# SHOLING COMMUNITY CENTRE PRESCHOOL

England & Wales · Charity number 1033297

## Details

| | |
|---|---|
| **Other names** | SHOLING COMMUNITY CENTRE PLAYGROUP |
| **Status** | Registered |
| **Legal form** | Other |
| **Registered** | 1994-02-23 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Butts Road<br>Sholing<br>Southampton<br>SO19 1BN |
| **Phone** | 02380399979 |
| **Email** | COMMUNITYSHOLINGPRESCHOOL40@GMAIL.COM |

## Activities

**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

**Activities:** To provide pre-school care and education for children from the age of 2 years and 9 months to 4 years and 11 months.

## Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

## Geography

- Hampshire
- Southampton City

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-07-31 | - | - | - | - |
| 2024-07-31 | £149,689 | £113,980 | - | - |
| 2023-07-31 | £110,117 | £96,917 | - | - |
| 2022-07-31 | £91,586 | £103,085 | - | - |
| 2021-07-31 | £99,254 | £105,538 | - | - |
| 2020-07-31 | £100,838 | £86,658 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| Jasmine Pryor | | 2022-03-14 |
| Katie Dunn | | 2024-06-10 |
| Maria Skinner | | 2018-12-18 |

SHOLING COMMUNITY CENTRE PRESCHOOL

England & Wales - Charity number 1033297

# Accounts

**Charity registration number 1033297 (England and Wales)**

# SHOLING COMMUNITY CENTRE PRESCHOOL

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 JULY 2024

# SHOLING COMMUNITY CENTRE PRESCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Ms M Skinner<br>Ms J Pryor<br>Ms K Dunn |
| **Charity number** | 1033297 |
| **Principal address** | Butts Road<br>Sholing<br>Southampton<br>SO19 1BN |
| **Independent examiner** | Fiander Tovell Limited<br>Stag Gates House<br>63/64 The Avenue<br>Southampton<br>Hampshire<br>SO17 1XS |

# SHOLING COMMUNITY CENTRE PRESCHOOL

## CONTENTS

# SHOLING COMMUNITY CENTRE PRESCHOOL

## TRUSTEES' REPORT

## FOR THE YEAR ENDED 31 JULY 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

**Objectives and activities**

The object of the charity is to provide pre-school care and education for children from the age of 2 years and 9 months to 4 years and 11 months.

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

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives in planning future activities. The Trust furthers its charitable purposes for the public benefit by making its facilities and services available to a wider public to practice the Muslim faith.

**Main achievements**

The main achievements over the last year has been being able to provide a wide variety of play based learning to all the children that attend the setting. We have also recruited more staff members which means we have been able to deliver more in-depth teaching and support for more children.

**Financial review**

Total income received for the year ended 31 July 2024 amounts to £149,689 (2023: £110,117) with a surplus of £35,709 (2023: surplus of £13,200).

Income is raised by Nursery Education payments from Southampton City Council and from parents/careers of children and through several fundraising events.

**Reserves Policy**

Aims

- Sholing Community Centre Pre-School is a standalone organisation with no financial back up from any other source.
- It is essential that Sholing Community Centre Pre-School has the reserves available to meet any potential financial threat, such as redundancy.
- We aim to ensure that Sholing Community Centre Pre-School financial security is assured at all times.

Procedures
In order to achieve this aim, we operate the following procedures.

- The following items of expenditure will be considered when deciding how much money should be kept as reserves:
  Staff salaries for the relevant notice period
  Redundancy pay for each staff member
  Three months running (expenses) costs of the business
- Reserves will be held in a separate bank/building society account where interest may be earned but there is instant access to the funds available. Three months running costs may be kept in the general bank account as long as it is ensured it is accounted for in the forecasts.
- Whenever possible, the level of reserves will match the anticipated expenditure as listed above and reviewed on a termly basis by the finance officer and agreed and recorded by the committee at a committee meeting. A detailed report showing the amount needed is to be presented at each committee meeting.
- Should the level of reserves rise above the amount indicated within this policy, the additional money and any interest that may have been earned will be used to benefit Sholing Community Centre Pre-School and any service that it offers to the children and their families.
- In the event that Sholing Community Centre Pre-School closes, any reserves remaining after paying all outstanding bills will be passed to another charitable trust agreed by the committee.

The Trust held accumulated funds of £84,499 as at the date of this report.

**Structure, governance and management**
The charity was registered on 23 February 1994. The constitution was adopted on 14 October 1993.

The trustees who served during the year and up to the date of signature of the financial statements were:
Ms M Skinner
Ms J Pryor
Ms K Dunn

The minimum number of committee members shall be 5 and the maximum shall be 12. The committee shall consists of:

- a Chair, a Treasurer and a Secretary
- not less than 2 nor more than 9 other elected members

The committee members shall be elected for one year at the Annual General Meeting. Retiring committee members are eligible for re-election unless they have already served on the committee in any capacity for ten consecutive years.

Not less than two weeks before the date of next Annual General Meeting of the Pre-school at which the election of elected committee members will take place, each member shall be sent a form which any member wishing to stand as a candidate for election to the committee must complete and return to the Secretary to indicate their willingness to act as a member of the committee if elected.

At the Annual General Meeting the prospective new elected members of the committee will be those candidates receiving the highest number of votes from the memebers. Candidates will need to notify their willingness to stand on the committee to the Secretary.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**Organisational Structure**
The Charity is run by a General Committee consisting of the Trustees of the organisation. The Committee meet at least three times a year to discuss current issues and fundraising events.

# SHOLING COMMUNITY CENTRE PRESCHOOL

## TRUSTEES' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2024

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

..............................
Ms J Pryor
**Trustee**

Date: 26/9/2025 | 01:29 PDT

# SHOLING COMMUNITY CENTRE PRESCHOOL

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF SHOLING COMMUNITY CENTRE PRESCHOOL

I report to the trustees on my examination of the financial statements of Sholing Community Centre Preschool (the charity) for the year ended 31 July 2024.

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

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

**Independent examiner's statement**
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Adam Buse

Adam Buse FCA

Fiander Tovell Limited
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 26/9/2025 | 12:40 BST .........................

# SHOLING COMMUNITY CENTRE PRESCHOOL

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

## FOR THE YEAR ENDED 31 JULY 2024

| | Notes | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|---|
| **Income from:** | | | |
| Charitable activities | **3** | 148,329 | 109,054 |
| Investments | **4** | 1,360 | 1,063 |
| **Total income** | | 149,689 | 110,117 |
| **Expenditure on:** | | | |
| Charitable activities | **5** | 113,980 | 96,917 |
| **Total expenditure** | | 113,980 | 96,917 |
| **Net income and movement in funds** | | 35,709 | 13,200 |
| **Reconciliation of funds:** | | | |
| Fund balances at 1 August 2023 | | 48,790 | 35,590 |
| **Fund balances at 31 July 2024** | | 84,499 | 48,790 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SHOLING COMMUNITY CENTRE PRESCHOOL

## BALANCE SHEET

## AS AT 31 JULY 2024

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Cash at bank and in hand | | 91,339 | | 54,010 | |
| **Creditors: amounts falling due within one year** | **10** | (6,840) | | (5,220) | |
| **Net current assets** | | | 84,499 | | 48,790 |
| **The funds of the charity** | | | | | |
| Unrestricted funds | **12** | | 84,499 | | 48,790 |
| | | | 84,499 | | 48,790 |

The financial statements were approved by the trustees on 26/9/2025 | 01:29 PDT

..............................
Ms J Pryor
**Trustee**

# SHOLING COMMUNITY CENTRE PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 JULY 2024

### 1 Accounting policies

**Charity information**

Sholing Community Centre Preschool is a charity and is registered with the Charity Commission in England and Wales (registration number 1033297).

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing constitution, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

### 1.2 Going concern

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

### 1.3 Charitable funds

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

### 1.4 Income

Monthly funding is received from Southampton City Council which fluctuates depending on how many children attend sessions that term and that all the terms and conditions have been met. This income is recognised when the amounts are received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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

### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.8 Retirement benefits

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

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no key accounting estimates or judgements.

## 3 Income from charitable activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| **Charitable Income Preschool** | | |
| Sale of goods | 5,605 | 5,125 |
| Services provided under contract | 142,669 | 102,959 |
| Other income | 55 | 970 |
| | 148,329 | 109,054 |

## 4 Income from investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Interest receivable | 1,360 | 1,063 |

## 5 Expenditure on charitable activities

| | Charitable Expenditure Preschool 2024 £ | Charitable Expenditure Preschool 2023 £ |
|---|---|---|
| **Direct costs** | | |
| Staff costs | 81,613 | 71,749 |
| Premises Expenses | 15,386 | 15,101 |
| Resources | 8,415 | 3,504 |
| Insurance | 1,165 | 503 |
| Uniform | 566 | - |
| Cleaning | 319 | 250 |
| Other costs | 1,557 | 1,733 |
| | 109,021 | 92,840 |
| **Share of support and governance costs (see note 6)** | | |
| Support | 1,221 | 357 |
| Governance | 3,738 | 3,720 |
| | 113,980 | 96,917 |
| **Analysis by fund** | | |
| Unrestricted funds | 113,980 | 96,917 |

## 6 Support costs allocated to activities

| | 2024 £ | 2023 £ |
|---|---|---|
| Professional subscriptions | 150 | - |
| Admin/Stationery | 1,071 | 357 |
| Governance costs | 3,738 | 3,720 |
| | 4,959 | 4,077 |
| **Analysed between:** | | |
| Charitable Expenditure Preschool | 4,959 | 4,077 |

| **Governance costs comprise:** | 2024 £ | 2023 £ |
|---|---|---|
| Accountancy | 1,869 | 1,860 |
| Independent Examination | 1,869 | 1,860 |
| | 3,738 | 3,720 |

# SHOLING COMMUNITY CENTRE PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2024

### 7 Trustees

2 trustees received remuneration in relation to services for the charity and in line with the provision in the governing constitution.

The amount paid to Maria Skinner during the year was £17,036 (2023: £14,181).

The amount paid to Jasmine Pryor during the year was £3,963 (2023: £637).

None of the trustees received any benefits from the charity during the year (2023: £nil),

### 8 Employees

The average monthly number of employees during the year was:

| | 2024 Number | 2023 Number |
|---|---|---|
| | 6 | 6 |

| **Employment costs** | **2024 £** | **2023 £** |
|---|---|---|
| Wages and salaries | 71,004 | 64,697 |
| Social security costs | 5,475 | 3,331 |
| Other pension costs | 5,134 | 3,721 |
| | 81,613 | 71,749 |

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

### 9 Taxation

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

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

| | 2024 £ | 2023 £ |
|---|---|---|
| Accruals and deferred income | 6,840 | 5,220 |

### 11 Retirement benefit schemes

| **Defined contribution schemes** | **2024 £** | **2023 £** |
|---|---|---|
| Charge to profit or loss in respect of defined contribution schemes | 5,134 | 3,721 |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 August 2023 | Incoming resources | Resources expended | At 31 July 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 48,790 | 149,689 | (113,980) | 84,499 |

| **Previous year:** | At 1 August 2022 | Incoming resources | Resources expended | At 31 July 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 35,590 | 110,117 | (96,917) | 48,790 |

### 13 Operating lease commitments

**Lessee**
At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Within one year | 6,949 | 6,949 |

There is a 6 month notice period to terminate the lease and therefore, disclosure is made accordingly.

### 14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

# Accounts

Charity registration number 1033297

# SHOLING COMMUNITY CENTRE PRESCHOOL

## ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 JULY 2023

# SHOLING COMMUNITY CENTRE PRESCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Ms M Skinner<br>Ms J Pryor<br>Ms K Dunn |
| **Charity number** | 1033297 |
| **Principal address** | Butts Road<br>Sholing<br>Southampton<br>SO19 1BN |
| **Independent examiner** | Fiander Tovell Limited<br>Stag Gates House<br>63/64 The Avenue<br>Southampton<br>Hampshire<br>SO17 1XS |

# SHOLING COMMUNITY CENTRE PRESCHOOL

## CONTENTS

# SHOLING COMMUNITY CENTRE PRESCHOOL

## TRUSTEES' REPORT

## FOR THE YEAR ENDED 31 JULY 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

**Objectives and activities**

The object of the charity is to provide pre-school care and education for children from the age of 2 years and 9 months to 4 years and 11 months.

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

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives in planning future activities. The Trust furthers its charitable purposes for the public benefit by making its facilities and services available to a wider public to practice the Muslim faith.

**Main achievements**

The main achievements over the last year has been being able to provide a wide variety of play based learning to all the children that attend the setting. We have also recruited more staff members which means we have been able to deliver more in-depth teaching and support for more children.

**Financial review**

Total income received for the year ended 31 July 2023 amounts to £110,117 (2022: £91,586) with a surplus of £13,200 (2022: deficit of £11,499).

Income is raised by Nursery Education payments from Southampton City Council and from parents/carers of children and through several fundraising events.

**Reserves Policy**

<u>Aims</u>

- Sholing Community Centre Pre-School is a standalone organisation with no financial back up from any other source.
- It is essential that Sholing Community Centre Pre-School has the reserves available to meet any potential financial threat, such as redundancy.
- We aim to ensure that Sholing Community Centre Pre-School financial security is assured at all times.

# SHOLING COMMUNITY CENTRE PRESCHOOL

## TRUSTEES' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2023

Procedures
In order to achieve this aim, we operate the following procedures.

- The following items of expenditure will be considered when deciding how much money should be kept as reserves:
  Staff salaries for the relevant notice period
  Redundancy pay for each staff member
  Three months running (expenses) costs of the business
- Reserves will be held in a separate bank/building society account where interest may be earned but there is instant access to the funds available. Three months running costs may be kept in the general bank account as long as it is ensured it is accounted for in the forecasts.
- Whenever possible, the level of reserves will match the anticipated expenditure as listed above and reviewed on a termly basis by the finance officer and agreed and recorded by the committee at a committee meeting. A detailed report showing the amount needed is to be presented at each committee meeting.
- Should the level of reserves rise above the amount indicated within this policy, the additional money and any interest that may have been earned will be used to benefit Sholing Community Centre Pre-School and any service that it offers to the children and their families.
- In the event that Sholing Community Centre Pre-School closes, any reserves remaining after paying all outstanding bills will be passed to another charitable trust agreed by the committee.

The Trust held accumulated funds of £48,790 as at the date of this report.

**Structure, governance and management**
The charity was registered on 23 February 1994. The constitution was adopted on 14 October 1993.

The trustees who served during the year and up to the date of signature of the financial statements were:
Ms M Skinner
Ms J Pryor
Ms K Dunn

The minimum number of committee members shall be 5 and the maximum shall be 12. The committee shall consists of:

- a Chair, a Treasurer and a Secretary
- not less than 2 nor more than 9 other elected members

The committee members shall be elected for one year at the Annual General Meeting. Retiring committee members are eligible for re-election unless they have already served on the committee in any capacity for ten consecutive years.

Not less than two weeks before the date of next Annual General Meeting of the Pre-school at which the election of elected committee members will take place, each member shall be sent a form which any member wishing to stand as a candidate for election to the committee must complete and return to the Secretary to indicate their willingness to act as a member of the committee if elected.

At the Annual General Meeting the prospective new elected members of the committee will be those candidates receiving the highest number of votes from the memebers. Candidates will need to notify their willingness to stand on the committee to the Secretary.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**Organisational Structure**
The Charity is run by a General Committee consisting of the Trustees of the organisation. The Committee meet at least three times a year to discuss current issues and fundraising events.

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

...............................
Ms J Pryor
**Trustee**

Date: 4/11/2024 | 05:32 PST

# SHOLING COMMUNITY CENTRE PRESCHOOL

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF SHOLING COMMUNITY CENTRE PRESCHOOL

---

I report to the trustees on my examination of the financial statements of Sholing Community Centre Preschool (the charity) for the year ended 31 July 2023.

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

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

**Independent examiner's statement**
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Andrew Jay, ACA, FCCA

Fiander Tovell Limited
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 6/11/2024 | 11:43 GMT

# SHOLING COMMUNITY CENTRE PRESCHOOL

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

## FOR THE YEAR ENDED 31 JULY 2023

| | Notes | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---|---|---|---|
| **Income from:** | | | |
| Donations and legacies | **3** | - | 513 |
| Charitable activities | **4** | 109,054 | 91,065 |
| Investments | **5** | 1,063 | 8 |
| **Total income** | | 110,117 | 91,586 |
| Charitable activities | **6** | 96,917 | 103,085 |
| **Net income/(expenditure) and movement in funds** | | 13,200 | (11,499) |
| **Reconciliation of funds:** | | | |
| Fund balances at 1 August 2022 | | 35,590 | 47,089 |
| **Fund balances at 31 July 2023** | | 48,790 | 35,590 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SHOLING COMMUNITY CENTRE PRESCHOOL

## BALANCE SHEET

## AS AT 31 JULY 2023

| | Notes | 2023 £ | 2023 £ | 2022 £ | 2022 £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Cash at bank and in hand | | 54,010 | | 38,590 | |
| **Creditors: amounts falling due within one year** | **11** | 5,220 | | 3,000 | |
| Net current assets | | | 48,790 | | 35,590 |
| **The funds of the charity** | | | | | |
| Unrestricted funds | | | 48,790 | | 35,590 |
| | | | 48,790 | | 35,590 |

The financial statements were approved by the trustees on 4/11/2024 | 05:32 PST

..............................
Ms J Pryor
**Trustee**

# SHOLING COMMUNITY CENTRE PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 JULY 2023

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### 1 Accounting policies

**Charity information**

Sholing Community Centre Preschool is a charity and is registered with the Charity Commission in England and Wales (registration number 1033297).

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing constitution, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

### 1.2 Going concern

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

### 1.3 Charitable funds

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

### 1.4 Income

Monthly funding is received from Southampton City Council which fluctuates depending on how many children attend sessions that term and that all the terms and conditions have been met. This income is recognised when the amounts are received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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

### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.8 Retirement benefits

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

# SHOLING COMMUNITY CENTRE PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2023

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no key accounting estimates or judgements.

### 3 Income from donations and legacies

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---|---|---|
| Donations and gifts | - | 513 |

### 4 Income from charitable activities

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---|---|---|
| **Charitable Income Preschool** | | |
| Fees | 5,125 | 8,833 |
| Southampton City council funding | 102,959 | 82,163 |
| Other income | 970 | 69 |
| | 109,054 | 91,065 |

### 5 Income from investments

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---|---|---|
| Interest receivable | 1,063 | 8 |

# SHOLING COMMUNITY CENTRE PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2023

### 6 Expenditure on charitable activities

| | Charitable Expenditure Preschool 2023 £ | Charitable Expenditure Preschool 2022 £ |
|---|---|---|
| **Direct costs** | | |
| Staff costs | 71,749 | 76,541 |
| Premises expenses | 15,101 | 14,390 |
| Resources | 3,504 | 1,147 |
| Insurance | 503 | 631 |
| Uniform | - | 329 |
| Cleaning | 250 | 89 |
| Other costs | 1,733 | 1,658 |
| Training costs | - | 1,170 |
| Equipment | - | 2,971 |
| | 92,840 | 98,926 |
| **Share of support and governance costs (see note 7)** | | |
| Support | 357 | 1,159 |
| Governance | 3,720 | 3,000 |
| | 96,917 | 103,085 |
| **Analysis by fund** | | |
| Unrestricted funds | 96,917 | 103,085 |

### 7 Support costs allocated to activities

| | 2023 £ | 2022 £ |
|---|---|---|
| Committee expenses | - | 43 |
| Professional subscriptions | - | 176 |
| Admin/Stationery | 357 | 940 |
| Governance costs | 3,720 | 3,000 |
| | 4,077 | 4,159 |
| **Analysed between:** | | |
| Charitable Expenditure Preschool | 4,077 | 4,159 |

### 7 Support costs allocated to activities (Continued)

| Governance costs comprise: | 2023 £ | 2022 £ |
|---|---|---|
| Accountancy | 1,860 | 1,500 |
| Independent Examination | 1,860 | 1,500 |
| | 3,720 | 3,000 |

### 8 Trustees

Total remuneration paid to trustees during the year was £14,054 (2022: £12,652).

None of the trustees received any benefits from the charity during the year (2022: £nil),

### 9 Employees

The average monthly number of employees during the year was:

| | 2023 Number | 2022 Number |
|---|---|---|
| | 6 | 8 |

| Employment costs | 2023 £ | 2022 £ |
|---|---|---|
| Wages and salaries | 64,697 | 70,244 |
| Social security costs | 3,331 | 2,402 |
| Other pension costs | 3,721 | 3,895 |
| | 71,749 | 76,541 |

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

### 10 Taxation

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

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

| | 2023 £ | 2022 £ |
|---|---|---|
| Accruals and deferred income | 5,220 | 3,000 |

# SHOLING COMMUNITY CENTRE PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2023

### 12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 August 2022 | Incoming resources | Resources expended | At 31 July 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 35,590 | 110,117 | (96,917) | 48,790 |

| **Previous year:** | At 1 August 2021 | Incoming resources | Resources expended | At 31 July 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 47,089 | 91,586 | (103,085) | 35,590 |

### 13 Operating lease commitments

**Lessee**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Within one year | 6,949 | - |

The lease has a 6 month notice to terminate the contract and therefore, the amount disclosed is 6 months worth of the lease payments.

### 14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

# Accounts

Sholing Community Centre Preschool
Butts Road
Sholing
Southampton
SO19 1BN

Fiander Tovell Limited

Stag Gates House

63/64 The Avenue

Southampton

Hampshire

SO17 1XS

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your report on the charity's financial statements for the year ended 31 July 2022. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

**General**

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

2. We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.

3. We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 from the requirement to have its financial statements for the financial year ended 31 July 2022 audited.

4. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 31 July 2023 under the Charities Act 2011, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view.

5. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

6. All the accounting records and related financial information, including minutes of all management and trustee meetings and correspondence with The Charity Commission have been made available to you for the purpose of your work.

**Assets and liabilities**

7. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed as applicable in the notes to the financial statements.

8. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as applicable.

9. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

10. The charity has not granted any advances or credits to, or made guarantees on behalf of, trustee other than those disclosed in the financial statements.

**Legal claims**

11. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed as applicable in the financial statements.

**Laws and regulations**

12. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

**Related parties**

13. Related party relationships and transactions have been appropriately accounted for and disclosed as applicable in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of charity law or accounting standards.

**Subsequent events**

14. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed as applicable.

**Going concern**

15. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

**Grants and donations**

16. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

**Restricted grants and donations**

17. There are no Restricted grants and donations received or related to the year ending 31 July 2022.

Yours faithfully

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

Signed on behalf of the board of trustees

Date: 14/3/2024 | 10:28 PDT

**Charity registration number 1033297**

# SHOLING COMMUNITY CENTRE PRESCHOOL

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 JULY 2022

# SHOLING COMMUNITY CENTRE PRESCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | Ms M Skinner | |
| | Ms J Pryor | (Appointed 14 March 2022) |
| **Charity number** | 1033297 | |
| **Principal address** | Butts Road<br>Sholing<br>Southampton<br>SO19 1BN | |
| **Independent examiner** | Fiander Tovell Limited<br>Stag Gates House<br>63/64 The Avenue<br>Southampton<br>Hampshire<br>SO17 1XS | |

# SHOLING COMMUNITY CENTRE PRESCHOOL

## CONTENTS

# SHOLING COMMUNITY CENTRE PRESCHOOL

## TRUSTEES' REPORT

## FOR THE YEAR ENDED 31 JULY 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

**Objectives and activities**

The object of the charity is to provide pre-school care and education for children from the age of 2 years and 9 months to 4 years and 11 months.

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

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives in planning future activities. The Trust furthers its charitable purposes for the public benefit by making its facilities and services available to a wider public to practice the Muslim faith.

**Financial review**

Total received for the year ended 31 July 2022 amounts to £91,586 (2021 £99,257) with a deficit of £11,499 (2021 surplus of £1,718).
Income is raised by Nursery Education payments from Southampton City Council and from parents/carers of children and through several fundraising events.

The trustees aim to maintain free reserves in unrestricted funds and any surplus achieved at the end of a reporting year is added to accumulated funds. The trustees consider that the funds will be sufficient to support the Trust and cover the costs of its ongoing activities. The Trust held accumulated funds of £35,590 at the date of this report.

**Structure, governance and management**

The charity was registered on 6 November 2000.

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

Ms M Skinner
Ms J Pryor (Appointed 14 March 2022)

Trustees are elected at the Annual General Meeting to serve for a period of one year.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**Organisational Structure**

The Charity is run by a General Committee consisting of the Trustees of the organisation. The Committee meet at least three times a year to discuss current issues and fundraising events.

# SHOLING COMMUNITY CENTRE PRESCHOOL

## TRUSTEES' REPORT (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2022

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

..............................
Ms J Pryor
**Trustee**

14/3/2024 | 10:28 PDT
Date: .............................................

# SHOLING COMMUNITY CENTRE PRESCHOOL

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF SHOLING COMMUNITY CENTRE PRESCHOOL

I report to the trustees on my examination of the financial statements of Sholing Community Centre Preschool (the charity) for the year ended 31 July 2022.

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

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

**Independent examiner's statement**
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

**Fiander Tovell Limited**

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: .........................

# SHOLING COMMUNITY CENTRE PRESCHOOL

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

## FOR THE YEAR ENDED 31 JULY 2022

| | Notes | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ |
|---|---|---|---|
| **Income from:** | | | |
| Donations and legacies | **3** | 513 | 1,034 |
| Charitable activities | **4** | 91,065 | 98,221 |
| Investments | **5** | 8 | 2 |
| **Total income** | | 91,586 | 99,257 |
| **Expenditure on:** | | | |
| Charitable activities | **6** | 103,085 | 97,539 |
| **Net (expenditure)/income for the year/ Net movement in funds** | | (11,499) | 1,718 |
| Fund balances at 1 August 2021 | | 47,089 | 45,371 |
| **Fund balances at 31 July 2022** | | 35,590 | 47,089 |

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

All income and expenditure derive from continuing activities.

# SHOLING COMMUNITY CENTRE PRESCHOOL

## BALANCE SHEET

## AS AT 31 JULY 2022

| | Notes | 2022 £ | 2022 £ | 2021 £ | 2021 £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Cash at bank and in hand | | 38,590 | | 47,089 | |
| **Creditors: amounts falling due within one year** | 11 | (3,000) | | - | |
| Net current assets | | | 35,590 | | 47,089 |
| **Income funds** | | | | | |
| Unrestricted funds | | | 35,590 | | 47,089 |
| | | | 35,590 | | 47,089 |

The financial statements were approved by the Trustees on 14/3/2024 | 10:28 PDT

..............................
Ms J Pryor
**Trustee**

## 1 Accounting policies

### Charity information

Sholing Community Centre Preschool is a charity and is registered with the Charity Commission in England and Wales (registration number 1033297).

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing constitution, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

### 1.2 Going concern

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

### 1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### 1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.7 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.8 Retirement benefits**

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

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

| | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ |
|---|---|---|
| Donations and gifts | 513 | 1,034 |

### 4 Charitable activities

| | Charitable Income Preschool 2022 £ | Charitable Income Preschool 2021 £ |
|---|---|---|
| Fees | 8,833 | 4,004 |
| Southampton City council funding | 82,163 | 93,805 |
| Other income | 69 | 412 |
| | 91,065 | 98,221 |

### 5 Investments

| | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ |
|---|---|---|
| Interest receivable | 8 | 2 |

# SHOLING COMMUNITY CENTRE PRESCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2022

### 6 Charitable activities

| | Charitable Expenditure Preschool 2022 £ | Charitable Expenditure Preschool 2021 £ |
|---|---|---|
| Staff costs | 76,541 | 71,018 |
| Premises expenses | 14,390 | 11,350 |
| Resources | 1,147 | 925 |
| Staff consumables | 10 | 55 |
| Insurance | 631 | 432 |
| Uniform | 329 | 583 |
| Cleaning | 89 | 193 |
| Snacks | 364 | 289 |
| Fundraising | - | 8 |
| Other costs | 1,197 | 4,338 |
| Training costs | 1,170 | 483 |
| Equipment | 2,971 | 5,959 |
| PPE | - | 233 |
| First Aid | 10 | 144 |
| Milk | 17 | - |
| Misc | 60 | - |
| | 98,926 | 96,010 |
| Share of support costs (see note 7) | 1,159 | 1,529 |
| Share of governance costs (see note 7) | 3,000 | - |
| | 103,085 | 97,539 |

### 7 Support costs

| | Support costs | Governance costs | 2022 | Support costs | Governance costs | 2021 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Committee expenses | 43 | - | 43 | 13 | - | 13 |
| Professional subscriptions | 176 | - | 176 | 219 | - | 219 |
| Admin/Stationery | 940 | - | 940 | 1,297 | - | 1,297 |
| Accountancy | - | 1,500 | 1,500 | - | - | - |
| Independent Examination Fee | - | 1,500 | 1,500 | - | - | - |
| | 1,159 | 3,000 | 4,159 | 1,529 | - | 1,529 |
| Analysed between | | | | | | |
| Charitable activities | 1,159 | 3,000 | 4,159 | 1,529 | - | 1,529 |

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|---|---|---|
| | 8 | 8 |

| Employment costs | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 70,244 | 65,095 |
| Social security costs | 2,402 | 2,305 |
| Other pension costs | 3,895 | 3,618 |
| | 76,541 | 71,018 |

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

### 10 Taxation

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

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

| | 2022 £ | 2021 £ |
|---|---|---|
| Accruals and deferred income | 3,000 | - |

### 12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

DocuSign

## Certificate Of Completion

| | | |
|---|---|---|
| Envelope Id: D9BB6A6246EB4FF79AF13B4A5037853E | | Status: Delivered |
| Subject: Sholing Community Centre Preschool Accounts 0722 | | |
| Source Envelope: | | |
| Document Pages: 16 | Signatures: 3 | Envelope Originator: |
| Certificate Pages: 5 | Initials: 0 | Lucy Eve |
| AutoNav: Enabled | | Stag Gates House |
| EnvelopeId Stamping: Enabled | | 63/64 The Avenue |
| Time Zone: (UTC) Dublin, Edinburgh, Lisbon, London | | Southampton, Hampshire SO17 1XS |
| | | lucyeve@fiandertovell.co.uk |
| | | IP Address: 172.167.142.39 |

## Record Tracking

| | | |
|---|---|---|
| Status: Original<br>06-03-24 \| 19:04 | Holder: Lucy Eve<br>lucyeve@fiandertovell.co.uk | Location: DocuSign |

| Signer Events | Signature | Timestamp |
|---|---|---|
| Jasmine Pryor<br>janderson1342@hotmail.co.uk<br>Security Level: Email, Account Authentication (None) | <br>Signature Adoption: Drawn on Device<br>Using IP Address: 82.132.234.70<br>Signed using mobile | Sent: 13-03-24 \| 10:26<br>Viewed: 14-03-24 \| 17:27<br>Signed: 14-03-24 \| 17:28 |
| **Electronic Record and Signature Disclosure:**<br>Accepted: 14-03-24 \| 17:27<br>ID: 4f8f62cb-06fb-4c82-b2fb-32b2b0c24a35<br>Company Name: Fiander Tovell | | |
| Fiander Tovell<br>ChrisGriffiths@fiandertovell.co.uk<br>Client Director<br>Fiander Tovell Limited<br>Security Level: Email, Account Authentication (None) | | Sent: 14-03-24 \| 17:28<br>Resent: 14-03-24 \| 19:04<br>Viewed: 15-03-24 \| 08:00 |
| **Electronic Record and Signature Disclosure:**<br>Not Offered via DocuSign | | |

| In Person Signer Events | Signature | Timestamp |
|---|---|---|

| Editor Delivery Events | Status | Timestamp |
|---|---|---|

| Agent Delivery Events | Status | Timestamp |
|---|---|---|

| Intermediary Delivery Events | Status | Timestamp |
|---|---|---|

| Certified Delivery Events | Status | Timestamp |
|---|---|---|

| Carbon Copy Events | Status | Timestamp |
|---|---|---|

| Witness Events | Signature | Timestamp |
|---|---|---|

| Notary Events | Signature | Timestamp |
|---|---|---|

| Envelope Summary Events | Status | Timestamps |
|---|---|---|
| Envelope Sent | Hashed/Encrypted | 13-03-24 \| 10:26 |
| Envelope Updated | Security Checked | 14-03-24 \| 19:04 |

| Envelope Summary Events | Status | Timestamps |
|---|---|---|
| Certified Delivered | Security Checked | 15-03-24 \| 08:00 |

| Payment Events | Status | Timestamps |
|---|---|---|

| Electronic Record and Signature Disclosure |
|---|

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>
> ii. send us an e-mail to and in the body of such request you must state your e-mail, full name, postal Address, and telephone number. .  .

**Required hardware and software**

| | |
|---|---|
| Operating Systems: | Windows® 2000, Windows® XP, Windows Vista®; Mac OS® X |
| Browsers: | Final release versions of Internet Explorer® 6.0 or above (Windows only); Mozilla Firefox 2.0 or above (Windows and Mac); Safari™ 3.0 or above (Mac only) |
| PDF Reader: | Acrobat® or similar software may be required to view and print PDF files |
| Screen Resolution: | 800 x 600 minimum |
| Enabled Security Settings: | Allow per session cookies |

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# Accounts

Sholing Community Centre Pre-School

Community Centre, Butts Road, Sholing, Southampton. SO19 1BN

Telephone 023 80399979 Registered Charity No. 1033297

# TRUSTEES ANNUAL REPORT

## YEAR END 31ST JULY 2021

**Trustees** Leanne Curry, Shelley Clarke, Maria Skinner, Jasmine Pryor, Katie Dunn, Sharon Manning

**Appointment of Trustees** – Trustees are elected at the Annual General Meeting to serve for a period of one year.

**Charity Registration Number** – 1033297

**Governing document** – Constitution dated 6th November 2000

**Principle Office** – Community Centre, Butts Road, Sholing, Southampton, SO19 1BN

**Bankers** – HSBC, 8 Canada Square, London, E14 5HQ

**Independent Examiner** – Victoria Gaffney, 2 Rosewall Road, Maybush, Southampton, SO16 5DW

**Objects** – To provide for the development and education of children under statutory school age.

**Organisational Structure** – The Charity is run by a General Committee consisting of the Trustees of the organisation. The Committee meet at least three times a year to discuss current issues and fundraising events.

**Results and Activities for the Financial Year-** Total received for the year ended 31st July 2021 amounts to £99254 (2020 £100838) with a deficit of £6284.00 Income is raised by Nursery Education payments from Southampton City Council and from parents/carers of children and through several fundraising events.

Approved by the Trustees and signed on their behalf by

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

Jasmine Pryor

28/5/22
..........................................................

Date

SHOLING COMMUNITY CENTRE PRE SCHOOL
PROFIT & LOSS ACCOUNT
YEAR ENDING 31.7.21

CHARITY NUMBER 1033297

| | UNRESTRICTED 2020-2021 | RESTRICTED | TOTAL 2020-2021 | 2019-2020 | Variance |
|---|---|---|---|---|---|
| INCOME | | | | | |
| FUNDING | 89604.83 | | 89604.83 | 90376.26 | -771.43 |
| EYSS FUNDING | 4200.00 | | 4200.00 | 3768.00 | 432.00 |
| FEES | 4004.00 | | 4004.00 | 2629.50 | 1374.50 |
| MILK REFUNDS | 0.00 | | 0.00 | 0.00 | 0.00 |
| GRANTS | 0.00 | | 0.00 | 0.00 | 0.00 |
| UNIFORM | 0.00 | | 0.00 | 0.00 | 0.00 |
| FUNDRAISING | 1034.40 | | 1034.40 | 3157.24 | -2122.84 |
| OUTINGS AND PARTIES | 295.00 | | 295.00 | 0.00 | 295.00 |
| OTHER | 116.69 | | 116.69 | 907.51 | -790.82 |
| TOTAL | 99254.92 | 0.00 | 99254.92 | 100838.51 | -1583.59 |
| | | | | | |
| EXPENSES | | | | | |
| PREMISES | 11352.46 | | 11352.46 | 8528.88 | -2823.58 |
| WAGES | 65094.97 | | 65094.97 | 63880.44 | -1214.53 |
| RESOURCES | 924.72 | | 924.72 | 200.31 | -724.41 |
| STAFF CONSUMABLES | 54.86 | | 54.86 | 15.09 | -39.77 |
| COMMITTEE EXP | 12.70 | | 12.70 | 57.13 | 44.43 |
| INSURANCE | 432.07 | | 432.07 | 432.07 | 0.00 |
| UNIFORM | 582.57 | | 582.57 | 296.00 | -286.57 |
| PROFESSIONAL SUBS | 219.30 | | 219.30 | 489.57 | 270.27 |
| TRAVEL | 0.00 | | 0.00 | 0.00 | 0.00 |
| CLEANING | 192.87 | | 192.87 | 0.00 | -192.87 |
| POSTAGE | 0.00 | | 0.00 | 0.00 | 0.00 |
| MILK | 0.00 | | 0.00 | 13.52 | 13.52 |
| SNACK | 288.83 | | 288.83 | 503.32 | 214.49 |
| FUNDRAISING | 7.50 | | 7.50 | 21.50 | 14.00 |
| ADMIN/STATIONARY | 1296.55 | | 1296.55 | 1130.76 | -165.79 |
| OTHER | 4337.97 | | 4337.97 | 2044.48 | -2293.49 |
| TRAINING | 482.50 | | 482.50 | 759.00 | 276.50 |
| EQUIPMENT | 5958.93 | | 5958.93 | 2236.15 | -3722.78 |
| MISC | 0.00 | | 0.00 | 50.00 | 50.00 |
| RESERVES PROVISION | 8000.00 | | 8000.00 | 6000.00 | -2000.00 |
| PENSIONS | 3618.26 | | 3618.26 | 0.00 | -3618.26 |
| TAX/NI CONTRIBUTION | 2304.78 | | 2304.78 | 0.00 | -2304.78 |
| PPE | 233.06 | | 233.06 | 0.00 | -233.06 |
| FIRST AID | 144.08 | | 144.08 | 0.00 | -144.08 |
| TOTAL | 105538.98 | | 105538.98 | 86658.22 | -18880.76 |

| | | | | |
|---|---|---|---|---|
| PROFIT / LOSS | -6284.06 | -6284.06 | 14180.29 | -20464.35 |

| | HSBC | Petty cash | Reserves | TOTAL |
|---|---|---|---|---|
| BAL B/F | 26810.05 | 16.81 | 18543.75 | |
| IN | 99254.92 | 600.00 | 8002.20 | |
| OUT | 105646.73 | 492.25 | 0.00 | |
| BAL C/F | 20418.24 | 124.56 | 26545.95 | 47088.75 |
| | | | | |
| **BANK BAL** | **20418.24** | **124.56** | 0.00 | |

SIGNED

PRINT NAME Jasmine Pryor

POSITION chairPerson

DATE 28/5/22

**CHARITY COMMISSION FOR ENGLAND AND WALES**

# Independent examiner's report on the accounts

**Section A** **Independent Examiner's Report**

| | |
|---|---|
| **Report to the trustees/ members of** | Charity Name: SHOLING COMMUNITY CENTRE PRESCHOOL |
| **On accounts for the year ended** | 31 - 7 - 2021 |
| **Charity no (if any)** | 1033297 |
| **Set out on pages** | (remember to include the page numbers of additional sheets) |

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.
** Please delete the words in the brackets if they do not apply.*

| | |
|---|---|
| **Signed:** | Gaffney. |
| **Date:** | 26/5/22. |
| **Name:** | VICTORIA GAFFNEY |
| **Relevant professional qualification(s) or body (if any):** | AAT |
| **Address:** | 2 ROSEWALL ROAD |
| | SOUTHAMPTON |
| | SO16 5DW |