events this next year and creating some opportunities for parents and carers to meet and get to know each other.

#### **RESPONSIBILITIES OF THE TRUSTEES**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**YOUTH CLUB PRE SCHOOL**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 AUGUST 2021**

**INDEPENDENT EXAMINER**

Zoe Foo FCCA has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

Committee member

7<sup>th</sup> October 2021

**YOUTH CLUB PRE SCHOOL**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**YOUTH CLUB PRE SCHOOL**  
**YEAR ENDED 31 AUGUST 2021**

I report on the accounts of the charity for the year ended 31 August 2021 which are set out on pages 7 to 12.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

**YOUTH CLUB PRE SCHOOL**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
YOUTH CLUB PRE SCHOOL *(continued)***

**YEAR ENDED 31 AUGUST 2021**

Zoe Foo FCCA  
Independent examiner  
108 Priory Street  
Newport Pagnell  
Buckinghamshire  
MK16 9BL

7<sup>th</sup> October 2021

**YOUTH CLUB PRE SCHOOL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2021**

|   | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds<br>2021 | Total<br>Funds<br>2020 |                  |
|---|-----------------------|---------------------|------------------------|------------------------|------------------|
| Note  | £                     | £                   | £                      | £                      |                  |
| <b>INCOMING RESOURCES</b>                     |                       |                     |                        |                        |                  |
| Incoming resources from generating funds:     |                       |                     |                        |                        |                  |
| Voluntary income                              | 2                     | 144,854             | 404                    | 145,258                | 140,411          |
| Incoming resources from charitable activities | 3                     | 3,360               | -                      | 3,360                  | 4,630            |
| <b>TOTAL INCOMING RESOURCES</b>               |                       | <b>148,214</b>      | <b>404</b>             | <b>148,618</b>         | <b>145,041</b>   |
| <b>RESOURCES EXPENDED</b>                     |                       |                     |                        |                        |                  |
| Charitable activities                         |                       | (144,101)           | (283)                  | (144,384)              | (153,104)        |
| Governance costs                              | 4                     | (1,749)             | -                      | (1,749)                | (1,856)          |
| <b>TOTAL RESOURCES EXPENDED</b>               |                       | <b>(145,850)</b>    | <b>(283)</b>           | <b>(146,133)</b>       | <b>(154,960)</b> |
| <b>NET INCOMING RESOURCES FOR THE YEAR</b>    | 5                     | <b>2,364</b>        | <b>121</b>             | <b>2,485</b>           | <b>(9,919)</b>   |
| <b>RECONCILIATION OF FUNDS</b>                |                       |                     |                        |                        |                  |
| Total funds brought forward                   |                       | 62,882              | -                      | 62,882                 | 72,801           |
| <b>TOTAL FUNDS CARRIED FORWARD</b>            |                       | <b>65,246</b>       | <b>121</b>             | <b>65,367</b>          | <b>62,882</b>    |

All the above amounts relate to continuing activities.

The notes on pages 9 to 12 form part of these financial statements.

# YOUTH CLUB PRE SCHOOL

## BALANCE SHEET

31 AUGUST 2021

|   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                                   |      |                            |                          |                          |                          |
| Tangible assets                                       | 7    | 2,066                      | -                        | 2,066                    | 2,618                    |
| <b>CURRENT ASSETS</b>                                 |      |                            |                          |                          |                          |
| Debtors   | 8    | 183                        | -                        | 183                      | 262                      |
| Cash at bank and in hand                              |      | 63,097                     | 121                      | 63,218                   | 60,197                   |
|   |      | 63,280                     | 121                      | 63,401                   | 60,459                   |
| <b>CREDITORS: Amounts falling due within one year</b> | 9    | (100)                      | -                        | (100)                    | (195)                    |
| <b>NET CURRENT ASSETS</b>                             |      | 63,180                     | 121                      | 63,301                   | 60,265                   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |      | 65,246                     | 121                      | 65,367                   | 62,882                   |
| <b>FUNDS</b>  |      |                            |                          |                          |                          |
| Unrestricted income funds                             | 10   | 65,246                     | -                        | 65,246                   | 62,882                   |
| Restricted income funds                               | 11   | -                          | 121                      | 121                      | -                        |
| <b>TOTAL FUNDS</b>                                    |      | 65,246                     | 121                      | 65,367                   | 62,882                   |

These financial statements were approved by the members of the committee and authorised for issue on the 7<sup>th</sup> October 2021 and are signed on their behalf by:

Committee member

Pre-School Manager

The notes on pages 9 to 12 form part of these financial statements.

# YOUTH CLUB PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated and in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

#### Income

Income is recognised in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources and it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

#### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### Fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                     |   |               |
|---------------------|---|---------------|
| Equipment           | - | over 4 years  |
| Fixtures & Fittings | - | over 10 years |

### 2. VOLUNTARY INCOME

|               | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2021 | Total Funds<br>2020 |
|---------------|-----------------------|---------------------|---------------------|---------------------|
|               | £                     | £                   | £                   | £                   |
| <b>Income</b> |                       |                     |                     |                     |
| Income        | 144,399               | -                   | 144,399             | 139,046             |
| Uniform sales | 421                   | -                   | 421                 | 449                 |
| Other income  | 34                    | 404                 | 438                 | 916                 |
|               | <u>144,854</u>        | <u>404</u>          | <u>145,258</u>      | <u>140,411</u>      |

### 3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

|                      | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2021 | Total Funds<br>2020 |
|----------------------|-----------------------|---------------------|---------------------|---------------------|
|                      | £                     | £                   | £                   | £                   |
| Fundraising          | 1,991                 | -                   | 1,991               | 1,999               |
| Employment allowance | 1,369                 | -                   | 1,369               | 2,631               |
|                      | <u>3,360</u>          | <u>-</u>            | <u>3,360</u>        | <u>4,630</u>        |

# YOUTH CLUB PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2021

### 4. GOVERNANCE COSTS

|                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Accountancy fees | 1,197                      | -                        | 1,197                    | 1,124                    |
| Depreciation     | 552                        | -                        | 552                      | 732                      |
|                  | <u>1,749</u>               | <u>-</u>                 | <u>1,749</u>             | <u>1,856</u>             |

### 5. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

|                             | 2021<br>£    | 2020<br>£    |
|-----------------------------|--------------|--------------|
| Staff pension contributions | 1,963        | 1,963        |
| Depreciation                | 552          | 732          |
|                             | <u>1,963</u> | <u>1,963</u> |

### 6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

|                       | 2021<br>£      | 2020<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 115,821        | 121,258        |
| Social security costs | 6,458          | 7,079          |
| Other pension costs   | 1,963          | 1,963          |
|                       | <u>124,242</u> | <u>130,300</u> |

#### Particulars of employees:

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

|                            | 2021<br>No. | 2020<br>No. |
|----------------------------|-------------|-------------|
| Number of production staff | <u>10</u>   | <u>10</u>   |

No employee received remuneration of more than £60,000 during the year (2020 - Nil).

**YOUTH CLUB PRE SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2021**

**7. TANGIBLE FIXED ASSETS**

|                          | Equipment    | Fixtures & Fittings | Total        |
|--------------------------|--------------|---------------------|--------------|
|                          | £            | £                   | £            |
| <b>COST</b>              |              |                     |              |
| At 1 September 2020      | 1,588        | 3,347               | 4,935        |
| Additions                | -            | -                   | -            |
| <b>At 31 August 2021</b> | <u>1,588</u> | <u>3,347</u>        | <u>4,935</u> |
| <b>DEPRECIATION</b>      |              |                     |              |
| At 1 September 2020      | 987          | 1,330               | 2,317        |
| Charge for the year      | 217          | 335                 | 552          |
| <b>At 31 August 2021</b> | <u>1,204</u> | <u>1,665</u>        | <u>2,869</u> |
| <b>NET BOOK VALUE</b>    |              |                     |              |
| <b>At 31 August 2021</b> | <u>384</u>   | <u>1,682</u>        | <u>2,066</u> |
| At 31 August 2020        | <u>601</u>   | <u>2,017</u>        | <u>2,618</u> |

**8. DEBTORS**

|               | 2021       | 2020       |
|---------------|------------|------------|
|               | £          | £          |
| Trade debtors | -          | 262        |
| Other debtors | 183        | -          |
|               | <u>183</u> | <u>262</u> |

**9. CREDITORS: Amounts falling due within one year**

|                 | 2021       | 2020       |
|-----------------|------------|------------|
|                 | £          | £          |
| Trade creditors | <u>100</u> | <u>195</u> |

**10. UNRESTRICTED INCOME FUNDS**

|               | Balances at<br>1 <sup>st</sup> Sept 2020 | Incoming<br>resources | Outgoing<br>resources | Balance at<br>31 <sup>st</sup> Aug 2021 |
|---------------|--|-----------------------|-----------------------|---|
|               | £  | £                     | £                     | £                                       |
| General Funds | <u>62,882</u>                            | <u>148,214</u>        | <u>(145,850)</u>      | <u>65,246</u>                           |

**YOUTH CLUB PRE SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2021**

**11. RESTRICTED INCOME FUNDS**

|            | <b>Balances at<br/>1<sup>st</sup> Sept 2020</b> | <b>Incoming<br/>resources</b> | <b>Outgoing<br/>resources</b> | <b>Balance at<br/>31<sup>st</sup> Aug 2021</b> |
|------------|---|-------------------------------|-------------------------------|--|
| Co-op Fund | £<br>-  | £<br>404                      | £<br>(283)                    | £<br>121                                       |
|            | <u>          </u>                               | <u>          </u>             | <u>          </u>             | <u>          </u>                              |

**YOUTH CLUB PRE SCHOOL  
MANAGEMENT INFORMATION  
YEAR ENDED 31 AUGUST 2021**

**The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 5 to 6.**

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2021**

|  | <b>2021</b>           | <b>2020</b>    |
|--|-----------------------|----------------|
|  | £                     | £              |
| <b>INCOMING RESOURCES</b>                            |                       |                |
| <b>VOLUNTARY INCOME</b>                              |                       |                |
| Income   | <b>144,399</b>        | 139,046        |
| Uniform sales  | <b>421</b>            | 449            |
| Other income   | <b>438</b>            | 916            |
|  | <u><b>145,258</b></u> | <u>140,411</u> |
| <b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b> |                       |                |
| Fundraising  | <b>1,991</b>          | 1,999          |
| Employment allowance                                 | <b>1,369</b>          | 2,631          |
|  | <u><b>3,360</b></u>   | <u>4,630</u>   |
| <b>TOTAL INCOMING RESOURCES</b>                      | <u><b>148,618</b></u> | <u>145,041</u> |
| <b>RESOURCES EXPENDED</b>                            |                       |                |
| <b>CHARITABLE ACTIVITIES</b>                         |                       |                |
| Cost of sales - Purchases                            | <b>2,821</b>          | 3,369          |
| Staff costs - Wages & Salaries                       | <b>115,821</b>        | 121,258        |
| Staff costs - Employer's NIC                         | <b>6,458</b>          | 7,079          |
| Staff costs - Pension costs                          | <b>1,963</b>          | 1,963          |
| Establishment - Rent                                 | <b>11,710</b>         | 8,694          |
| Establishment - Repairs & maintenance                | <b>51</b>             | 4,498          |
| Establishment - Insurance                            | <b>1,176</b>          | 1,151          |
| Office expenses - Other                              | <b>555</b>            | 578            |
| Training courses                                     | <b>-</b>              | 488            |
| Pre-School outing                                    | <b>-</b>              | 615            |
| Laundry and cleaning                                 | <b>871</b>            | 695            |
| Other costs  | <b>2,728</b>          | 2,555          |
| Staff welfare  | <b>230</b>            | 161            |
|  | <u><b>144,384</b></u> | <u>153,104</u> |
| <b>GOVERNANCE COSTS</b>                              |                       |                |
| Accountancy fees                                     | <b>1,197</b>          | 1,124          |
| Depreciation   | <b>552</b>            | 732            |
|  | <u><b>1,749</b></u>   | <u>1,856</u>   |
| <b>TOTAL RESOURCES EXPENDED</b>                      | <u><b>146,133</b></u> | <u>154,960</u> |

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2021**

|  | £ | <u>2021</u><br>£    | <u>2020</u><br>£      |
|--|---|---------------------|-----------------------|
| <b>NET INCOMING RESOURCES FOR THE YEAR</b> |   | <u><b>2,485</b></u> | <u><b>(9,919)</b></u> |

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2021**

|  | 2021           | 2020    |
|--|----------------|---------|
|  | £              | £       |
| <b>CHARITABLE ACTIVITIES</b>                   |                |         |
| <b>Direct charitable expenses</b>              |                |         |
| <b><i>Unrestricted charitable activity</i></b> |                |         |
| Cost of sales - Purchases                      | 2,821          | 3,369   |
| Staff costs - Wages & Salaries                 | 115,821        | 121,258 |
| Staff costs - Employer's NIC                   | 6,458          | 7,079   |
| Staff costs - Pension costs                    | 1,963          | 1,963   |
| Establishment - Rent                           | 11,710         | 8,694   |
| Establishment - Repairs & maintenance          | 51             | 4,498   |
| Establishment - Insurance                      | 1,176          | 1,151   |
| Office expenses - Other                        | 555            | 578     |
| Training courses                               | -              | 488     |
| Pre-School outing                              | -              | 615     |
| Laundry and cleaning                           | 871            | 695     |
| Other costs                                    | 2,445          | 2,555   |
|  | <b>143,871</b> | 152,943 |
| <b><i>Restricted charitable activity</i></b>   |                |         |
| Other costs                                    | 283            | -       |
|  | <b>144,154</b> | 152,943 |
| <br><b><i>Support costs</i></b>                |                |         |
| Staff welfare                                  | 230            | 161     |
|  | <b>230</b>     | 161     |
|  | <b>144,384</b> | 153,104 |
|  | <b>144,384</b> | 153,104 |

**YOUTH CLUB PRE-SCHOOL**

England & Wales - Charity number 1026827

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# Accounts

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## **Youth Club Pre-School AGM**

**08/02/2021**

### **Chair Report**

The pre-school is a charity that is managed by a volunteer chair and committee who support the pre-school manager – Lyn Cousins and her team. This year has been over-shadowed with dealing with the COVID-19 pandemic and the challenges that presented. We delayed our AGM while we considered the best approach due to the pandemic.

There were some changes to the committee in the Autumn 2019 term with the previous chair and treasurer stepping down as well as 3 committee members. We welcomed 4 new committee members.

We started the year with 51 children rising to 57 by the spring term 2020 and 65 by the summer term 2020.

In October, with the help of some of our parents we cleared our outdoor play area ready for a wet pour surface to be laid. This has really improved the space making it more usable in a variety of weathers and creates a nice bright environment for the children to explore. There is still some work to go to improve it further and we hope to make some changes next year.

We had the brilliant news of retaining our outstanding Ofsted rating for the third time in a row when we were inspected in November 2019. We were assessed under the updated Ofsted framework so this was even more of a success that we were able to achieve such a good rating.

Christmas was successful with a fantastic Christmas performance and raffle. We organised a trip to Gullivers Land for parents and children to see Santa, everyone had a great time. In February half term the children completed a 'Colour Hunt' which was enjoyed thoroughly and also helped with our fundraising.

With the news of the first lockdown in March 2020 we had to take the decision to close the pre-school. We reviewed the need to stay open for key workers and vulnerable children however we only had 2 parents who would have used the pre-school and no vulnerable children on the register. It was a difficult decision to make but we decided it would not be viable to open as we also have staff who needed to shield. We refunded any fees that had already been charged for the last 2 weeks of the spring 2020 term. We followed the government guidance about continuing to pay staff as we were still in receipt of our early years funding. We rent our premises from the local council and they cancelled our rent for the period we were closed. Staff communicated with parents via social media and our Tapestry platform trying to maintain engagement for the children and offer ideas of activities and things to do with children at home.

In June 2020 following the easing of restrictions, we re-opened and were able to take a reduced number of children. We operated a bubble system and made changes to the way children were dropped off and collected to keep everyone as safe as possible. Due to restrictions, we weren't able to run our usual Sports Day or trip. We also missed out on the community 'Strawberry Fayre' event as this was cancelled due to COVID restrictions. We were able to do a 'Bag2School' collection for used clothes and this went well.

We were able to say goodbye to our school leavers with a special party, sadly parents couldn't attend but we took photos and videos and shared these.

The committee took the decision this year to introduce a voluntary contribution towards snacks and other consumables. This is shown on an invoice to parents on a half-termly basis and it is made clear it's voluntary and parents are not chased for payment. We have received a good response from this and it has helped hugely towards our ongoing costs for snacks but also consumables such as hand sanitiser and gloves which as our need for these has increased this year.

#### Plans for the future

Our focus for the future is to continue to provide an outstanding pre-school for the next co-hort of children who are growing up in a different world due to the pandemic. We recognise that there could be some that could be some impacts on their development due to this new 'lockdown life' and we understand our role as early years professionals in offering the right kind of environment for children to learn and develop .

We are also trying to build up some community fundraising so that we can buy new equipment for the children and continue to upgrade our outdoor space.

Rachel Cahill

Chair, Youth Club Pre-School Committee

This period only

| Nominal Code | Name  | Last Financial Year |            |
|--------------|---|---------------------|------------|
|              |   | Debit               | Credit     |
| 0020         | Canopy  | 3,346.68            |            |
| 0025         | Canopy Accumulated Depreciation               |                     | 1,330.00   |
| 0060         | Computer Equipment                            | 1,587.94            |            |
| 0061         | Computer Equipment - Accumulated Depreciation |                     | 987.00     |
| 1100         | Trade Debtors                                 | 66.60               |            |
| 1200         | Bank Main Account                             | 470.74              |            |
| 1210         | Petty Cash                                    |                     | 19.10      |
| 1250         | Reserve Account                               |                     | 9,925.35   |
| 1260         | Fundraising Account                           |                     | 804.54     |
| 3100         | Profit and Loss Account                       |                     | 2,325.36   |
| 4000         | Fee income (from parents)                     |                     | 12,281.55  |
| 4001         | Council Funding - Fees                        |                     | 126,354.87 |
| 4002         | Fundraising income                            |                     | 1,999.15   |
| 4003         | Tshirt sales                                  |                     | 448.50     |
| 4009         | Day out income                                |                     | 592.30     |
| 4011         | Snack Income (from parents)                   |                     | 410.00     |
| 4900         | Miscellaneous income                          |                     | 323.85     |
| 5000         | Materials Purchased                           | 367.39              |            |
| 5001         | Snack for children                            | 233.28              |            |
| 5002         | Fundraising Purchases                         | 2,768.68            |            |
| 5003         | Day out expense                               | 615.45              |            |
| 5009         | Toys and Equipment (Main)                     | 280.14              |            |
| 6201         | Advertising                                   | 66.00               |            |
| 6202         | Early years pupil premium                     | 208.92              |            |
| 6204         | DAF   | 604.94              |            |
| 7003         | Wages   | 121,257.52          |            |
| 7004         | Employers NI costs                            | 4,448.42            |            |
| 7010         | Employers Pension (NEST)                      | 1,963.46            |            |
| 7100         | Rent  | 8,693.50            |            |
| 7403         | Staff Welfare                                 | 160.67              |            |
| 7500         | Printing, postage and stationary              | 336.21              |            |
| 7530         | Telephone                                     | 241.62              |            |



**YOUTH CLUB PRE SCHOOL  
UNAUDITED FINANCIAL STATEMENTS  
31 AUGUST 2020**

**Charity Number 1026827**

**YOUTH CLUB PRE SCHOOL**  
**FINANCIAL STATEMENTS YEAR ENDED**  
**31 AUGUST 2020**

| <b>CONTENTS</b>   | <b>PAGE</b> |
|---|-------------|
| Trustees annual report  | <b>1</b>    |
| Independent examiner's report to the trustees                           | <b>5</b>    |
| Statement of financial activities                                       | <b>7</b>    |
| Balance sheet   | <b>8</b>    |
| Notes to the financial statements                                       | <b>9</b>    |
| <b>The following pages do not form part of the financial statements</b> |             |
| Detailed statement of financial activities                              | <b>13</b>   |

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

### REFERENCE AND ADMINISTRATIVE DETAILS

|                                    |  |
|------------------------------------|--|
| <b>Registered charity name</b>     | Youth Club Pre School                                  |
| <b>Charity registration number</b> | 1026827  |
| <b>Principal office</b>            | Wolverton Road<br>Newport Pagnell<br>Bucks<br>MK16 8HX |

### The trustees

The trustees who served the charity during the period were as follows:

Rachel Cahill - Chair  
Michelle Quill – Treasurer  
Charlotte Griffiths – Secretary  
Eleni Holland  
Karen Wissen  
Kate Wolfe  
Michelle Simkins  
Faye Windsor

|                  |                     |
|------------------|---------------------|
| <b>Secretary</b> | Charlotte Griffiths |
|------------------|---------------------|

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a document known as a constitution. It is an unincorporated association administered by trustees who are elected during the year.

### OBJECTIVES AND ACTIVITIES

The principal purpose of the Pre-School is to enhance the development and education of children under statutory school age.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The focus of our activities remains as the enhancement and development of children under statutory school age and a programme linked to the Early Years Foundation Statue (EYFS) and infant orientated events and activities.

This benefits the children by developing their confidence and social skills and helps them to settle into school when leaving. It also offers opportunities for activities to be offered that may not otherwise be experienced.

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 AUGUST 2020

#### **ACHIEVEMENTS AND PERFORMANCE**

The pre-school is a charity that is managed by a volunteer chair and committee who support the pre-school manager – Lyn Cousins and her team. This year has been over-shadowed with dealing with the COVID-19 pandemic and the challenges that it presented. We delayed our AGM while we considered the best approach due to the pandemic.

There were some changes to the committee in the Autumn 2019 term with the previous chair and treasurer stepping down as well as 3 committee members. We welcomed 4 new committee members. We started the year with 51 children rising to 57 by the spring term 2020 and 65 by the summer term 2020.

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We were able to say goodbye to our school leavers with a special party, sadly parents could not attend but we took photos and videos and shared these.

# YOUTH CLUB PRE SCHOOL

## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31 AUGUST 2020

The committee took the decision this year to introduce a voluntary contribution towards snacks and other consumables. This is shown on an invoice to parents on a half-termly basis and it is made clear it is voluntary and parents are not chased for payment. We have received a good response from this, and it has helped hugely towards our ongoing costs for snacks but also consumables such as hand sanitiser and gloves as our need for these has increased this year.

#### **FINANCIAL REVIEW**

The objective of a charity is not to make a profit/surplus but to ensure that expenses are covered. The Pre-School's financial results show a deficit this year of (£9,919) compared to a deficit of (£15,650) last year. The previous year had a higher deficit as a result of an increase in staff costs, the resurfacing of the outdoor play area due to health and safety issues and the purchase of an art cupboard. As a result of the pandemic, the Pre-school closed for two months this year but still had outgoings resulting in a deficit again this year.

The deficit will decrease the balance of our reserves but reserves overall will remain in line with guidelines for redundancies in the unlikely event of the setting's closure in line with our reserves policy.

#### **PLANS FOR FUTURE PERIODS**

Our focus for the future is to continue to provide an outstanding pre-school for the next cohort of children who are growing up in a different world due to the pandemic. We recognise that there could be some that could have some impacts on their development due to this new 'lockdown life' and we understand our role as early years professionals in offering the right kind of environment for children to learn and develop.

We are also trying to build up some community fundraising so that we can buy new equipment for the children and continue to upgrade our outdoor space.

#### **RESPONSIBILITIES OF THE TRUSTEES**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

# **YOUTH CLUB PRE SCHOOL**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 31 AUGUST 2020**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **INDEPENDENT EXAMINER**

Zoe Foo FCCA has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

Committee member

8<sup>th</sup> February 2021

**YOUTH CLUB PRE SCHOOL**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**YOUTH CLUB PRE SCHOOL**  
**YEAR ENDED 31 AUGUST 2020**

I report on the accounts of the charity for the year ended 31 August 2020 which are set out on pages 7 to 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

**INDEPENDENT EXAMINER'S STATEMENT**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

**YOUTH CLUB PRE SCHOOL**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
YOUTH CLUB PRE SCHOOL *(continued)***

**YEAR ENDED 31 AUGUST 2020**

Zoe Foo FCCA  
Independent examiner  
108 Priory Street  
Newport Pagnell  
Buckinghamshire  
MK16 9BL

8<sup>th</sup> February 2021

**YOUTH CLUB PRE SCHOOL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2020**

|   | Note | Total Funds<br>2020<br>£ | Total Funds<br>2019<br>£ |
|---|------|--------------------------|--------------------------|
| <b>INCOMING RESOURCES</b>                     |      |                          |                          |
| Incoming resources from generating funds:     |      |                          |                          |
| Voluntary income                              | 2    | 140,411                  | 143,199                  |
| Incoming resources from charitable activities | 3    | 4,630                    | 6,538                    |
| <b>TOTAL INCOMING RESOURCES</b>               |      | <u>145,041</u>           | <u>149,737</u>           |
| <b>RESOURCES EXPENDED</b>                     |      |                          |                          |
| Charitable activities                         |      | (153,104)                | (163,555)                |
| Governance costs                              | 4    | (1,856)                  | (1,832)                  |
| <b>TOTAL RESOURCES EXPENDED</b>               |      | <u>(154,960)</u>         | <u>(165,387)</u>         |
| <b>NET INCOMING RESOURCES FOR THE YEAR</b>    | 5    | <u>(9,919)</u>           | <u>(15,650)</u>          |
| <b>RECONCILIATION OF FUNDS</b>                |      |                          |                          |
| Total funds brought forward                   |      | 72,801                   | 88,451                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b>            |      | <u>62,882</u>            | <u>72,801</u>            |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 9 to 11 form part of these financial statements.

# YOUTH CLUB PRE SCHOOL

## BALANCE SHEET

31 AUGUST 2020

|   | Note | 2020<br>£     | £             | 2019<br>£     |
|---|------|---------------|---------------|---------------|
| <b>FIXED ASSETS</b>                                   |      |               |               |               |
| Tangible assets                                       | 7    |               | 2,618         | 3,350         |
| <b>CURRENT ASSETS</b>                                 |      |               |               |               |
| Debtors   | 8    | 262           |               | 202           |
| Cash at bank and in hand                              |      | 60,197        |               | 70,476        |
|   |      | <u>60,459</u> |               | <u>70,678</u> |
| <b>CREDITORS: Amounts falling due within one Year</b> | 9    | <u>195</u>    |               | <u>1,227</u>  |
| <b>NET CURRENT ASSETS</b>                             |      |               | 60,265        | 69,451        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |      |               | <u>62,882</u> | <u>72,801</u> |
| <b>FUNDS</b>  |      |               |               |               |
| Unrestricted income funds                             | 10   |               | 62,882        | 72,801        |
| <b>TOTAL FUNDS</b>                                    |      |               | <u>62,882</u> | <u>72,801</u> |

These financial statements were approved by the members of the committee and authorised for issue on the 8<sup>th</sup> February 2021 and are signed on their behalf by:

Committee member

Pre-School Manager

The notes on pages 9 to 11 form part of these financial statements.

# YOUTH CLUB PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in July 2014 (SORP FRS102).

#### Fixed assets

All fixed assets are initially recorded at cost.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                     |   |               |
|---------------------|---|---------------|
| Equipment           | - | over 4 years  |
| Fixtures & Fittings | - | over 10 years |

### 2. VOLUNTARY INCOME

|               | Unrestricted<br>Funds | Total Funds<br>2020 | Total Funds<br>2019 |
|---------------|-----------------------|---------------------|---------------------|
|               | £                     | £                   | £                   |
| <b>Income</b> |                       |                     |                     |
| Income        | 139,046               | 139,046             | 141,197             |
| Uniform sales | 449                   | 449                 | 323                 |
| Other income  | 916                   | 916                 | 1,679               |
|               | <u>140,411</u>        | <u>140,411</u>      | <u>143,199</u>      |

### 3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

|                      | Unrestricted<br>Funds | Total Funds<br>2020 | Total Funds<br>2019 |
|----------------------|-----------------------|---------------------|---------------------|
|                      | £                     | £                   | £                   |
| Fundraising          | 1,999                 | 1,999               | 3,030               |
| Employment allowance | 2,631                 | 2,631               | 3,508               |
|                      | <u>4,630</u>          | <u>4,630</u>        | <u>6,538</u>        |

# YOUTH CLUB PRE SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2020

### 4. GOVERNANCE COSTS

|                  | Unrestricted<br>Funds | Total Funds<br>2020 | Total Funds<br>2019 |
|------------------|-----------------------|---------------------|---------------------|
|                  | £                     | £                   | £                   |
| Accountancy fees | 1,124                 | 1,124               | 1,267               |
| Depreciation     | 732                   | 732                 | 565                 |
|                  | <u>1,856</u>          | <u>1,856</u>        | <u>1,832</u>        |

### 5. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

|                             | 2020         | 2019         |
|-----------------------------|--------------|--------------|
|                             | £            | £            |
| Staff pension contributions | 1,963        | 1,725        |
| Depreciation                | 732          | 565          |
|                             | <u>2,695</u> | <u>2,290</u> |

### 6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

|                       | 2020           | 2019           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 121,258        | 124,827        |
| Social security costs | 7,079          | 7,026          |
| Other pension costs   | 1,963          | 1,725          |
|                       | <u>130,300</u> | <u>133,578</u> |

#### Particulars of employees:

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

|                            | 2020      | 2019      |
|----------------------------|-----------|-----------|
|                            | No.       | No.       |
| Number of production staff | 10        | 10        |
|                            | <u>10</u> | <u>10</u> |

No employee received remuneration of more than £60,000 during the year (2019 - Nil).

**YOUTH CLUB PRE SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2020**

**7. TANGIBLE FIXED ASSETS**

|                          | Equipment    | Fixtures & Fittings | Total        |
|--------------------------|--------------|---------------------|--------------|
|                          | £            | £                   | £            |
| <b>COST</b>              |              |                     |              |
| At 1 September 2019      | 1,588        | 3,347               | 4,935        |
| Additions                | -            | -                   | -            |
| <b>At 31 August 2020</b> | <u>1,588</u> | <u>3,347</u>        | <u>4,935</u> |
| <b>DEPRECIATION</b>      |              |                     |              |
| At 1 September 2019      | 590          | 995                 | 1,585        |
| Charge for the year      | 397          | 335                 | 732          |
| <b>At 31 August 2020</b> | <u>987</u>   | <u>1,330</u>        | <u>2,317</u> |
| <b>NET BOOK VALUE</b>    |              |                     |              |
| <b>At 31 August 2020</b> | <u>601</u>   | <u>2,017</u>        | <u>2,618</u> |
| At 31 August 2019        | <u>998</u>   | <u>2,352</u>        | <u>3,350</u> |

**8. DEBTORS**

|               | 2020       | 2019       |
|---------------|------------|------------|
|               | £          | £          |
| Trade debtors | 262        | -          |
| Other debtors | -          | 202        |
|               | <u>262</u> | <u>202</u> |

**9. CREDITORS: Amounts falling due within one year**

|                 | 2020       | 2019         |
|-----------------|------------|--------------|
|                 | £          | £            |
| Other creditors | 195        | 1,227        |
|                 | <u>195</u> | <u>1,227</u> |

**10. UNRESTRICTED INCOME FUNDS**

|               | Balances at<br>1 <sup>st</sup> Sept 2019 | Incoming<br>resources | Outgoing<br>resources | Balance at<br>31 <sup>st</sup> Aug 2020 |
|---------------|--|-----------------------|-----------------------|---|
|               | £  | £                     | £                     | £                                       |
| General Funds | <u>72,801</u>                            | <u>145,041</u>        | <u>(154,960)</u>      | <u>62,882</u>                           |

**YOUTH CLUB PRE SCHOOL  
MANAGEMENT INFORMATION  
YEAR ENDED 31 AUGUST 2020**

**The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 5 to 6.**

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2020**

|  | <b>2020</b>           | <b>2019</b>    |
|--|-----------------------|----------------|
|  | £                     | £              |
| <b>INCOMING RESOURCES</b>                            |                       |                |
| <b>VOLUNTARY INCOME</b>                              |                       |                |
| Income   | <b>139,046</b>        | 141,197        |
| Uniform sales  | <b>449</b>            | 323            |
| Other income   | <b>916</b>            | 1,679          |
|  | <u><b>140,411</b></u> | <u>143,199</u> |
| <b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b> |                       |                |
| Fundraising  | <b>1,999</b>          | 3,030          |
| Employment allowance                                 | <b>2,631</b>          | 3,508          |
|  | <u><b>4,630</b></u>   | <u>6,538</u>   |
| <b>TOTAL INCOMING RESOURCES</b>                      | <u><b>145,041</b></u> | <u>149,737</u> |
| <b>RESOURCES EXPENDED</b>                            |                       |                |
| <b>CHARITABLE ACTIVITIES</b>                         |                       |                |
| Cost of sales - Purchases                            | <b>3,369</b>          | 2,914          |
| Staff costs - Wages & Salaries                       | <b>121,258</b>        | 124,824        |
| Staff costs - Employer's NIC                         | <b>7,079</b>          | 7,026          |
| Staff costs - Pension costs                          | <b>1,963</b>          | 1,725          |
| Establishment - Rent                                 | <b>8,694</b>          | 11,390         |
| Establishment - Repairs & maintenance                | <b>4,498</b>          | 4,333          |
| Establishment - Insurance                            | <b>1,151</b>          | 1,136          |
| Office expenses - Other                              | <b>578</b>            | 698            |
| Training courses                                     | <b>488</b>            | 1,378          |
| Pre-School outing                                    | <b>615</b>            | 2,282          |
| Laundry and cleaning                                 | <b>695</b>            | 847            |
| Other costs  | <b>2,555</b>          | 4,846          |
| Staff welfare  | <b>161</b>            | 153            |
|  | <u><b>153,104</b></u> | <u>163,555</u> |
| <b>GOVERNANCE COSTS</b>                              |                       |                |
| Accountancy fees                                     | <b>1,124</b>          | 1,267          |
| Depreciation   | <b>732</b>            | 565            |
|  | <u><b>1,856</b></u>   | <u>1,832</u>   |
| <b>TOTAL RESOURCES EXPENDED</b>                      | <u><b>154,960</b></u> | <u>165,387</u> |

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2020**

|  | £ | <u>2020</u><br>£      | <u>2019</u><br>£       |
|--|---|-----------------------|------------------------|
| <b>NET INCOMING RESOURCES FOR THE YEAR</b> |   | <u><b>(9,919)</b></u> | <u><b>(15,650)</b></u> |

**YOUTH CLUB PRE SCHOOL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2020**

|  | 2020           | 2019    |
|--|----------------|---------|
|  | £              | £       |
| <b>CHARITABLE ACTIVITIES</b>                   |                |         |
| <b>Direct charitable expenses</b>              |                |         |
| <b><i>Unrestricted charitable activity</i></b> |                |         |
| Cost of sales - Purchases                      | 3,369          | 2,914   |
| Staff costs - Wages & Salaries                 | 121,258        | 124,827 |
| Staff costs - Employer's NIC                   | 7,079          | 7,026   |
| Staff costs - Pension costs                    | 1,963          | 1,725   |
| Establishment - Rent                           | 8,694          | 11,390  |
| Establishment - Repairs & maintenance          | 4,498          | 4,333   |
| Establishment - Insurance                      | 1,151          | 1,136   |
| Office expenses - Other                        | 578            | 698     |
| Training courses                               | 488            | 1,378   |
| Pre-School outing                              | 615            | 2,282   |
| Laundry and cleaning                           | 695            | 847     |
| Other costs                                    | 2,555          | 4,846   |
|  | <b>152,943</b> | 163,402 |
| <br><b><i>Support costs</i></b>                |                |         |
| Staff welfare                                  | 161            | 153     |
|  | <b>161</b>     | 153     |
|  | <b>153,104</b> | 163,555 |
|  | <b>153,104</b> | 163,555 |