

QUEENSGATE PRE-SCHOOL

England & Wales · Charity number 1034531

Details

Other names QUEENSGATE PLAYGROUP

Status Registered

Legal form Other

Registered 1994-03-08

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

Contact

Address Beverley Grammar School
Queensgate
Beverley
HU17 8NF

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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: Queensgate Pre-School offer educational provision for pre-school aged children.

Classification

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

Geography

- East Riding Of Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£89,321	£76,252	-	-
2024-07-31	£72,392	£73,388	-	-
2023-07-31	£41,433	£59,009	-	-
2022-07-31	£67,512	£55,409	-	-
2021-07-31	£44,474	£47,301	-	-
2020-07-31	£39,334	£51,755	-	-

Trustees

Name	Role	Appointed
MEGAN WYCKS	Chair	2023-01-10
LAURA SHEPHERDSON		2023-01-10
Louise Harley		2019-01-01
Rachel Gillespie		2019-01-01

Accounts

Registered Charity Number: 1034531

Queensgate Pre-School Playgroup
Report of the Trustees and
Unaudited Financial Statements for the
Year Ended 31st July 2025

Queensgate Pre-School Playgroup Contents

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Queensgate Pre-School Playgroup

Report of the Trustees

for the Year Ended 31 July 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1034531

Principal address

Beverley Grammar School
Queensgate
Beverley
East Yorkshire
HU17 8NF

Trustees

Megan Wycks	Chairperson
Rachel Gillespie	Treasurer
Laura Shepherdson	Secretary
Louise Harley	General Member
Rebecca Colyer	General Member

Independent examiner

Yorkshire Accountancy Limited
123 Hallgate
Cottingham
East Yorkshire
HU16 4DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. At a meeting held on 12 July 2011 the trustees adopted the Pre-school Learning Alliance Model Constitution 2008.

Recruitment and appointment of new trustees

The overall management and control of the Charity rests with the individuals of the Pre-School management committee who are also the Charity trustees. Trustees are recruited at the annual general meeting. Prospective members are elected from those candidates who have notified their willingness to stand. Candidates receiving the highest number of votes will be elected up to a maximum of 12 committee members in total. The minimum number of trustees at any one time is 5.

Induction and training of new trustees

New trustees are provided with a copy of the Pre-School Learning Alliance document 'Guidance for Trustees'. They are encouraged to attend all meetings of the trustees and are able to address any queries they may have from time to time with the Charity's manager.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

How our organisation is of public benefit

The trustees have had due regard to Charity Commission guidance on public benefit. The Charity is involved with the advancement of education. Our facilities are available to all children under the statutory school age and are not restricted to specific social or economic groups.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 group, 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 if the Pre-School Learning Alliance

ACHIEVEMENT AND PERFORMANCE

Charitable activities

From September 2024 onwards, we continued to operate for 28 hours per week and by the end of the year had 30 children on roll with a waiting list for spaces on certain sessions.

The vast majority of our children coming in are now in receipt of funding: either the working family entitlement for 2 year olds or the universal and / or the extended entitlement for 3-4 year olds. Due to the recent changes in childcare funding, the vast majority of children attending Queensgate are now funded. This is a big change from a few years ago when the majority would be self-funded, particularly on entry at 2.5 years of age. Typically children will now start at Queensgate in receipt of funding and as a result will attend for more hours from a younger age.

This year, although staffing remained constant, we encountered some challenges due to some medical absences which we were able to cover between other members of staff, supported by a committee member who volunteered with us one session per week. This made a big difference to us, especially as this was on a day when children with additional needs were attending.

As a result of children with medical and SEN needs attending the pre-school, 2 members of staff received further training and advice from the AREA SENCOs and applied for EHCP's for the children in the summer term of 2025 with the hope of received some additional funding for the subsequent academic year 2025-26 (this was granted in the Autumn/Winter 2025 and will be shown on the next years accounts).

Training costs increased as 4 members of staff also renewed paediatric first aid certificates which going forward must be renewed every 2 years rather than 3. 2 other members of staff are due to renew theirs over the next period of accounts.

At Christmas we successfully held our nativity and traditional hamper raffle which provided some extra funds to renew much loved but worn out resources. At Easter, we once again organised our much loved Easter Trail, kindly supported by the Co-op on Lincoln Way in Beverley and children and parents decorated 15 large bunnies which were hidden around the local area to locate and unjumble an Easter phrase. It remains very popular although the funds raised have started to decrease slightly from the large amounts raised during Covid. It has been decided to ask for a suggested donation in future years, or to look at purchasing the trail maps online to try and raise levels of donations, while remaining accessible to all. This is to be decided going forward however, the PTFA of Keldmarsh Primary School have approached the pre-school to organise a trail over the Easter holidays in 2026 and so the Easter Trail will return bigger and better at Easter 2027.

The fabric of the building always requires some general maintenance, and it has been agreed to gradually redo each section of the roof over the coming years to guard against future leaks. A priority list has been created and will be worked through gradually, as funds allow, to ensure that the pre-school building remains a safe, water-tight environment. The outside area has been altered slightly with astroturf laid near the sandpit and mudkitchen. This surface was chosen as underneath the trees there is very little natural sunlight and in wet weather the area was becoming very muddy and less inviting for the children to play in and explore. Laying the astroturf and freshening up the area has made a real difference to the children who now willingly go and play in the space. Funds from the Easter Trail were able to finance these changes, and staff gave up their own time in the holidays to organise and lay the surface.

For our summer sports day, we changed tack from a traditional tombola and produced a wish-list from which parents kindly purchased resources and brought into the pre-school. These have been much loved and well used and we are very grateful for the donations parents made in this way. It is the first time we have tried a wish-list and it is something we will use again in future.

Once again our biggest challenges remain costs. Government funding is not increasing inline with the increases in the national minimum wage and with restrictions on charging top up fees, it makes it increasingly difficult to keep Queensgate running. Government funding covers 38 weeks of the year, and typically Queensgate has opened in the final week of the school summer term, which is non funded and we have invoiced families for the cost of sessions attended in that week. Over the past few years, we have noticed a trend of fewer and fewer families wishing to attend the pre-school in the non funded week, or having indicated their child will be attending, have decided not to send them upon receiving the invoice for their hours stating that they have changed their mind due to the costs. We feel this is in part due to the fact that the majority of families have now never had to pay for any childcare due to the funding and therefore do not realise what it actually costs. As a result, last year, some sessions ran with a handful of children only because several families pulled out late on. Going forward we have made the decision to only open during the funded weeks of term because we cannot afford to run the pre-school at a loss that week.

On a positive note, we have seen the benefit of the new housing developments that have been going up on the south side of Beverley over the last few years and we are increasingly welcoming new families from outside the area into our pre-school as well as benefiting from the word of mouth contacts which we have traditionally always benefit from, via previous pre-school families at toddler groups and on school playgrounds.

FINANCIAL REVIEW

Reserves policy

At 31 July 2025 the unrestricted reserves were £31,706. This is sufficient for the Charity's requirements and in accordance with the reserves policy which is to retain between 3-6 months of the resources expended.

ON BEHALF OF THE BOARD:



R Gillespie - Trustee

31 May 2026

**Queensgate Pre-School Playgroup
Report of the Independent Examiner to the Members of
the Queensgate Pre-School Playgroup**

I report on the accounts for the year ended 31 July 2025 set out on pages four to nine.

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 required.

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)
- to state whether particular matters have come to my attention

Basis of the independent examiners 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 statements 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 to 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.

Yorkshire Accountancy Limited

Yorkshire Accountancy Limited
Accountants

123 Hallgate
Cottingham
East Yorkshire
HU16 4DA

31 May 2026

Queensgate Pre-School Playgroup
Statement of Financial Activities
for the year end 31st July 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		30	-	30	150
Activities for generating funds	2	332	-	332	821
Pre-school playgroup	3	88,871	-	88,871	71,138
Other incoming resources		88	-	88	283
		89,321		89,321	72,392
RESOURCES EXPENDED					
Pre-school playgroup	5	76,252	-	76,252	73,388
NET INCOMING/(OUTGOING)		13,069		13,069	(996)
Total funds brought forward		18,637		18,637	19,633
TOTAL FUNDS CARRIED FORWARD		31,706	-	31,706	18,637

Queensgate Pre-School Playgroup
Balance Sheet
as at 31 July 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	-	-	-	-
CURRENT ASSETS					
Debtors	9		-	-	63
Cash at bank		33,348	-	33,348	20,312
		<u>33,348</u>	<u>-</u>	<u>33,348</u>	<u>20,375</u>
Creditors: Amounts Falling Due Within One Year	10	<u>(1,642)</u>	<u>-</u>	<u>(1,642)</u>	<u>(1,738)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		31,706	-	31,706	18,637
NET ASSETS		<u>31,706</u>	<u>-</u>	<u>31,706</u>	<u>18,637</u>
FUNDS	11				
Unrestricted funds				31,706	18,637
Restricted funds				-	-
				<u>31,706</u>	<u>18,637</u>

The financial statements were approved by the Board of Trustees on 31 May 2026 and were signed on its behalf by:

R Gillespie - Trustee

Queensgate Pre-School Playgroup
Notes to the Accounts
for the year end 31st July 2025

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities SORP FRS 102, the Charities Act 2011 and the requirements of Recommended Proactive, Accounting and Reporting by Charities and in accordance with FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Mobile classroom	10% on cost
Improvements to mobile classroom	10% on cost
Fixtures, fittings & equipment	10% on cost

Taxation

The charity is exempt from tax on its charitable activities

Fund accounting

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

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

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

2	ACTIVITIES FOR GENERATING FUNDS	2025	2024
		£	£
	Fundraising events	332	821
3	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2025	2024
		£	£
	Fees Received	88,871	71,138
4	CHARITABLE ACTIVITIES COSTS	Direct Costs	2024
		(see note 5)	
		£	£
	Pre-school playgroup	76,252	73,388

5	DIRECT COSTS OF CHARITABLE ACTIVITIES	2025	2024
		£	£
	Staff costs	68,458	61,691
	Rates and water	2,200	2,342
	Insurance	924	835
	Postage and stationery	651	912
	Sundries	572	667
	Toys and equipment	986	650
	Food and consumables	889	927
	Trip expenses	118	116
	Repairs and renewals	328	3,983
	Accountancy	527	714
	Telephone	235	224
	Other expenses	364	327
	Depreciation	-	-
		76,252	73,388

6 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustee's expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

7	STAFF COSTS	2025	2024
		£	£
	Wages and salaries	66,832	60,608
	Staff training	432	-
	Employers pensions	960	822
		68,224	61,430

The average monthly number of employees during the year was:

	2025	2024
	7	6
Pre-school staff		

8 TANGIBLE FIXED ASSETS

	Mobile classroom	Improvements to mobile classroom	Fixtures and fittings	Totals
	£	£	£	£
COST				
At 1 August 2024 and 31 July 2025	13,751	16,188	3,462	33,401
DEPRECIATION				
At 1 August 2024	13,751	16,188	3,462	33,401
Charge for year	-	-	-	-
	13,751	16,188	3,462	33,401
NET BOOK VALUE				
At 31 July 2025	-	-	-	-
At 31 July 2024	-	-	-	-

9	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
		£	£
	Other debtors	<u>-</u>	<u>63</u>

10	CREDITORS: AMOUNTS DUE FALLING WITHIN ONE YEAR	2025	2024
		£	£
	Other creditors	397	380
	Other taxes and social security costs	496	638
	Accruals	749	720
		<u>1,642</u>	<u>1,738</u>

11	Movement in Funds	At 01.08.2024	Net movement in funds	At 31.07.2025
		£	£	£
	Unrestricted funds			
	General fund	18,637	13,069	31,706
	Restricted funds			
	Extension	-	-	-
	TOTAL FUNDS	<u>18,637</u>	<u>12,081</u>	<u>31,706</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	89,321	(76,252)	13,069
Restricted funds			
Extension	-	-	-
	<u>89,321</u>	<u>(76,252)</u>	<u>13,069</u>

Extension

This fund represents a grant received from East Riding of Yorkshire Council for the refurbishment of the mobile classroom.

**Queensgate Pre-School Playgroup
Detailed Statement of Financial Activities
for the Year Ended 31 July 2025**

	2025	2024
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	30	150
Grants	-	-
	30	150
Activities for generating funds		
Fundraising events	332	821
Incoming resources from charitable activities		
Fees received	88,871	71,138
Other incoming resources		
Sundry receipts	88	283
	89,321	72,392
Total incoming resources		
	89,321	72,392
RESOURCES EXPENDED		
Charitable activities		
Wages	66,832	60,608
Children's uniform	234	261
Employers pension	960	822
Staff training	432	
Rates and water	645	442
Light and heat	1,555	1,900
Insurance	924	835
Telephone	235	224
Postage and stationery	651	912
Sundries	50	91
Toys and equipment	986	650
Food and consumables	889	927
Trip expenses	118	116
Repairs and renewals	328	3,983
Accountancy	527	714
Cleaning	522	576
Other expenses	364	327
Depreciation	-	-
	76,252	73,388
Total resources expended	76,252	73,388
Net income/(expenditure)	13,069	(996)

1. **Introduction**

1.1 This document sets out the terms and conditions under which we will supply our services as set out in our quotation ("Services") We shall try to keep this document as simple as possible. This document and any other terms and/or conditions issued to you by us forms the basis of the agreement between Yorkshire Accountancy Limited and yourself.

1.2 Within this document "We" ('us' etc.) refers to Yorkshire Accountancy Limited, "You" ('your' etc.) refers to any client of Yorkshire Accountancy Limited, being an individual, a partnership and/or its partners, a limited company and/or its directors or a charity and/or its trustees (the entity). In the case of a corporate entity, charity or LLP, the responsibility for preparing accounts and administering taxes is a personal one of the directors, trustees or partners hence this agreement is jointly and severally with the directors, officers, trustees or partners as applicable rather than the entity itself.

1.3 These terms will be valid from the date below unless agreed with us separately in writing and will automatically continue on a twelve-monthly basis unless terminated in accordance with this clause 1.3. This agreement can be terminated in writing by either party by way of letter to the latest address held, with no notice required. For the avoidance of doubt, contract terminations should be clearly marked as such. **However, termination does not remove the obligation to settle any outstanding fees or invoices for services already provided. Refunds are not issued for unused services (see Clause 3.11).**

1.4 This agreement is intended to operate under English Law and in the event of any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with it or its subject matter or formation, shall be governed by and construed in accordance with the laws of England and Wales. You further agree that the courts of England and Wales shall have sole jurisdiction in determining any such dispute or claim (including non-contractual disputes or claims). Any clause deemed unenforceable stands alone and does not render the rest of the agreement void.

Please read through this agreement and have your authorised representative sign and return a copy to us. If you should have any queries, please let us know.

2. **The practice**

2.1 Yorkshire Accountancy Limited is a limited company registered in England number 05460543. The registered address is 123 Hallgate, Cottingham, East Yorkshire, HU16 4DA.

2.2 Yorkshire Accountancy holds a current and valid practising certificate from the Institute of Financial Accountants and is not registered to undertake investment business activities.

2.3 We only offer advice on, and carry out Services relating to, UK accounting and tax matters. We may offer general advice about overseas matters, but not jurisdiction specific advice.

3. **Fees**

3.1 All fees quoted by us exclude VAT.

3.2 Our fees are based on our fixed fee schedule and are subject to an annual review. This review takes place each December and we will notify you as quickly as possible. For the avoidance of doubt however, changes may be made to the fee schedule at any time.

3.2.1 For clients paying a fixed monthly fee, it is important to note that we expect **12 monthly payments per period** for year-end accounts, corporation tax returns, and self-assessments. This fee is simply the **annual fee divided by 12**. If there is a shortfall at year-end, an **ad-hoc invoice** may be required for any outstanding fees.

In the event that a client **terminates services**, we will conduct a **fee review** to ensure that payments made to date adequately cover the work completed. If there is a **shortfall**, we reserve the right to issue an **ad-hoc invoice** for any outstanding balance.

3.3 Services covering VAT returns, bookkeeping, and/or payroll are invoiced quarterly. Our fixed fees for bookkeeping will clearly indicate the number of budgeted hours included in the fee, and similarly, our fixed fees for payroll and auto enrolment will indicate the number of employees included in the fee. Both will be reviewed quarterly, and you will be notified if there is a need to adjust the fees, either upwards or downwards.

3.4 In the event that a limited company is unable to meet its liability in respect of our fees as and when they fall due, then the company's directors are **personally, jointly, and severally liable** for any outstanding fees. **By signing this agreement, the directors acknowledge their personal liability for any unpaid amounts in the event of non-payment by the company.**

3.5 Invoices are due for payment within 14 days of the invoice date and we reserve the right to charge an 8% surcharge on overdue fees. Any queries on invoices must be raised within seven days of the date of issue.

3.6 Payments can be made by cash, cheque, bank transfer, PayPal or major credit card, direct debit and by standing order. Our fees are computed on an annual basis, however, where payments are made by standing order these are payments on account of a quarterly/annual invoice.

3.7 Standing Orders

3.7.1 Where standing orders are cancelled without due notice, or two standing orders in a row are unpaid, any outstanding balance owing to us becomes payable in full.

3.8 Direct Debit

3.8.1 Any fees payable by direct debit will be collected automatically in line with these payment terms.

3.8.2 Where direct debits are cancelled without due notice, or two direct debits in a row are unpaid, any outstanding balance owing to us becomes payable in full.

3.8.3 Unpaid or Cancelled Direct Debits.

- If a direct debit payment is returned unpaid by the bank or cancelled without prior notice, an administration fee of £15 + VAT will be charged to cover bank charges and additional processing costs.
- If two consecutive direct debit payments fail or are cancelled without due notice, the full outstanding balance of fees will become immediately payable in full.
- We reserve the right to require payment via an alternative method, such as bank transfer or standing order, if multiple failed direct debits occur.

3.9 Late Payments

3.9.1 In the event of credit terms being breached we may levy credit charges and interest in accordance with Late Payment of Commercial Debts (Interest) Act 1988 as amended by EC Directive 2000/35/EC.

3.9.2 If fees remain unpaid beyond **60 days**, we reserve the right to:

- Suspend further services until payment is received.
- Engage a **debt collection agency** or **take legal action** to recover the outstanding amount. Any legal or collection agency fees incurred in recovering overdue amounts will be added to the outstanding balance.
- Inform credit reference agencies of non-payment, which may impact your ability to obtain credit in the future.

3.10 At our discretion we may request payment in advance for all or part of our Services or withhold aspects of completed Services pending settlement of our fees.

3.11 We do not issue discounts or refunds for services contracted by you and not used. Similarly, we do not refund clients who have been paying monthly and then decide to terminate this agreement before the end of the accounting period. Furthermore, if you do terminate this agreement within the first twelve (12) months from commencement, we reserve the right to charge you £95.00 + VAT admin fee.

3.12 If you should start paying monthly mid-way through the accounting year, there will be a shortfall at year end, for which we will generate an ad-hoc invoice for any fees outstanding.

3.13 From time to time many businesses need some extra assistance, and non-routine work of this nature will be subject to a separate charge.

3.14 Occasional telephone calls, emails, requests for advice relevant to the Services already provided will not incur a separate charge. Separate charges only arise where a significant amount of extra work is called for or where work relates to Services not currently offered.

3.15 Where possible, we will tell you if the Services we are providing for you is outside of the quoted annual fee for routine Services and therefore incurring extra charges, and where at all possible we will give you a quotation for the non-routine Services.

3.16 Our hourly rates for non-routine work are currently (excluding VAT): -

- £150 Principal/ director (£400/£800 half day/full day)
- £100 Manager Grade staff
- £50 Senior technician grade staff
- £25 Junior technician grade staff

4. **Responsibilities**

4.1 Your Tax, VAT and NIC affairs are your responsibility; we act only as your agent. It is your responsibility to:

- ensure that you maintain accurate records for accountancy, audit or taxation purposes; and
- consider the accuracy of accounts, tax returns or other documents which the practice prepares for you, before you sign them; and
- ensure that elections, forms, returns or accounts which are subject to a statutory time limit are made on time; and
- make sure we get copies or originals of all forms, assessments or other documents sent to you by HMRC or Companies House on which you wish us to advise or take action.

4.2 We will offer you as much assistance as possible in meeting the above. This will include, where possible and practical:

- giving you guidance on the records you need to keep and advising you of any significant errors or omissions which we discover;
- ensuring that accounts, tax returns and other documents are an accurate reflection of the records and other information, written or verbal, which you have given us, and drawing to your attention any known uncertainties or errors;
- ensuring that you are aware of relevant time limits and critical dates; and/or
- ensuring that we process work you give us within the time scale necessary to meet relevant time limits provided that we have been given the necessary books and records within good time.

4.3 If you are not VAT registered it is your responsibility to monitor the registration thresholds and contact us if you need to effect registration. Likewise, if you use a VAT scheme with a turnover limit, it is your responsibility to monitor your continued eligibility for its use.

4.4 We are not responsible for the detection of, or prevention of, fraud, theft or accidental losses within your business or personal affairs, and you will indemnify us against any such losses or claims.

5. **Preparation of Accounts**

5.1 Unless we are appointed as bookkeepers you will deal with all routine items concerning day to day operations; in particular, you will:

- maintain the accounting records in respect of both cash and bank receipts and payments; and
- take, if appropriate, a physical inventory of stock at the end of the financial year, price and extend the values and summarise the totals, making proper allowance for any obsolete or unsaleable items; and
- provide detailed lists of unpaid invoices rendered to customers and unpaid bills for purchases etc., and the cash in hand at the year end.

5.2 In order that your accounts are prepared accurately, we may request the following information (where appropriate):

- Cash book (s)
- Petty cash book(s)/records
- VAT book(s)/records
- Copies of VAT returns
- Sales invoices
- Supplier invoices
- Bank statements - current account(s)
- Bank statements - deposit account(s)
- Bank statements - loan account(s)
- Cheque book stubs
- Paying in book counterfoils
- Credit card statements
- Wages/PAYE records

5.3 We may also require the following where appropriate:

- Fixed assets added/disposed of during the period
- Debtors balance at the period end
- Creditors balance at the period end
- Stock value at the period end
- Copies of loans/HP Agreements

5.4 To guarantee that your accounts are completed before any deadlines we require the data within the following time deadlines:

- Limited Company/LLP – no later than 6 months after your year end;
- Sole trader/partnership – no later than 30th September before 31st January self-assessment deadline.

5.5 We will prepare your accounts from your records (or our bookkeeping if we prepare this), incorporating any other verbal or written information given. In preparing these accounts we will endeavour to identify and correct any material errors found in your records, and where appropriate will advise you accordingly.

5.6 We will draw your attention to any major deficiencies, errors or omissions which we discover in your records or accounting systems.

6. **Tax compliance**

6.1 We will check and advise you of the correctness or otherwise of any assessments, computations, statements of tax liabilities, PAYE codings or demands for payment sent to you by HMRC provided, of course, subject to us having a complete copy of the relevant documentation.

6.2 You acknowledge that we do not automatically receive copies of tax assessments raised by HMRC, and you agree to forward them to us so that we may act upon them.

6.3 Where requested we will prepare your business and/or personal tax returns. Once approved we shall submit these to HMRC.

6.4 We will prepare tax computations on your accounts and will submit these to HMRC. These are submitted automatically after your accounts are sent to you for approval.

6.5 Having prepared your accounts, tax returns or computations, if at all possible we will advise you of your approximate tax liabilities.

6.6 We have your consent to make use of HMRC Electronic Filing opportunities where available.

6.7 We require a Data Request form / questionnaire to be supplied to us for personal returns. Where this is not supplied, we will endeavour to complete the form on information available but accept no liability for omissions and inaccuracies.

6.8 You must read through tax returns we send you for approval and consider their accuracy and completeness before signing them and authorising us to file them.

7. **Tax planning and mitigation, financial planning**

7.1 Where requested, we will offer advice on Capital Gains Tax, Inheritance Tax and other capital taxes for either long term strategic planning or estate planning.

7.2 Our advice will be based on current law and practice, and we will highlight any known uncertainties or matters requiring clarification.

7.3 We do not undertake to update our advice for subsequent changes in legislation, case law, practice or interpretation. If you require advice to be updated, you must ask us to update the advice.

7.4 Our advice is limited to taxation and financial matters. We do not offer advice on, nor accept responsibility or liability for, general legal or contractual matters.

8. **Tax Enquiries**

8.1 In the event we are engaged to represent you, we will correspond with HMRC on your behalf and represent you at any formal interviews. We ask that you do not contact HMRC directly, as this can compromise our handling of the enquiry.

8.2 We will copy all significant correspondence to you and seek your approval on our proposed actions/responses as the enquiry progresses.

8.3 If at any time you want to make voluntary disclosure of irregularities, then you should advise us as soon as possible.

8.4 We have three options for charging you:

- Hourly rate in accordance with our charge rates for non-routine / non-fixed price work
- Fixed retainer, payable on a monthly basis by standing order until the end of the enquiry. The amount of the retainer is assessed according to our experience of your business and the likely costs of the enquiry.
- Insured - we recommend that all of our clients consider tax enquiry insurance. We have a suitable product available. This is added to invoices as standard but is completely optional.

9. **VAT returns and bookkeeping**

9.1 Where we are engaged to prepare VAT returns and carry out basic bookkeeping we will do so from the records and information you provide to us.

9.2 You retain responsibility for the completeness of this information.

9.3 In order to guarantee that we produce timely information and meet the VAT submission deadline, we will require the following information to be sent to us no later than fifteen days after the month/quarter end:

- Bank/paypal statements for the month/quarter
- Purchase invoices for the month/quarter
- Sales invoices for the month/quarter
- Cheque book stubs for the month/quarter
- Paying in book slips for the month/quarter
- Note of any petty cash payments made in the month/quarter
- Fixed assets added/disposed of during the period
- Debtors balance at the period end
- Creditors balance at the period end
- Stock value at the period end

- Copies of loans/HP agreements

9.4 The specific output in terms of reports and returns will be subject to agreement between us.

9.5 Where specifically agreed, we will maintain, on your behalf, electronic records, and the electronic data will be your property. Where there is no specific agreement, electronic data including backup files, data files, programme files and passwords, are our property but you will be entitled to ask for transaction reports, audit trails and day books to be printed.

10 **Payroll and CIS**

10.1 Our payroll Services cover:

- Provision of computer generated payslips.
- Provision of payroll summary for your records.
- Preparation of end of year returns.
- Preparation of RTI requirements.
- Administration of monthly/quarterly remittances to HMRC.
- Calculation and administration of SMP and SSP payments and recoveries. Other paperwork relating to SMP and SSP, e.g. medical certificates, requests for information from third parties are the responsibility of the client.
- Dealing with payroll deductions or additions to be made relating to Student Loans, Child Support, Court Orders or Working Families Tax Credit. The client is responsible for liaising with the relevant bodies and providing information to them as requested; our responsibility is solely to include the relevant items in the payroll.
- HMRC queries relating to payroll deductions and calculation.

10.2 For the avoidance of doubt, our payroll Services do not cover:

- Maintaining records of holiday or sickness absence.
- Matters related to contracts of employment or advice on employment law.
- HMRC queries on payroll matters other than deductions and calculations, e.g. benefits, minimum wage, working time directive.
- Site attendance for PAYE/NI compliance audits.
- P11Ds (available by separate quotation for employees earning over £8,500 p.a.)

10.3 Our CIS Services cover:

- Comprehensive service:
- Verification of new subcontractors
- Monthly statements for the subcontractors (CIS voucher substitute)
- Monthly return completion and submission
- Basic service
- Monthly return completion and submission

10.4 For the avoidance of doubt, our CIS Services do not cover:

- Maintenance of primary records (record keeping, payment schedules)
- Matters relating to contracts of engagement and status issues or advice
- HMRC queries on status matters
- Site attendance for CIS compliance audits.

10.5 For all payroll and CIS matters we require notifications to us to be by email, fax or post. We will accept telephone instructions but do not accept responsibility for matters communicated by telephone.

10.6 Unless otherwise agreed, our Services are provided on a fixed fee.

10.7 We do not provide advice on employment law, employment disputes or contracts of employment/service.

11 **Auto Enrolment**

11.1 **Initial set up**

11.1.1 You are responsible for establishing the staging date applicable for your payroll. You will advise us if you bring forward, postpone or otherwise delay any aspect of your staging. We will assist you in establishing the staging date that applies. This is the date that you, as an employer, must start to auto enrol your workers.

11.1.2 Using the data supplied by you in order for us to prepare your payroll we will identify those individuals who would qualify as a 'worker' for auto enrolment purposes and will produce a list of them.

11.1.3 We will help you to establish which category each worker falls into, whether entitled worker, eligible jobholder or non-eligible jobholder.

Option 1 – Our Proposed Pension Service running alongside your payroll scheme

Our proposed pension Service is with Now: Pensions which will run alongside your payroll scheme.

- (a) We will enrol all eligible jobholders into an eligible pension scheme on the appropriate date. As part of the service from Now: Pensions, they will prepare and send a notice for each eligible jobholder telling them that they have been or will be enrolled, and setting out what that means for them, and also detailing their right to opt out (and to opt back in again). We will send information about the eligible jobholders to the pension scheme.
- (b) Now: Pensions, will prepare and send a notice to each non-eligible jobholder that sets out certain information about opting in to an automatic enrolment scheme and what this means for them. They do not need to be automatically enrolled but have the right to opt in. If the non-eligible jobholder chooses to opt in, we will enrol them onto the scheme on receipt of an opt-in notice.
- (c) Now: Pensions will prepare and send a notice to each entitled worker, giving them information about joining a pension scheme and what it means for them. If the entitled jobholder chooses to opt in, we will enrol them onto the scheme on receipt of an opt-in notice.
- (d) You are required within five calendar months of your staging date to make a declaration of compliance with the Pensions Regulator. We will process this for you within the deadline so that you comply with all legislation.

Option 2 – Processing and set up of Auto Enrolment by you

- (a) You will choose a pension scheme that meets the automatic enrolment qualifying criteria and we recommend that you take appropriate independent advice. Your choice of scheme can be:
- The existing scheme used by the business if it is an eligible scheme for auto-enrolment;
 - Through the National Employment Savings Trust (NEST);
 - Or you can seek the advice of a financial adviser on a suitable pension scheme
- (b) We will not provide advice on the choice of a scheme but refer you to guidance issued by the Pensions Regulator on pension scheme selection.
- (c) You are responsible for providing the required statutory information to your workers.
- (d) You will enrol all eligible jobholders into an eligible pension scheme on the appropriate date. You will need to prepare and distribute a notice for each eligible jobholder telling them that they have been or will be enrolled, and setting out what that means for them, and also detailing their right to opt out (and to opt back in again). You will need to send information about the eligible jobholders to the pension scheme. (For eligible jobholders who are already active members of a qualifying scheme, you will prepare a notice to send them giving them information about the scheme. This is the only action required for such members).
- (e) You will need to send a notice to each non-eligible jobholder that sets out certain information about opting in to an automatic enrolment scheme and what this means for them. They do not need to be automatically enrolled but have the right to opt in. If the non-eligible jobholder chooses to opt in, you will enrol them onto the scheme on receipt of an opt-in notice. You will need to send information to the pension scheme about those non-eligible jobholders who choose to opt in.
- (f) You will need to prepare and send a notice to each entitled worker, giving them information about joining a pension scheme and what it means for them. You will arrange membership to a scheme for those entitled workers who choose to join and complete a joining notice. This can be a different scheme to the one used for auto enrolment.
- (g) You are required within five calendar months of your staging date to make a declaration of compliance with the Pensions Regulator.

12 Charities

12.1 Yorkshire Accountancy Limited does **not provide accountancy, tax, or compliance services for charities**. We do not prepare or file accounts or annual returns with the Charity Commission, nor do we assist with the administration of Gift Aid or other charity-related tax matters. Clients requiring such services should seek a specialist in charity accounting.

13 Company Secretarial & Registered Office

13.1 When requested, we will assist you with returns or documents to Companies House, although it is your responsibility to pay stamp duty, filing fees or other duty. We will normally submit your annual return to Companies House for a fixed fee as per our fee schedule. This fee includes the filing fee due to Companies House.

13.2 We are willing to allow our trading address to be used as a registered office address for client companies. We will process or forward on to you any official post received; junk mail will however, at our discretion, be destroyed. For clients using our registered office services, you authorise us to open, scan, and forward any official or HMRC correspondence addressed to your company, in order to provide efficient service.

13.3 Registered Office facilities may be withdrawn in the event of Court Judgements, Bailiff visits or similar and are offered at our sole, revocable, discretion. When withdrawn we will change the registered office to the correspondence address we have on file for you. We have your implied authority to notify such a change to Companies House and third parties, and to release the address details we have on file for you.

13.4 Registered office facilities are provided at a fixed fee as per our fee schedule per annum.

13.5 Where we are engaged to act in respect of a company formation, a separate fee applies, and the following terms are imposed:

- Occasionally officers from this practice or our agents (if engaged) will act as the first director/secretary of a company and transfer the appointments to your nominated officers on incorporation. This speeds up the formation process.
- We will not normally supply statutory records for a company (share register, minute book, company seal) – these are available at extra cost if required.
- A standard form of Memorandum and Articles of Association will be used.

13.6 Unless specifically engaged to do so, our responsibilities do not extend to the maintenance of statutory records.

13.7 Where we provide a Company Secretary in the form of Yorkshire Accountancy Limited, we act as nominee secretary only and do not take on the responsibilities outlined in this paragraph 13.

13.8 Company secretarial facilities are provided at a fixed fee as per our fee schedule per annum.

14 **Deadlines**

14.1 In order to meet filing deadlines, we require information from you no later than:

- 30th September after tax year end (5th April) for accounting papers for partnerships / sole traders.
- 5 months after year end for company / LLP accounting papers.
- 30th September after tax year end (5th April) for personal tax papers.
- 15th day of next month for VAT returns.
- For payroll / CIS – we need pay details 48 working hours' notice before the pay date

14.2 Where information is received late we will endeavour to complete the work on time but cannot guarantee this. We accept no responsibility for late filing penalties. If any work is passed to us for year-end accounts or for self-assessment: (i) less than four (4) weeks to the deadline, we will charge you an additional 20% to the fee; or (ii) less than two (2) weeks to the deadline, we will charge you an additional 40% to the fee. We will add a fixed fee of £60.00 plus VAT for any VAT return paperwork passed to us with less than two (2) weeks' to the filing deadline. We may also seek to agree with you a supplementary fee for prioritising work to achieve statutory deadlines, where you provide us with information late. If you pay us on a monthly basis, you will receive an ad hoc invoice for these additional charges.

15 **Contact details**

15.1 You are responsible for providing us with up to date postal, e-mail and telephone details.

15.2 Any e-mail address used by you to correspond with us is deemed valid and confidential for reply purposes unless we are advised to the contrary.

16 **Tax Credits**

16.1 Our fixed price Services do not cover the preparation of tax credit claims or claims for similar benefits which are integrated with the tax system.

17 **Limitation of liability**

17.1 Unless specifically agreed to the contrary Yorkshire Accountancy Limited will only be liable to you for advice in respect of:

- matters which have been specifically drawn to our attention; or
- matters where we have specifically been asked to comment; or
- matters where we have specifically advised you.

17.2 Yorkshire Accountancy Limited will not be liable for failure to provide advice in respect of a matter which has not been drawn to our attention by yourself or where you have not sought our advice.

17.3 Unless an extension has been agreed Yorkshire Accountancy Limited has a maximum liability to you equal to ten times the annual fees charged under this agreement, or ten times the fee charged for a specific Service where a separate fee agreement exists.

17.4 Where, on your request, we engage the services of specialists or third parties we do not accept liability for their work or advice.

18 **Ownership of papers**

18.1 Copies of correspondence with HMRC or tax returns prepared on your behalf belong to you. We will normally retain these copies on our files, but copies can be provided to you on request and at no charge (subject to the rest of this paragraph 18).

18.2 Working papers for accounts and returns, file notes and copies of our correspondence to you are our property and will not normally be released.

18.3 Our working papers do not constitute a nominal ledger, nor do they qualify as statutory accounting information under the Companies Act 2006.

18.4 We archive files periodically, and a charge will be made for recovering papers from archive. By concession this charge may be waived for active clients. Where the client relationship is terminated files will normally be archived three months later, and a charge made for access after that date.

18.5 We may levy a charge for providing copies of documents previously provided to you.

18.6 Where permitted by law, a lien may be exercised on papers or records, including prime records belonging to you, for any fee balance due to us. The lien will be released promptly upon receipt of payment in full.

18.7 We have your consent to store papers electronically or manually, and to destroy manual backups of electronic paperwork.

18.8 We retain working papers and records for **a minimum of six years** from the end of the accounting period in line with UK tax law. After this period, we may securely destroy documents without further notice.

19 **Confidentiality**

19.1 We have an obligation to keep your affairs confidential.

19.2 We reserve the right, for the purpose of promotional activity, training or for other business purpose, to mention you as a client. As stated above we will not disclose any confidential information.

19.3 Correspondence with us, along with relevant schedules, should be kept confidential by you and not disclosed to third parties without our consent. You agree to indemnify us from any costs arising as a result of such disclosure in defending ourselves or asserting our rights, such costs to include our own time at the charge rates quoted for non-routine work. This does not apply to documents which are clearly intended to be forwarded to third parties, e.g. tax returns and certified annual accounts.

19.4 We have an implied authority to discuss your affairs with (i) any banker, lawyer or IFA acting for you (ii) any co director / partner / officer of your entity (iii) and your spouse. However, we would not normally discuss personal information with an unrelated director / partner, nor business matters with a spouse not normally involved with the business.

19.5 We have an implied authority to respond to any enquiry from a government department, law enforcement body, statutory agency or other legitimate third party where we have an obligation to do so at law, or where failure to do so may lead to a complaint against us.

19.6 We will inform you if we become aware of any conflict of interest in our relationship with you, and seek to agree with you a procedure for managing any such conflict.

19.7 Our work is prepared solely for the use of the named client(s). **It should not be disclosed to third parties** without our prior written consent. We accept no liability to any third party who relies on any reports, accounts, or advice provided by us.

20 **Complaints and disputes**

20.1 Any complaint about our Services must, in the first instance, be put in writing to Mr. Nicholas Robinson, and clearly marked as a complaint.

20.2 We will then investigate this complaint and report to you promptly. This investigation will normally be carried out by an independent staff member in the practice, who has not been involved with your affairs.

20.3 Where a complaint cannot be agreed between us after investigation, you have the right to raise the matter with our regulator, and we will provide you with details on request as to how to do this. We will co-operate with our regulator in their investigation of the matter. You

undertake to pay our costs, both external, e.g. legal fees, and internal at the charge rates quoted for non-routine work, if the regulator does not uphold the complaint.

21 **Miscellaneous**

21.1 We may from time to time hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from the firm's funds.

21.2 We will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if we provide oral advice and you wish to reply on that advice, you must ask for the advice to be confirmed in writing.

21.3 We welcome the efficiency of communicating with clients by email and will take steps to ensure that any emails we send are virus free. However, you are responsible for checking any emails, including attachments, from us for viruses. Email is an informal communication medium, and therefore the contents of an email do not constitute formal advice unless clearly stated to do so.

21.4 Under English law, we have a responsibility to identify all clients and the sources of their assets for Anti Money Laundering purposes. We also have an obligation to report suspicious transactions. We will need you to co-operate with us in the provision of identification documentation, and in the provision of explanations about specific transactions or arrangements.

22 **Data Protection**

22.1 Yorkshire Accountancy Limited shall comply at all times with Data Protection Legislation. For the avoidance of doubt, Data Protection Legislation shall mean:

- a) the General Data Protection Regulation ((EU) 2016/679) and the Data Protection Act 2018 and any secondary legislation, as amended or updated from time to time, in the UK; and
- b) all other laws and regulations applicable in the UK relating to the processing of personal data and privacy, including where applicable the guidance and codes of practice issued by the Information Commissioner.

22.2 Please see our Data Protection Policy for more information as to how we store and use your data.

23 **Non Solicitation**

23.1 In order to protect our legitimate business interests, you covenant with us not to:

(a) attempt to solicit or entice away; or

(b) solicit or entice away,

from the employment or service of any of our employees, **either directly or indirectly through a third party** (e.g., recruitment agency), other than by means of a national advertising campaign open to all-comers and not specifically targeted at our staff.

23.2 You shall be bound by the covenant set out above during the term of this agreement, and for a period of 12 months after termination of this agreement.

23.3 If you commit any breach of this clause, you shall, on demand, pay to us a sum equal to one year's basic salary or the annual fee that was payable by us to our employee plus the recruitment costs we incur in replacing such person. You confirm that these liquidated damages are reasonable and proportionate to protect our legitimate interest in performance.

23 **Updates to this agreement**

24.1 This agreement may be updated and changed by Yorkshire Accountancy Limited by giving you no less than thirty (30) days' prior notice. These terms are available on our website.

24.2 You can request a copy of the latest copy of our terms of business from our offices at any time.

Agreement:



Date: 30 May 2026

Your full name: Rachel Gillespie

Business Name:

In signing this document, I confirm that I have the authority to bind the entity, its directors, trustees and partners in contract.

Document Details

Title	Queensgate Pre-School Playgroup-2025
File Name	2026-05-28 - Queensgate Pre-school Playgroup - 31-07-2025 - Accounts.pdf, Engagement letter - terms and conditions - 02-2025.pdf
Document ID	62ca0146b3e941a2b2769667f23e54cd
Fingerprint	773e85cb820b184ac54a952782cee522
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Document History

Document Created	Document Created by Accounts Team (accounts@yorkshireaccountancy.co.uk) Fingerprint: 499d545a8662e20335ec23c00b82b07c	28 May 2026 03:49PM UTC
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Document Signed	Document Signed by Rachel Gillespie (queensgate_enquiries@hotmail.com) IP: 194.207.84.128 	30 May 2026 10:55AM UTC
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Accounts

Registered Charity Number: 1034531

Queensgate Pre-School Playgroup
Report of the Trustees and
Unaudited Financial Statements for the
Year Ended 31st July 2024

Queensgate Pre-School Playgroup Contents

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**Queensgate Pre-School Playgroup
Report of the Trustees
for the Year Ended 31 July 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1034531

Principal address

Beverley Grammar School
Queensgate
Beverley
East Yorkshire
HU17 8NF

Trustees

Megan Wycks	Chairperson
Rachel Gillespie	Treasurer
Laura Shepherdson	Secretary
Louise Harley	General Member
Rebecca Colyer	General Member

Independent examiner

Yorkshire Accountancy Limited
123 Hallgate
Cottingham
East Yorkshire
HU16 4DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

At a meeting held on 12 July 2011 the trustees adopted the Pre-school Learning Alliance Model Constitution 2008.

Recruitment and appointment of new trustees

The overall management and control of the Charity rests with the individuals of the Pre-School management committee who are also the Charity trustees. Trustees are recruited at the annual general meeting. Prospective members are elected from those candidates who have notified their willingness to stand. Candidates receiving the highest number of votes will be elected up to a maximum of 12 committee members in total. The minimum number of trustees at any one time is 5.

Induction and training of new trustees

New trustees are provided with a copy of the Pre-School Learning Alliance document 'Guidance for Trustees'. They are encouraged to attend all meetings of the trustees and are able to address any queries they may have from time to time with the Charity's manager.

How our organisation is of public benefit

The trustees have had due regard to Charity Commission guidance on public benefit. The Charity is involved with the advancement of education. Our facilities are available to all children under the statutory school age and are not restricted to specific social or economic groups.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 group,

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The academic year from September 2023 was an action packed year with several challenges along the way. With longer opening hours in the pre-school with Queensgate now offering 28 hours per week of childcare, coupled with the expansion in the government child care funding for 2 year olds, it meant that there were many more children on roll than in previous years. A trend also began to emerge, which has continued in to the current academic year of the younger children staying for a full day of pre-school almost from as soon as they start at Queensgate rather than the children adding in the full day sessions as they turn 3 or 4 years of age. The childcare funding expansion also coincided with the Covid baby boom children now being of pre-school age and it has been noticeable during the year the number of SEN referrals made in support of the children born over this period, than the pre-school would typically make over the course of a year. Queensgate became full on morning session spaces in the Spring Term and some children were placed on a waiting list to start the pre-school after the summer holiday in 2024 as we were not able to offer them a space until our older children moved up to school over the summer of 2024.

Although the local authority did increase the rate of funding paid to childcare providers in light of the childcare expansion, it has again remained difficult to balance the our biggest costs (wages) with the funding rates provided. Due to 2 year funding now being offered to working families, we are seeing increasing numbers of 2 year olds beginning pre-school in funded places and far fewer families being invoiced for the cost of the pre-school hours. This means that we receive less per hour from the government funded places than we would if we were to invoice families for the cost of the delivery of a session at pre-school directly.

It was necessary over the Easter holidays of 2024 to have some urgent roof repairs completed on the flat roof at one end of the pre-school due to a persistent leak that was dripping down into the pre-school and also affecting the lighting. The roofing contractor was able to build up the flat roof on section of the building where pooling occurred to create a pitch and installed a new gutter and run off system which has made the building water tight once again and safe for the children. This was an unforeseen large expense that we had not been expecting, however we had no other option but to make the repair.

As a result of the larger number of children present and the difficulties encountered with the roof, we did not run the Easter trail which had been popular over the past few years as staff were extremely stretched. Fundraising did take place at the summer sports morning by virtue of a squares competition for parents and funds raised here contributed towards the roofing repair. Sadly as did some funds which an Operation Lifestyle team raised for us over the summer of 2024, holding bake sales and other activities on our behalf raising over £500. It had been hoped and agreed by the committee that these funds would be used to replace the pre-school carpet which is well worn out however, it was necessary to divert the funding to the roof repair instead as it was much more pressing and in urgent need. We also held a fundraising raffle and tombola for the children at the Christmas Nativity and the ever popular Easter Trail did make a return for the next financial accounting year.

It remains a challenge to maintain the upkeep of the pre-school building given it's age and it will always be a challenge for the pre-school to remain viable given the fabric of the building, the ever increasing staffing costs and the lack of funding for Early Years Education received from the government, however Queensgate is well supported by its families and committee with a stable staff team and we hope to continue to be in operation for many years to come.

FINANCIAL REVIEW

Reserves policy

At 31 July 2024 the unrestricted reserves were £18,637. This is sufficient for the Charity's requirements and in accordance with the reserves policy which is to retain between 3-6 months of the resources expended.

ON BEHALF OF THE BOARD:



R Gillespie - Trustee

25 May 2025

31 May 2025

**Queensgate Pre-School Playgroup
Report of the Independent Examiner to the Members of
the Queensgate Pre-School Playgroup**

I report on the accounts for the year ended 31 July 2024 set out on pages four to nine.

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 required.

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)
- to state whether particular matters have come to my attention

Basis of the independent examiners 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 statements 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 to 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.

Yorkshire Accountancy Limited
Accountants

123 Hallgate
Cottingham
East Yorkshire
HU16 4DA

31 May 2025

**Queensgate Pre-School Playgroup
Statement of Financial Activities
for the year end 31st July 2024**

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		150	-	150	697
Activities for generating funds	2	821	-	821	558
Pre-school playgroup	3	71,138	-	71,138	40,140
Other incoming resources		283	-	283	38
		72,392		72,392	41,433
RESOURCES EXPENDED					
Pre-school playgroup	5	73,388	-	73,388	59,009
NET INCOMING/(OUTGOING)		(996)		(996)	(17,576)
Total funds brought forward		19,633		19,633	37,209
TOTAL FUNDS CARRIED FORWARD		18,637	-	18,637	19,633

Queensgate Pre-School Playgroup
Balance Sheet
as at 31 July 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	-	-	-	-
CURRENT ASSETS					
Debtors	9	63	-	63	19
Cash at bank		20,312	-	20,312	20,628
		<u>20,375</u>	<u>-</u>	<u>20,375</u>	<u>20,647</u>
Creditors: Amounts Falling Due Within One Year	10	<u>(1,738)</u>	<u>-</u>	<u>(1,738)</u>	<u>(1,014)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		18,637	-	18,637	19,633
NET ASSETS		<u><u>18,637</u></u>	<u><u>-</u></u>	<u><u>18,637</u></u>	<u><u>19,633</u></u>
FUNDS	11				
Unrestricted funds				18,637	19,633
Restricted funds				-	-
				<u><u>18,637</u></u>	<u><u>19,633</u></u>

The financial statements were approved by the Board of Trustees on 31 May 2025
and were signed on its behalf by:

R Gillespie - Trustee



25 May 2025

Queensgate Pre-School Playgroup
Notes to the Accounts
for the year end 31st July 2024

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities SORP FRS 102, the Charities Act 2011 and the requirements of Recommended Proactive, Accounting and Reporting by Charities and in accordance with FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Mobile classroom	10% on cost
Improvements to mobile classroom	10% on cost
Fixtures, fittings & equipment	10% on cost

Taxation

The charity is exempt from tax on its charitable activities

Fund accounting

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

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

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

2	ACTIVITIES FOR GENERATING FUNDS	2024	2023
		£	£
	Fundraising events	821	558
3	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2024	2023
		£	£
	Fees Received	71,138	40,140
4	CHARITABLE ACTIVITIES COSTS	Direct Costs	2023
		(see note 5)	
		£	£
	Pre-school playgroup	73,388	59,009

5	DIRECT COSTS OF CHARITABLE ACTIVITIES	2024 £	2023 £
	Staff costs	61,691	48,174
	Rates and water	2,342	1,572
	Insurance	835	801
	Postage and stationery	912	1,151
	Sundries	667	903
	Toys and equipment	650	1,083
	Food and consumables	927	911
	Trip expenses	116	389
	Repairs and renewals	3,983	3,072
	Accountancy	714	474
	Telephone	224	263
	Other expenses	327	216
	Depreciation	-	-
		<u>73,388</u>	<u>59,009</u>

6 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustee's expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

7	STAFF COSTS	2024 £	2023 £
	Wages and salaries	60,608	47,867
	Staff training	-	-
	Employers pensions	822	307
		<u>61,430</u>	<u>48,174</u>

The average monthly number of employees during the year was:

	2024	2023
Pre-school staff	<u>6</u>	<u>7</u>

8	TANGIBLE FIXED ASSETS	Mobile classroom £	Improvements to mobile classroom £	Fixtures and fittings £	Totals £
	COST				
	At 1 August 2023 and 31 July 2024	<u>13,751</u>	<u>16,188</u>	<u>3,462</u>	<u>33,401</u>
	DEPRECIATION				
	At 1 August 2023	13,751	16,188	3,462	33,401
	Charge for year	-	-	-	-
		<u>13,751</u>	<u>16,188</u>	<u>3,462</u>	<u>33,401</u>
	NET BOOK VALUE				
	At 31 July 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	At 31 July 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

9	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
		£	£
	Other debtors	<u>63</u>	<u>19</u>

10	CREDITORS: AMOUNTS DUE FALLING WITHIN ONE YEAR	2024	2023
		£	£
	Other creditors	380	233
	Other taxes and social security costs	638	277
	Accruals	<u>720</u>	<u>504</u>
		<u>1,738</u>	<u>1,014</u>

11	Movement in Funds	At 01.08.2023	Net movement in funds	At 31.07.2024
		£	£	£
	Unrestricted funds			
	General fund	19,633	(996)	18,637
	Restricted funds			
	Extension	-	-	-
	TOTAL FUNDS	<u>19,633</u>	<u>(1,984)</u>	<u>18,637</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	72,392	(73,388)	(996)
Restricted funds			
Extension	-	-	-
	<u>72,392</u>	<u>(73,388)</u>	<u>(996)</u>

Extension

This fund represents a grant received from East Riding of Yorkshire Council for the refurbishment of the mobile classroom.

**Queensgate Pre-School Playgroup
Detailed Statement of Financial Activities
for the Year Ended 31 July 2024**

	2024	2023
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	150	697
Grants	-	-
	150	697
Activities for generating funds		
Fundraising events	821	558
Incoming resources from charitable activities		
Fees received	71,138	40,140
Other incoming resources		
Sundry receipts	283	38
	72,392	41,433
Total incoming resources		
RESOURCES EXPENDED		
Charitable activities		
Wages	60,608	47,867
Children's uniform	261	-
Employers pension	822	307
Rates and water	442	493
Light and heat	1,900	1,079
Insurance	835	801
Telephone	224	263
Postage and stationery	912	1,151
Sundries	91	545
Toys and equipment	650	1,083
Food and consumables	927	911
Trip expenses	116	389
Repairs and renewals	3,983	3,072
Accountancy	714	474
Cleaning	576	358
Other expenses	327	216
Depreciation	-	-
	73,388	59,009
Total resources expended	73,388	59,009
Net income/(expenditure)	(996)	(17,576)

Accounts

Queensgate Pre-School Playgroup
Report of the Trustees and
Unaudited Financial Statements for the
Year Ended 31st July 2023

Queensgate Pre-School Playgroup Contents

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Report of the Trustees	1-2
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Statement of Financial Activities	4
Balance sheet	5
Notes to the financial statements	6-8
Detailed Statement of Financial Activities	9

**Queensgate Pre-School Playgroup
Report of the Trustees
for the Year Ended 31 July 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1034531

Principal address

Beverley Grammar School
Queensgate
Beverley
East Yorkshire
HU17 8NF

Trustees

Megan Wycks

Rachel Gillespie

Laura Shepherdson

Louise Harley

Rebecca Colyer

Chairperson

Treasurer

Secretary

General Member

General Member

Independent examiner

Yorkshire Accountancy Limited
123 Hallgate
Cottingham
East Yorkshire
HU16 4DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

At a meeting held on 12 July 2011 the trustees adopted the Pre-school Learning Alliance Model Constitution 2008.

Recruitment and appointment of new trustees

The overall management and control of the Charity rests with the individuals of the Pre-School management committee who are also the Charity trustees. Trustees are recruited at the annual general meeting. Prospective members are elected from those candidates who have notified their willingness to stand. Candidates receiving the highest number of votes will be elected up to a maximum of 12 committee members in total. The minimum number of trustees at any one time is 5.

Induction and training of new trustees

New trustees are provided with a copy of the Pre-School Learning Alliance document 'Guidance for Trustees'. They are encouraged to attend all meetings of the trustees and are able to address any queries they may have from time to time with the Charity's manager.

How our organisation is of public benefit

The trustees have had due regard to Charity Commission guidance on public benefit. The Charity is involved with the advancement of education. Our facilities are available to all children under the statutory

school age and are not restricted to specific social or economic groups.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 group, 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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The pre-school this year followed the trends of recent years with a quieter Autumn term as a result of the children moving up to school over the summer, before becoming much busier as the Spring and Summer Term progressed. Whilst a common trend amongst early years settings, it remains the case that income is less in the Autumn than in the other terms, and staff again had to reduce hours worked in the autumn term due to fewer numbers of children. As the numbers of children increased through the year, so too were the hours the staff were able to work. With the expansion of funded education for 2 year olds being introduced from April 2024, the committee and staff at the pre-school took the decision to extend the opening hours of Queensgate from September 2023 in order to take advantage of a potential increase in the number of children seeking a pre-school place. It is hoped that this will serve to safeguard the future of Queensgate as funding rates in the East Riding for 3 to 4 year old children are some of the lowest in the country, whereas funding rates for 2 year old children are universally much higher. With ever increasing costs in terms of staff wages, food and utilities and pensions, it is always a balancing act to keep the pre-school running. The annual Easter Egg trail around Lincoln Way was an important fundraiser for Queensgate this year, as was the return of the Christmas Coffee morning which have provided the means for us to replace some much loved toys. This year also saw the retirement of the Deputy Manager after 23 years at Queensgate which means a big change for the staff, committee and parents going forward however, we believe it is also a change to refresh a little as we open longer hours throughout the term. Well supported by some new committee members, we are looking forward to keeping Queensgate going for many years to come.

FINANCIAL REVIEW

Reserves policy

At 31 July 2023 the unrestricted reserves were £19,633. This is sufficient for the Charity's requirements and in accordance with the reserves policy which is to retain between 3-6 months of the resources expended.

ON BEHALF OF THE BOARD:

R Gillespie - Trustee

02 February 2024

**Queensgate Pre-School Playgroup
Report of the Independent Examiner to the Members of
the Queensgate Pre-School Playgroup**

I report on the accounts for the year ended 31 July 2023 set out on pages four to nine.

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 required.

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)
- to state whether particular matters have come to my attention

Basis of the independent examiners 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 statements 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 to 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.

Yorkshire Accountancy Limited
Accountants

123 Hallgate
Cottingham
East Yorkshire
HU16 4DA

2 February 2024

Queensgate Pre-School Playgroup
Statement of Financial Activities
for the year end 31st July 2023

		Unrestricted fund	Restricted fund	2023 Total funds	2022 Total funds
	Notes	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		697	-	697	-
Activities for generating funds	2	558	-	558	635
Pre-school playgroup	3	40,140	-	40,140	66,838
Other incoming resources		38	-	38	39
		41,433		41,433	67,512
RESOURCES EXPENDED					
Pre-school playgroup	5	59,009	-	59,009	55,409
NET INCOMING/(OUTGOING)		(17,576)		(17,576)	12,103
Total funds brought forward		37,209		37,209	25,106
TOTAL FUNDS CARRIED FORWARD		19,633	-	19,633	37,209

Queensgate Pre-School Playgroup
Balance Sheet
as at 31 July 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	-	-	-	-
CURRENT ASSETS					
Debtors	9	19	-	19	265
Cash at bank		20,628	-	20,628	37,857
		<u>20,647</u>	<u>-</u>	<u>20,647</u>	<u>38,122</u>
Creditors: Amounts Falling Due Within One Year	10	<u>(1,014)</u>	<u>0</u>	<u>(1,014)</u>	<u>(913)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		19,633	-	19,633	37,209
NET ASSETS		<u>19,633</u>	<u>-</u>	<u>19,633</u>	<u>37,209</u>
FUNDS	11				
Unrestricted funds				19,633	37,209
Restricted funds				<u>-</u>	<u>-</u>
				<u>19,633</u>	<u>37,209</u>

The financial statements were approved by the Board of Trustees on 02 February 2024
and were signed on its behalf by:

R Gillespie - Trustee

Queensgate Pre-School Playgroup
Notes to the Accounts
for the year end 31st July 2023

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities SORP FRS 102, the Charities Act 2011 and the requirements of Recommended Practice, Accounting and Reporting by Charities and in accordance with FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Mobile classroom	10% on cost
Improvements to mobile classroom	10% on cost
Fixtures, fittings & equipment	10% on cost

Taxation

The charity is exempt from tax on its charitable activities

Fund accounting

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

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

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

2	ACTIVITIES FOR GENERATING FUNDS	2023 £	2022 £
	Fundraising events	<u>558</u>	<u>635</u>
3	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2023 £	2022 £
	Fees Received	<u>40,140</u>	<u>66,838</u>
4	CHARITABLE ACTIVITIES COSTS	Direct Costs (see note 5) £	2022 £
	Pre-school playgroup	<u>59,009</u>	<u>55,409</u>

5	DIRECT COSTS OF CHARITABLE ACTIVITIES	2023	2022
		£	£
	Staff costs	48,174	48,662
	Rates and water	1,572	886
	Insurance	801	778
	Postage and stationery	1,151	929
	Sundries	903	1,026
	Toys and equipment	1,083	518
	Food and consumables	911	858
	Trip expenses	389	255
	Repairs and renewals	3,072	676
	Accountancy	474	426
	Telephone	263	215
	Other expenses	216	180
	Depreciation	-	-
		59,009	55,409

6 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustee's expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

7	STAFF COSTS	2023	2022
		£	£
	Wages and salaries	47,867	47,773
	Staff training	0	560
	Employers pensions	307	329
		48,174	48,662

The average monthly number of employees during the year was:

	2023	2022
	7	7
Pre-school staff		

8 TANGIBLE FIXED ASSETS

	Mobile classroom £	Improvements to mobile classroom £	Fixtures and fittings £	Totals £
COST				
At 1 August 2022 and 31 July 2023	13,751	16,188	3,462	33,401
DEPRECIATION				
At 1 August 2022	13,751	16,188	3,462	33,401
Charge for year	-	-	-	-
	13,751	16,188	3,462	33,401
NET BOOK VALUE				
At 31 July 2023	-	-	-	-
At 31 July 2022	-	-	-	-

9	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
		£	£
	Other debtors	<u>19</u>	<u>265</u>

10	CREDITORS: AMOUNTS DUE FALLING WITHIN ONE YEAR	2023	2022
		£	£
	Other creditors	233	86
	Other taxes and social security costs	277	277
	Accruals	504	504
		<u>1,014</u>	<u>867</u>

11	Movement in Funds	At 01.08.2022	Net movement in funds	At 31.07.2023
		£	£	£
	Unrestricted funds			
	General fund	37,209	(17,576)	19,633
	Restricted funds			
	Extension	-	-	-
	TOTAL FUNDS	<u>37,209</u>	<u>(18,564)</u>	<u>19,633</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	41,433	(59,009)	(17,576)
Restricted funds			
Extension	-	-	-
	<u>41,433</u>	<u>(59,009)</u>	<u>(17,576)</u>

Extension

This fund represents a grant received from East Riding of Yorkshire Council for the refurbishment of the mobile classroom.

Queensgate Pre-School Playgroup
Detailed Statement of Financial Activities
for the Year Ended 31 July 2023

	2023 £	2022 £
INCOMING RESOURCES		
Voluntary income		
Donations	697	-
Grants	-	-
	697	-
Activities for generating funds		
Fundraising events	558	635
Incoming resources from charitable activities		
Fees received	40,140	66,838
Other incoming resources		
Sundry receipts	38	39
Total incoming resources	41,433	67,512
RESOURCES EXPENDED		
Charitable activities		
Wages	47,867	47,773
Staff training and welfare	-	560
Employers pension	307	329
Rates and water	493	331
Light and heat	1,079	555
Insurance	801	778
Telephone	263	215
Postage and stationery	1,151	929
Sundries	545	719
Toys and equipment	1,083	518
Food and consumables	911	858
Trip expenses	389	255
Repairs and renewals	3,072	676
Accountancy	474	426
Cleaning	358	307
Other expenses	216	180
Depreciation	-	-
	59,009	55,409
Total resources expended	59,009	55,409
Net income/(expenditure)	(17,576)	12,103

OUR ENGAGEMENT TERMS AND CONDITIONS



We want our working relationship to last a long time. We pride ourselves on offering quality accountancy services. But we feel it's helpful to set our expectations so that we can offer these to the best of our ability. Much of this is contained in our engagement terms, but I thought highlighting some conduct and expectation points useful.

If you have any questions please get in touch.

Nick Robinson

Nick Robinson FFA
Director
Yorkshire Accountancy Limited

OUR EXPECTATIONS

Fees

You can view our up-to-date fee schedule by [clicking here](#). We will always try and keep this folder up to date with the latest fees.

See the detail on the engagement letter (point 3) but essentially we expect all our fees to be paid on time (our usual terms are 14 days).

Dates and deadlines

In order for us to do our work we need your information to come to us in a timely manner.

We require information from you no later than:

- 30th September after tax year end (5th April) for accounting papers for partnerships / sole traders.
- 5 months after year-end for company / LLP / CIC accounting papers.
- 30th September after tax year end (5th April) for personal tax papers.
- 15th day of next month for VAT returns.
- For payroll / CIS – we need pay details 48 working hours' notice before the pay date

Do not fear though. If for any reason you get your paperwork to us later than these dates we will do our best to prepare and file your work. But we will charge an uplift in fees for "jumping the queue". A little bit like when you renew your passport at short notice.

For year-end accounts and tax work, we will increase fees by 20% if the work arrives to us with less than 2 months to its deadline or 40% if there is less than one month.

This **premium service** can also be used if you need your work preparing quickly for things like mortgage applications.

Client code of conduct

We consider Yorkshire Accountancy Limited to be a very friendly firm of accountants. Here is how we expect to be treated by clients, whether we are meeting face to face, in groups or individually, or talking on the phone, in emails or on social media.

We ask our clients to:

- Please show staff respect and courtesy
- Be responsible and honest
- Work with us to find solutions to problems
- Respond to our queries within a reasonable timeframe
- Help us to provide the best service we can



It goes without saying - Yorkshire Accountancy will not tolerate:

- Swearing or racist, sexist, homophobic or otherwise offensive language
- Any form of harassment or personal attack
- Aggressive, intimidating, threatening or violent words or behaviour

As always if you have any questions please get in touch with us.

Telephone: 01482 845750

Email: info@yorkshireaccountancy.co.uk

Book a call/meeting: <https://www.yorkshireaccountancy.co.uk/book-a-discovery-call/>



1. **Introduction**

1.1 This document sets out the terms and conditions under which we will supply our services as set out in our quotation ("Services") We shall try to keep this document as simple as possible. This document and any other terms and/or conditions issued to you by us forms the basis of the agreement between Yorkshire Accountancy Limited and yourself.

1.2 Within this document "We" ('us' etc.) refers to Yorkshire Accountancy Limited, "You" ('your' etc.) refers to any client of Yorkshire Accountancy Limited, being an individual, a partnership and/or its partners, a limited company and/or its directors or a charity and/or its trustees (the entity). In the case of a corporate entity, charity or LLP, the responsibility for preparing accounts and administering taxes is a personal one of the directors, trustees or partners hence this agreement is jointly and severally with the directors, officers, trustees or partners as applicable rather than the entity itself.

1.3 These terms will be valid from the date above unless agreed with us separately in writing and will automatically continue on a twelve-monthly basis unless terminated in accordance with this clause 1.3. This agreement can be terminated in writing by either party by way of letter to the latest address held, with no notice required. For the avoidance of doubt, contract terminations should be clearly marked as such.

1.4 This agreement is intended to operate under English Law and in the event of any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with it or its subject matter or formation, shall be governed by and construed in accordance with the laws of England and Wales. You further agree that the courts of England and Wales shall have sole jurisdiction in determining any such dispute or claim (including non-contractual disputes or claims). Any clause deemed unenforceable stands alone and does not render the rest of the agreement void.

Please read through this agreement and have your authorised representative sign and return a copy to us. If you should have any queries, please let us know.

2. **The practice**

2.1 Yorkshire Accountancy Limited is a limited company registered in England number 05460543. The registered address is 123 Hallgate, Cottingham, East Yorkshire, HU16 4DA.

2.2 Yorkshire Accountancy holds a current and valid practising certificate from the Institute of Financial Accountants and is not registered to undertake investment business activities.

2.3 We only offer advice on, and carry out Services relating to, UK accounting and tax matters. We may offer general advice about overseas matters, but not jurisdiction specific advice.

3. **Fees**

3.1 All fees quoted by us exclude VAT.

3.2 Our fees are based on our fixed fee schedule and are subject to an annual review. This review takes place each December and we will notify you as quickly as possible. For the avoidance of doubt however, changes may be made to the fee schedule at any time.

3.3 Services covering VAT returns, bookkeeping and/or payroll are invoiced quarterly.

3.4 It is important to note that in the event that a limited company is unable to meet its liability in respect of our fees as and when they fall due, then the company's directors are personally, jointly and severally liable in respect of our outstanding fees.

3.5 Invoices are due for payment within 14 days of the invoice date and we reserve the right to charge an 8% surcharge on overdue fees. Any queries on invoices must be raised within seven days of the date of issue.

3.6 Payments can be made by cash, cheque, bank transfer, PayPal or major credit card, direct debit and by standing order. Our fees are computed on an annual basis, however, where payments are made by standing order these are payments on account of a quarterly/annual invoice.

3.7 Standing Orders

3.7.1 Where standing orders are cancelled without due notice, or two standing orders in a row are unpaid, any outstanding balance owing to us becomes payable in full.

3.8 Direct Debit

3.8.1 Any fees payable by direct debit will be collected automatically in line with these payment terms.

3.8.2 Where direct debits are cancelled without due notice, or two direct debits in a row are unpaid, any outstanding balance owing to us becomes payable in full.

3.9 Late Payments

3.9.1 In the event of credit terms being breached we may levy credit charges and interest in accordance with Late Payment of Commercial Debts (Interest) Act 1988 as amended by EC Directive 2000/35/EC.

3.10 At our discretion we may request payment in advance for all or part of our Services or withhold aspects of completed Services pending settlement of our fees.

3.11 We do not issue discounts or refunds for services contracted by you and not used. Similarly, we do not refund clients who have been paying monthly and then decide to terminate this agreement before the end of the accounting period. Furthermore, if you do terminate this agreement within the first twelve (12) months from commencement, we reserve the right to charge you £95.00 + VAT admin fee.

3.12 If you should start paying monthly mid-way through the accounting year, there will be a shortfall at year end, for which we will generate an ad-hoc invoice for any fees outstanding.

3.13 From time to time many businesses need some extra assistance, and non-routine work of this nature will be subject to a separate charge.

3.14 Occasional telephone calls, emails, requests for advice relevant to the Services already provided will not incur a separate charge. Separate charges only arise where a significant amount of extra work is called for or where work relates to Services not currently offered.

3.15 Where possible, we will tell you if the Services we are providing for you is outside of the quoted annual fee for routine Services and therefore incurring extra charges, and where at all possible we will give you a quotation for the non-routine Services.

3.16 Our hourly rates for non-routine work are currently (excluding VAT): -

- £150 Principal/ director (£400/£800 half day/full day)
- £100 Manager Grade staff
- £50 Senior technician grade staff
- £25 Junior technician grade staff

4. **Responsibilities**

4.1 Your Tax, VAT and NIC affairs are your responsibility; we act only as your agent. It is your responsibility to:

- ensure that you maintain accurate records for accountancy, audit or taxation purposes; and
- consider the accuracy of accounts, tax returns or other documents which the practice prepares for you, before you sign them; and
- ensure that elections, forms, returns or accounts which are subject to a statutory time limit are made on time; and
- make sure we get copies or originals of all forms, assessments or other documents sent to you by HMRC or Companies House on which you wish us to advise or take action.

4.2 We will offer you as much assistance as possible in meeting the above. This will include, where possible and practical:

- giving you guidance on the records you need to keep and advising you of any significant errors or omissions which we discover;
- ensuring that accounts, tax returns and other documents are an accurate reflection of the records and other information, written or verbal, which you have given us, and drawing to your attention any known uncertainties or errors;
- ensuring that you are aware of relevant time limits and critical dates; and/or
- ensuring that we process work you give us within the time scale necessary to meet relevant time limits provided that we have been given the necessary books and records within good time.

4.3 If you are not VAT registered it is your responsibility to monitor the registration thresholds and contact us if you need to effect registration. Likewise, if you use a VAT scheme with a turnover limit, it is your responsibility to monitor your continued eligibility for its use.

4.4 We are not responsible for the detection of, or prevention of, fraud, theft or accidental losses within your business or personal affairs, and you will indemnify us against any such losses or claims.

5. **Preparation of Accounts**

5.1 Unless we are appointed as bookkeepers you will deal with all routine items concerning day to day operations; in particular, you will:

- maintain the accounting records in respect of both cash and bank receipts and payments; and
- take, if appropriate, a physical inventory of stock at the end of the financial year, price and extend the values and summarise the totals, making proper allowance for any obsolete or unsaleable items; and
- provide detailed lists of unpaid invoices rendered to customers and unpaid bills for purchases etc., and the cash in hand at the year end.

5.2 In order that your accounts are prepared accurately, we may request the following information (where appropriate):

- Cash book (s)
- Petty cash book(s)/records
- VAT book(s)/records
- Copies of VAT returns
- Sales invoices
- Supplier invoices
- Bank statements - current account(s)
- Bank statements - deposit account(s)
- Bank statements - loan account(s)
- Cheque book stubs
- Paying in book counterfoils
- Credit card statements
- Wages/PAYE records

5.3 We may also require the following where appropriate:

- Fixed assets added/disposed of during the period
- Debtors balance at the period end
- Creditors balance at the period end
- Stock value at the period end
- Copies of loans/HP Agreements

5.4 To guarantee that your accounts are completed before any deadlines we require the data within the following time deadlines:

- Limited Company/LLP – no later than 6 months after your year end;
- Sole trader/partnership – no later than 30th September before 31st January self-assessment deadline.

5.5 We will prepare your accounts from your records (or our bookkeeping if we prepare this), incorporating any other verbal or written information given. In preparing these accounts we will endeavour to identify and correct any material errors found in your records, and where appropriate will advise you accordingly.

5.6 We will draw your attention to any major deficiencies, errors or omissions which we discover in your records or accounting systems.

6. **Tax compliance**

6.1 We will check and advise you of the correctness or otherwise of any assessments, computations, statements of tax liabilities, PAYE codings or demands for payment sent to you by HMRC provided, of course, subject to us having a complete copy of the relevant documentation.

6.2 You acknowledge that we do not automatically receive copies of tax assessments raised by HMRC, and you agree to forward them to us so that we may act upon them.

6.3 Where requested we will prepare your business and/or personal tax returns. Once approved we shall submit these to HMRC.

6.4 We will prepare tax computations on your accounts and will submit these to HMRC. These are submitted automatically after your accounts are sent to you for approval.

6.5 Having prepared your accounts, tax returns or computations, if at all possible we will advise you of your approximate tax liabilities.

6.6 We have your consent to make use of HMRC Electronic Filing opportunities where available.

6.7 We require a Data Request form / questionnaire to be supplied to us for personal returns. Where this is not supplied, we will endeavour to complete the form on information available but accept no liability for omissions and inaccuracies.

6.8 You must read through tax returns we send you for approval and consider their accuracy and completeness before signing them and authorising us to file them.

7. Tax planning and mitigation, financial planning

7.1 Where requested, we will offer advice on Capital Gains Tax, Inheritance Tax and other capital taxes for either long term strategic planning or estate planning.

7.2 Our advice will be based on current law and practice, and we will highlight any known uncertainties or matters requiring clarification.

7.3 We do not undertake to update our advice for subsequent changes in legislation, case law, practice or interpretation. If you require advice to be updated, you must ask us to update the advice.

7.4 Our advice is limited to taxation and financial matters. We do not offer advice on, nor accept responsibility or liability for, general legal or contractual matters.

8. Tax Enquiries

8.1 In the event we are engaged to represent you, we will correspond with HMRC on your behalf and represent you at any formal interviews. We ask that you do not contact HMRC directly, as this can compromise our handling of the enquiry.

8.2 We will copy all significant correspondence to you and seek your approval on our proposed actions/responses as the enquiry progresses.

8.3 If at any time you want to make voluntary disclosure of irregularities, then you should advise us as soon as possible.

8.4 We have three options for charging you:

- Hourly rate in accordance with our charge rates for non-routine / non-fixed price work
- Fixed retainer, payable on a monthly basis by standing order until the end of the enquiry. The amount of the retainer is assessed according to our experience of your business and the likely costs of the enquiry.
- Insured - we recommend that all of our clients consider tax enquiry insurance. We have a suitable product available. This is added to invoices as standard but is completely optional.

9. VAT returns and bookkeeping

9.1 Where we are engaged to prepare VAT returns and carry out basic bookkeeping we will do so from the records and information you provide to us.

9.2 You retain responsibility for the completeness of this information.

9.3 In order to guarantee that we produce timely information and meet the VAT submission deadline, we will require the following information to be sent to us no later than fifteen days after the month/quarter end:

- Bank/paypal statements for the month/quarter
- Purchase invoices for the month/quarter
- Sales invoices for the month/quarter
- Cheque book stubs for the month/quarter
- Paying in book slips for the month/quarter
- Note of any petty cash payments made in the month/quarter
- Fixed assets added/disposed of during the period
- Debtors balance at the period end
- Creditors balance at the period end
- Stock value at the period end
- Copies of loans/HP agreements

9.4 The specific output in terms of reports and returns will be subject to agreement between us.

9.5 Where specifically agreed, we will maintain, on your behalf, electronic records, and the electronic data will be your property. Where there is no specific agreement, electronic data including backup files, data files, programme files and passwords, are our property but you will be entitled to ask for transaction reports, audit trails and day books to be printed.

10 **Payroll and CIS**

10.1 Our payroll Services cover:

- Provision of computer generated payslips.
- Provision of payroll summary for your records.
- Preparation of end of year returns.
- Preparation of RTI requirements.
- Administration of monthly/quarterly remittances to HMRC.
- Calculation and administration of SMP and SSP payments and recoveries. Other paperwork relating to SMP and SSP, e.g. medical certificates, requests for information from third parties are the responsibility of the client.
- Dealing with payroll deductions or additions to be made relating to Student Loans, Child Support, Court Orders or Working Families Tax Credit. The client is responsible for liaising with the relevant bodies and providing information to them as requested; our responsibility is solely to include the relevant items in the payroll.
- HMRC queries relating to payroll deductions and calculation.

10.2 For the avoidance of doubt, our payroll Services do not cover:

- Maintaining records of holiday or sickness absence.
- Matters related to contracts of employment or advice on employment law.
- HMRC queries on payroll matters other than deductions and calculations, e.g. benefits, minimum wage, working time directive.

- Site attendance for PAYE/NI compliance audits.
- P11Ds (available by separate quotation for employees earning over £8,500 p.a.)

10.3 Our CIS Services cover:

- Comprehensive service:
- Verification of new subcontractors
- Monthly statements for the subcontractors (CIS voucher substitute)
- Monthly return completion and submission
- Basic service
- Monthly return completion and submission

10.4 For the avoidance of doubt, our CIS Services do not cover:

- Maintenance of primary records (record keeping, payment schedules)
- Matters relating to contracts of engagement and status issues or advice
- HMRC queries on status matters
- Site attendance for CIS compliance audits.

10.5 For all payroll and CIS matters we require notifications to us to be by email, fax or post. We will accept telephone instructions but do not accept responsibility for matters communicated by telephone.

10.6 Unless otherwise agreed, our Services are provided on a fixed fee.

10.7 We do not provide advice on employment law, employment disputes or contracts of employment/service.

11 **Auto Enrolment**

11.1 Initial set up

11.1.1 You are responsible for establishing the staging date applicable for your payroll. You will advise us if you bring forward, postpone or otherwise delay any aspect of your staging. We will assist you in establishing the staging date that applies. This is the date that you, as an employer, must start to auto enrol your workers.

11.1.2 Using the data supplied by you in order for us to prepare your payroll we will identify those individuals who would qualify as a 'worker' for auto enrolment purposes and will produce a list of them.

11.1.3 We will help you to establish which category each worker falls into, whether entitled worker, eligible jobholder or non-eligible jobholder.

Option 1 – Our Proposed Pension Service running alongside your payroll scheme

Our proposed pension Service is with Now: Pensions which will run alongside your payroll scheme.

- (a) We will enrol all eligible jobholders into an eligible pension scheme on the appropriate date. As part of the service from Now: Pensions, they will prepare and send a notice for each eligible jobholder telling them that they have been or will be enrolled, and setting out what that means for them, and also detailing their right to opt out (and to opt back in again). We will send information about the eligible jobholders to the pension scheme.

- (b) Now: Pensions, will prepare and send a notice to each non-eligible jobholder that sets out certain information about opting in to an automatic enrolment scheme and what this means for them. They do not need to be automatically enrolled but have the right to opt in. If the non-eligible jobholder chooses to opt in, we will enrol them onto the scheme on receipt of an opt-in notice.
- (c) Now: Pensions will prepare and send a notice to each entitled worker, giving them information about joining a pension scheme and what it means for them. If the entitled jobholder chooses to opt in, we will enrol them onto the scheme on receipt of an opt-in notice.
- (d) You are required within five calendar months of your staging date to make a declaration of compliance with the Pensions Regulator. We will process this for you within the deadline so that you comply with all legislation.

Option 2 – Processing and set up of Auto Enrolment by you

- (a) You will choose a pension scheme that meets the automatic enrolment qualifying criteria and we recommend that you take appropriate independent advice. Your choice of scheme can be:
 - The existing scheme used by the business if it is an eligible scheme for auto-enrolment;
 - Through the National Employment Savings Trust (NEST);
 - Or you can seek the advice of a financial adviser on a suitable pension scheme
- (b) We will not provide advice on the choice of a scheme but refer you to guidance issued by the Pensions Regulator on pension scheme selection.
- (c) You are responsible for providing the required statutory information to your workers.
- (d) You will enrol all eligible jobholders into an eligible pension scheme on the appropriate date. You will need to prepare and distribute a notice for each eligible jobholder telling them that they have been or will be enrolled, and setting out what that means for them, and also detailing their right to opt out (and to opt back in again). You will need to send information about the eligible jobholders to the pension scheme. (For eligible jobholders who are already active members of a qualifying scheme, you will prepare a notice to send them giving them information about the scheme. This is the only action required for such members).
- (e) You will need to send a notice to each non-eligible jobholder that sets out certain information about opting in to an automatic enrolment scheme and what this means for them. They do not need to be automatically enrolled but have the right to opt in. If the non-eligible jobholder chooses to opt in, you will enrol them onto the scheme on receipt of an opt-in notice. You will need to send information to the pension scheme about those non-eligible jobholders who choose to opt in.
- (f) You will need to prepare and send a notice to each entitled worker, giving them information about joining a pension scheme and what it means for them. You will arrange membership to a scheme for those entitled workers who choose to join and complete a joining notice. This can be a different scheme to the one used for auto enrolment.
- (g) You are required within five calendar months of your staging date to make a declaration of compliance with the Pensions Regulator.

12.1 We will not normally take responsibility for filing your accounts or annual return with the Charities Commission. We will not normally take responsibility for administration of Gift Aid and similar tax matters.

13 **Company Secretarial & Registered Office**

13.1 When requested, we will assist you with returns or documents to Companies House, although it is your responsibility to pay stamp duty, filing fees or other duty. We will normally submit your annual return to Companies House for a fixed fee as per our fee schedule. This fee includes the filing fee due to Companies House.

13.2 We are willing to allow our trading address to be used as a registered office address for client companies. We will process or forward on to you any official post received; junk mail will however, at our discretion, be destroyed.

13.3 Registered Office facilities may be withdrawn in the event of Court Judgements, Bailiff visits or similar and are offered at our sole, revocable, discretion. When withdrawn we will change the registered office to the correspondence address we have on file for you. We have your implied authority to notify such a change to Companies House and third parties, and to release the address details we have on file for you.

13.4 Registered office facilities are provided at a fixed fee as per our fee schedule per annum.

13.5 Where we are engaged to act in respect of a company formation, a separate fee applies, and the following terms are imposed:

- Occasionally officers from this practice or our agents (if engaged) will act as the first director/secretary of a company and transfer the appointments to your nominated officers on incorporation. This speeds up the formation process.
- We will not normally supply statutory records for a company (share register, minute book, company seal) – these are available at extra cost if required.
- A standard form of Memorandum and Articles of Association will be used.

13.6 Unless specifically engaged to do so, our responsibilities do not extend to the maintenance of statutory records.

13.7 Where we provide a Company Secretary in the form of Yorkshire Accountancy Limited, we act as nominee secretary only and do not take on the responsibilities outlined in this paragraph 13.

13.8 Company secretarial facilities are provided at a fixed fee as per our fee schedule per annum.

14 **Deadlines**

14.1 In order to meet filing deadlines, we require information from you no later than:

- 30th September after tax year end (5th April) for accounting papers for partnerships / sole traders.
- 5 months after year end for company / LLP accounting papers.
- 30th September after tax year end (5th April) for personal tax papers.
- 15th day of next month for VAT returns.
- For payroll / CIS – we need pay details 48 working hours' notice before the pay date

14.2 Where information is received late we will endeavour to complete the work on time but cannot guarantee this. We accept no responsibility for late filing penalties. If any work is passed to us for year-end accounts or for self-assessment: (i) less than two (2) months to the deadline, we will charge you an additional 20% to the fee; or (ii) less than one (1) month to the deadline, we will charge you an additional 40% to the fee. We will add a fixed fee of £60.00 plus VAT for any VAT return paperwork passed to us with less than two (2) weeks' to the filing deadline. We may also seek to agree with you a supplementary fee for prioritising work to achieve statutory deadlines, where you provide us with information late. If you pay us on a monthly basis, you will receive an ad hoc invoice for these additional charges.

15 **Contact details**

15.1 You are responsible for providing us with up to date postal, e-mail and telephone details.

15.2 Any e-mail address used by you to correspond with us is deemed valid and confidential for reply purposes unless we are advised to the contrary.

16 **Tax Credits**

16.1 Our fixed price Services do not cover the preparation of tax credit claims or claims for similar benefits which are integrated with the tax system.

17 **Limitation of liability**

17.1 Unless specifically agreed to the contrary Yorkshire Accountancy Limited will only be liable to you for advice in respect of:

- matters which have been specifically drawn to our attention; or
- matters where we have specifically been asked to comment; or
- matters where we have specifically advised you.

17.2 Yorkshire Accountancy Limited will not be liable for failure to provide advice in respect of a matter which has not been drawn to our attention by yourself or where you have not sought our advice.

17.3 Unless an extension has been agreed Yorkshire Accountancy Limited has a maximum liability to you equal to ten times the annual fees charged under this agreement, or ten times the fee charged for a specific Service where a separate fee agreement exists.

17.4 Where, on your request, we engage the services of specialists or third parties we do not accept liability for their work or advice.

18 **Ownership of papers**

18.1 Copies of correspondence with HMRC or tax returns prepared on your behalf belong to you. We will normally retain these copies on our files, but copies can be provided to you on request and at no charge (subject to the rest of this paragraph 18).

18.2 Working papers for accounts and returns, file notes and copies of our correspondence to you are our property and will not normally be released.

18.3 Our working papers do not constitute a nominal ledger, nor do they qualify as statutory accounting information under the Companies Act 2006.

18.4 We archive files periodically, and a charge will be made for recovering papers from archive. By concession this charge may be waived for active clients. Where the client relationship is terminated files will normally be archived three months later, and a charge made for access after that date.

18.5 We may levy a charge for providing copies of documents previously provided to you.

18.6 Where permitted by law, a lien may be exercised on papers or records, including prime records belonging to you, for any fee balance due to us. The lien will be released promptly upon receipt of payment in full.

18.7 We have your consent to store papers electronically or manually, and to destroy manual backups of electronic paperwork.

19 **Confidentiality**

19.1 We have an obligation to keep your affairs confidential.

19.2 We reserve the right, for the purpose of promotional activity, training or for other business purpose, to mention you as a client. As stated above we will not disclose any confidential information.

19.3 Correspondence with us, along with relevant schedules, should be kept confidential by you and not disclosed to third parties without our consent. You agree to indemnify us from any costs arising as a result of such disclosure in defending ourselves or asserting our rights, such costs to include our own time at the charge rates quoted for non-routine work. This does not apply to documents which are clearly intended to be forwarded to third parties, e.g. tax returns and certified annual accounts.

19.4 We have an implied authority to discuss your affairs with (i) any banker, lawyer or IFA acting for you (ii) any co director / partner / officer of your entity (iii) and your spouse. However, we would not normally discuss personal information with an unrelated director / partner, nor business matters with a spouse not normally involved with the business.

19.5 We have an implied authority to respond to any enquiry from a government department, law enforcement body, statutory agency or other legitimate third party where we have an obligation to do so at law, or where failure to do so may lead to a complaint against us.

19.6 We will inform you if we become aware of any conflict of interest in our relationship with you, and seek to agree with you a procedure for managing any such conflict.

20 **Complaints and disputes**

20.1 Any complaint about our Services must, in the first instance, be put in writing to Mr. Nicholas Robinson, and clearly marked as a complaint.

20.2 We will then investigate this complaint and report to you promptly. This investigation will normally be carried out by an independent staff member in the practice, who has not been involved with your affairs.

20.3 Where a complaint cannot be agreed between us after investigation, you have the right to raise the matter with our regulator, and we will provide you with details on request as to how to do this. We will co-operate with our regulator in their investigation of the matter. You undertake

to pay our costs, both external, e.g. legal fees, and internal at the charge rates quoted for non-routine work, if the regulator does not uphold the complaint.

21 Miscellaneous

21.1 We may from time to time hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from the firm's funds.

21.2 We will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if we provide oral advice and you wish to reply on that advice, you must ask for the advice to be confirmed in writing.

21.3 We welcome the efficiency of communicating with clients by email and will take steps to ensure that any emails we send are virus free. However, you are responsible for checking any emails, including attachments, from us for viruses. Email is an informal communication medium, and therefore the contents of an email do not constitute formal advice unless clearly stated to do so.

21.4 Under English law, we have a responsibility to identify all clients and the sources of their assets for Anti Money Laundering purposes. We also have an obligation to report suspicious transactions. We will need you to co-operate with us in the provision of identification documentation, and in the provision of explanations about specific transactions or arrangements.

22 Data Protection

22.1 Yorkshire Accountancy Limited shall comply at all times with Data Protection Legislation. For the avoidance of doubt, Data Protection Legislation shall mean:

- a) the General Data Protection Regulation ((EU) 2016/679) and the Data Protection Act 2018 and any secondary legislation, as amended or updated from time to time, in the UK; and
- b) all other laws and regulations applicable in the UK relating to the processing of personal data and privacy, including where applicable the guidance and codes of practice issued by the Information Commissioner.

22.2 Please see our Data Protection Policy for more information as to how we store and use your data.

23 Non Solicitation

23.1 In order to protect our legitimate business interests, you covenant with us not to:

- a) attempt to solicit or entice away; or
- b) solicit or entice away, from the employment or service the services of any of our employees other than by means of a national advertising campaign open to all-comers and not specifically targeted at our staff.

23.2 You shall be bound by the covenant set out above during the term of this agreement, and for a period of 12 months after termination of this agreement.

23.3 If you commit any breach of this clause, you shall, on demand, pay to us a sum equal to one year's basic salary or the annual fee that was payable by us to our employee plus the recruitment costs we incur in replacing such person. You confirm that these liquidated damages are reasonable and proportionate to protect our legitimate interest in performance.

24 Updates to this agreement

24.1 This agreement may be updated and changed by Yorkshire Accountancy Limited by giving you no less than thirty (30) days' prior notice. These terms are available on our website.

24.2 You can request a copy of the latest copy of our terms of business from our offices at any time.

Agreement:



Date:

18 March 2024

Your full name:

Rachel Gillespie

Business Name:

Queensgate Pre Schools

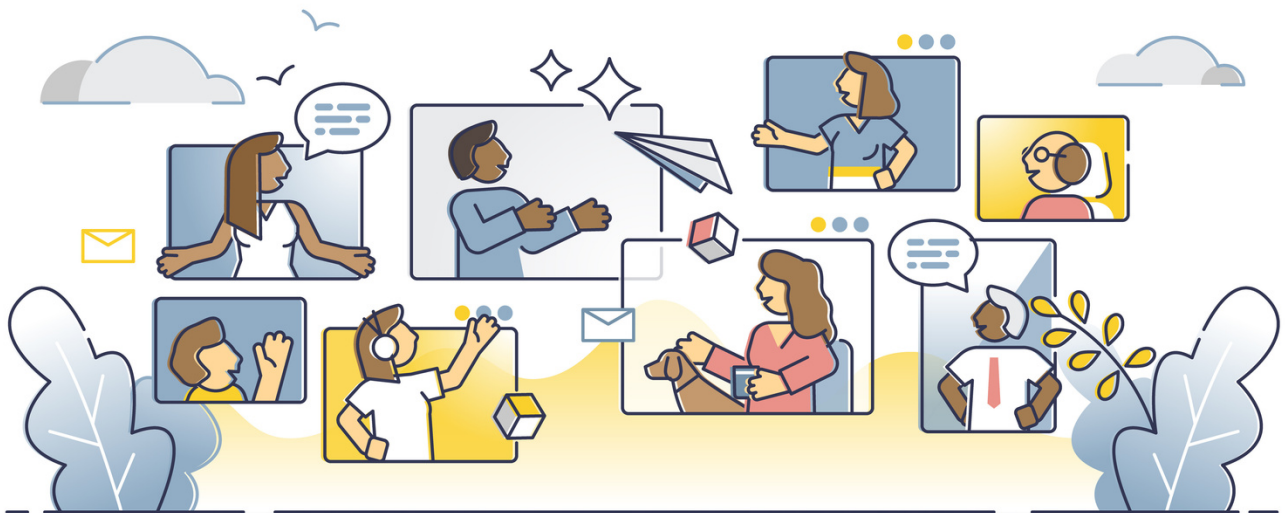
In signing this document, I confirm that I have the authority to bind the entity, its directors, trustees and partners in contract.

CONTACT US

123 Hallgate, Cottingham,
East Yorkshire, HU16 4DA

01482 845750

info@yorkshireaccountancy.co.uk



Document Details

Title	2024-02-29 - Queensgate Pre School
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Document Completed	This document has been completed. Fingerprint: c0671f3d13a894e615f55b805d1a3b52	18 March 2024 04:14PM UTC

Accounts

Queensgate Pre-School Playgroup
Report of the Trustees and
Unaudited Financial Statements for the
Year Ended 31st July 2022

Queensgate Pre-School Playgroup Contents

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Queensgate Pre-School Playgroup

Report of the Trustees

for the Year Ended 31 July 2022

The trustees present their report with the financial statements of the charity for the year ended 31 July 2022 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1034531

Principal address

Beverley Grammar School
Queensgate
Beverley
East Yorkshire
HU17 8NF

Trustees

Gail Simpson

Rachel Gillespie

Stacey Cook

Jade Colley

Louise Harley

Meg Wycks

Natalie Hall

Chairperson

Treasurer

Secretary

General Member

General Member

General Member

General Member

Independent examiner

Yorkshire Accountancy Limited
123 Hallgate
Cottingham
East Yorkshire
HU16 4DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

At a meeting held on 12 July 2011 the trustees adopted the Pre-school Learning Alliance Model Constitution 2008.

Recruitment and appointment of new trustees

The overall management and control of the Charity rests with the individuals of the Pre-School management committee who are also the Charity trustees. Trustees are recruited at the annual general meeting. Prospective members are elected from those candidates who have notified their willingness to stand. Candidates receiving the highest number of votes will be elected up to a maximum of 12 committee members in total. The minimum number of trustees at any one time is 5.

Induction and training of new trustees

New trustees are provided with a copy of the Pre-School Learning Alliance document 'Guidance for Trustees'. They are encouraged to attend all meetings of the trustees and are able to address any queries they may have from time to time with the Charity's manager.

How our organisation is of public benefit

The trustees have had due regard to Charity Commission guidance on public benefit. The Charity is involved with the advancement of education. Our facilities are available to all children under the statutory school age and are not restricted to specific social or economic groups.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 group, 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 if the Pre-School Learning Alliance

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has done well to continue to provide a high quality service with the reduced number of children entering the setting, as children in the East Riding now start school in the year in which they turn four not the year in which they turn five. With careful management of the staff and funds we have been able to remain open when many pre-schools in the area have had to close. Children continue to enjoy being at Queensgate Pre-School and their parents continue to enthuse about the pre-school spreading the word that Queensgate Pre-School is a quality, friendly place to send their children

We are always looking for ways to improve the pre-school and this year we have really worked hard to improve resources. We have also improved our key worker system and record keeping to tie in with the new EYFS. These changes have enabled us to tailor childrens learning to their interests and needs.

FINANCIAL REVIEW

Reserves policy

At 31 July 2022 the unrestricted reserves were £37,209. This is sufficient for the Charity's requirements and in accordance with the reserves policy which is to retain between 3-6 months of the resources expended.

ON BEHALF OF THE BOARD:



25 May 2023

R Gillespie - Trustee
31st March 2023

**Queensgate Pre-School Playgroup
Report of the Independent Examiner to the Members of
the Queensgate Pre-School Playgroup**

I report on the accounts for the year ended 31 July 2022 set out on pages four to nine.

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 required.

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)
- to state whether particular matters have come to my attention

Basis of the independent examiners 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 statements 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 to 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.

Yorkshire Accountancy Limited
Accountants

123 Hallgate
Cottingham
East Yorkshire
HU16 4DA

31st March 2023

Queensgate Pre-School Playgroup
Statement of Financial Activities
for the year end 31st July 2022

		Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		-	-	-	624
Activities for generating funds	2	635	-	635	370
Pre-school playgroup	3	66,838	-	66,838	43,350
Other incoming resources		39	-	39	130
		67,512		67,512	44,474
RESOURCES EXPENDED					
Pre-school playgroup	5	55,409	-	55,409	47,301
NET INCOMING/(OUTGOING)		12,103		12,103	(2,827)
Total funds brought forward		25,106		25,106	27,933
TOTAL FUNDS CARRIED FORWARD		37,209	-	37,209	25,106

**Queensgate Pre-School Playgroup
Balance Sheet
as at 31 July 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	-	-	-	-
CURRENT ASSETS					
Debtors	9	265	-	265	-
Cash at bank		37,857	-	37,857	25,973
		<u>38,122</u>	<u>-</u>	<u>38,122</u>	<u>25,973</u>
Creditors: Amounts Falling Due Within One Year	10				
		<u>(913)</u>	<u>-</u>	<u>(913)</u>	<u>(867)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		37,209	-	37,209	25,106
NET ASSETS		<u>37,209</u>	<u>-</u>	<u>37,209</u>	<u>25,106</u>
FUNDS	11				
Unrestricted funds				37,209	25,106
Restricted funds				-	-
				<u>37,209</u>	<u>25,106</u>

The financial statements were approved by the Board of Trustees on 31st March 2023 and were signed on its behalf by:

R Gillespie - Trustee

Queensgate Pre-School Playgroup
Notes to the Accounts
for the year end 31st July 2022

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities SORP FRS 102, the Charities Act 2011 and the requirements of Recommended Practice, Accounting and Reporting by Charities and in accordance with FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Mobile classroom	10% on cost
Improvements to mobile classroom	10% on cost
Fixtures, fittings & equipment	10% on cost

Taxation

The charity is exempt from tax on its charitable activities

Fund accounting

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

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

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

2	ACTIVITIES FOR GENERATING FUNDS	2022 £	2021 £
	Fundraising events	<u>635</u>	<u>370</u>
3	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2022 £	2021 £
	Fees Received	<u>66,838</u>	<u>43,350</u>
4	CHARITABLE ACTIVITIES COSTS	Direct Costs (see note 5) £	2021 £
	Pre-school playgroup	<u>55,409</u>	<u>47,301</u>

5	DIRECT COSTS OF CHARITABLE ACTIVITIES	2022	2021
		£	£
	Staff costs	48,662	42,242
	Rates and water	886	734
	Insurance	778	-
	Postage and stationery	929	1,020
	Sundries	1,026	627
	Toys and equipment	518	335
	Food and consumables	858	612
	Trip expenses	255	-
	Repairs and renewals	676	677
	Accountancy	426	390
	Telephone	215	229
	Other Expenses	180	435
	Depreciation	-	-
		55,409	47,301

6 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

There were no trustee's expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

7	STAFF COSTS	2022	2021
		£	£
	Wages and salaries	47,773	41,787
	Staff training	560	328
	Employers pensions	329	127
		48,662	42,242

The average monthly number of employees during the year was:

	2022	2021
	7	7
Pre-school staff		

8 TANGIBLE FIXED ASSETS

	Mobile classroom £	Improvements to mobile classroom £	Fixtures and fittings £	Totals £
COST				
At 1 August 2021 and 31 July 2022	13,751	16,188	3,462	33,401
DEPRECIATION				
At 1 August 2021	13,751	16,188	3,462	33,401
Charge for year	-	-	-	-
	13,751	16,188	3,462	33,401
NET BOOK VALUE				
At 31 July 2022	-	-	-	-
At 31 July 2021	-	-	-	-

9	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Other debtors	<u>265</u>	<u>-</u>
10	CREDITORS: AMOUNTS DUE FALLING WITHIN ONE YEAR	2022	2021
		£	£
	Other creditors	150	86
	Other taxes and social security costs	259	277
	Accruals	<u>504</u>	<u>504</u>
		<u>913</u>	<u>867</u>
11	Movement in Funds	Net movement	
	At 01.08.2021	in funds	At 31.07.2022
	£	£	£
	Unrestricted funds		
	General fund	25,106 12,103	37,209
	Restricted funds		
	Extension	- -	-
	TOTAL FUNDS	<u>25,106 11,115</u>	<u>37,209</u>
	Net movement in funds, included in the above are as follows:		
	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
	Unrestricted funds		
	General fund	67,512 (55,409)	12,103
	Restricted funds		
	Extension	- -	-
		<u>67,512 (55,409)</u>	<u>12,103</u>
	Extension		
	This fund represents a grant received from East Riding of Yorkshire Council for the refurbishment of the mobile classroom.		

Queensgate Pre-School Playgroup
Detailed Statement of Financial Activities
for the Year Ended 31 July 2022

	2022 £	2021 £
INCOMING RESOURCES		
Voluntary income		
Donations	-	124
Grants	-	500
	<u>-</u>	<u>624</u>
Activities for generating funds		
Fundraising events	635	370
Incoming resources from charitable activities		
Fees received	66,838	43,350
Other incoming resources		
Sundry receipts	39	130
	<u>67,512</u>	<u>44,474</u>
Total incoming resources	67,512	44,474
RESOURCES EXPENDED		
Charitable activities		
Wages	47,773	41,787
Staff training and welfare	560	328
Employers pension	329	127
Rates and water	331	108
Light and heat	555	626
Insurance	778	-
Telephone	215	229
Postage and stationery	929	1,020
Sundries	719	208
Toys and equipment	518	335
Food and consumables	858	612
Trip expenses	255	-
Repairs and renewals	676	677
Accountancy	426	390
Cleaning	307	419
Other expenses	180	435
Depreciation	-	-
	<u>55,409</u>	<u>47,301</u>
Total resources expended	55,409	47,301
Net income/(expenditure)	<u><u>12,103</u></u>	<u><u>(2,827)</u></u>

OUR ENGAGEMENT TERMS AND CONDITIONS



We want our working relationship to last a long time. We pride ourselves on offering quality accountancy services. But we feel it's helpful to set our expectations so that we can offer these to the best of our ability. Much of this is contained in our engagement terms, but I thought highlighting some conduct and expectation points useful.

If you have any questions please get in touch.

Nick Robinson

Nick Robinson FFA
Director
Yorkshire Accountancy Limited

OUR EXPECTATIONS

Fees

You can view our up-to-date fee schedule by [clicking here](#). We will always try and keep this folder up to date with the latest fees.

See the detail on the engagement letter (point 3) but essentially we expect all our fees to be paid on time (our usual terms are 14 days).

Dates and deadlines

In order for us to do our work we need your information to come to us in a timely manner.

We require information from you no later than:

- 30th September after tax year end (5th April) for accounting papers for partnerships / sole traders.
- 5 months after year-end for company / LLP / CIC accounting papers.
- 30th September after tax year end (5th April) for personal tax papers.
- 15th day of next month for VAT returns.
- For payroll / CIS – we need pay details 48 working hours' notice before the pay date

Do not fear though. If for any reason you get your paperwork to us later than these dates we will do our best to prepare and file your work. But we will charge an uplift in fees for "jumping the queue". A little bit like when you renew your passport at short notice.

For year-end accounts and tax work, we will increase fees by 20% if the work arrives to us with less than 2 months to its deadline or 40% if there is less than one month.

This **premium service** can also be used if you need your work preparing quickly for things like mortgage applications.

Client code of conduct

We consider Yorkshire Accountancy Limited to be a very friendly firm of accountants. Here is how we expect to be treated by clients, whether we are meeting face to face, in groups or individually, or talking on the phone, in emails or on social media.

We ask our clients to:

- Please show staff respect and courtesy
- Be responsible and honest
- Work with us to find solutions to problems
- Respond to our queries within a reasonable timeframe
- Help us to provide the best service we can

It goes without saying - Yorkshire Accountancy will not tolerate:

- Swearing or racist, sexist, homophobic or otherwise offensive language
- Any form of harassment or personal attack
- Aggressive, intimidating, threatening or violent words or behaviour

As always if you have any questions please get in touch with us.

Telephone: 01482 845750

Email: info@yorkshireaccountancy.co.uk

Book a call/meeting: <https://www.yorkshireaccountancy.co.uk/book-a-discovery-call/>

1. **Introduction**

1.1 This document sets out the terms and conditions under which we will supply our services as set out in our quotation ("Services") We shall try to keep this document as simple as possible. This document and any other terms and/or conditions issued to you by us forms the basis of the agreement between Yorkshire Accountancy Limited and yourself.

1.2 Within this document "We" ('us' etc.) refers to Yorkshire Accountancy Limited, "You" ('your' etc.) refers to any client of Yorkshire Accountancy Limited, being an individual, a partnership and/or its partners, a limited company and/or its directors or a charity and/or its trustees (the entity). In the case of a corporate entity, charity or LLP, the responsibility for preparing accounts and administering taxes is a personal one of the directors, trustees or partners hence this agreement is jointly and severally with the directors, officers, trustees or partners as applicable rather than the entity itself.

1.3 These terms will be valid from the date above unless agreed with us separately in writing and will automatically continue on a twelve-monthly basis unless terminated in accordance with this clause 1.3. This agreement can be terminated in writing by either party by way of letter to the latest address held, with no notice required. For the avoidance of doubt, contract terminations should be clearly marked as such.

1.4 This agreement is intended to operate under English Law and in the event of any dispute or claim (including non-contractual disputes or claims) arising out of or in connection with it or its subject matter or formation, shall be governed by and construed in accordance with the laws of England and Wales. You further agree that the courts of England and Wales shall have sole jurisdiction in determining any such dispute or claim (including non-contractual disputes or claims). Any clause deemed unenforceable stands alone and does not render the rest of the agreement void.

Please read through this agreement and have your authorised representative sign and returns a copy to us. If you should have any queries, please let us know.

2. **The practice**

2.1 Yorkshire Accountancy Limited is a limited company registered in England number 05460543. The registered address is 123 Hallgate, Cottingham, East Yorkshire, HU16 4DA.

2.2 Yorkshire Accountancy holds a current and valid practising certificate from the Institute of Financial Accountants and is not registered to undertake investment business activities.

2.3 We only offer advice on, and carry out Services relating to, UK accounting and tax matters. We may offer general advice about overseas matters, but not jurisdiction specific advice.

3. **Fees**

3.1 All fees quoted by us exclude VAT.

3.2 Our fees are based on our fixed fee schedule and are subject to an annual review. This review takes place each December and we will notify you as quickly as possible. For the avoidance of doubt however, changes may be made to the fee schedule at any time.

3.3 Services covering VAT returns, bookkeeping and/or payroll are invoiced quarterly.

3.4 It is important to note that in the event that a limited company is unable to meet its liability in respect of our fees as and when they fall due, then the company's directors are personally, jointly and severally liable in respect of our outstanding fees.

3.5 Invoices are due for payment within 14 days of the invoice date and we reserve the right to charge an 8% surcharge on overdue fees. Any queries on invoices must be raised within seven days of the date of issue.

3.6 Payments can be made by cash, cheque, bank transfer, PayPal or major credit card, direct debit and by standing order. Our fees are computed on an annual basis, however, where payments are made by standing order these are payments on account of a quarterly/annual invoice.

3.7 Standing Orders

3.7.1 Where standing orders are cancelled without due notice, or two standing orders in a row are unpaid, any outstanding balance owing to us becomes payable in full.

3.8 Direct Debit

3.8.1 Any fees payable by direct debit will be collected automatically in line with these payment terms.

3.8.2 Where direct debits are cancelled without due notice, or two direct debits in a row are unpaid, any outstanding balance owing to us becomes payable in full.

3.9 Late Payments

3.9.1 In the event of credit terms being breached we may levy credit charges and interest in accordance with Late Payment of Commercial Debts (Interest) Act 1988 as amended by EC Directive 2000/35/EC.

3.10 At our discretion we may request payment in advance for all or part of our Services or withhold aspects of completed Services pending settlement of our fees.

3.11 We do not issue discounts or refunds for services contracted by you and not used. Similarly, we do not refund clients who have been paying monthly and then decide to terminate this agreement before the end of the accounting period. Furthermore, if you do terminate this agreement within the first twelve (12) months from commencement, we reserve the right to charge you £95.00 + VAT admin fee.

3.12 If you should start paying monthly mid-way through the accounting year, there will be a shortfall at year end, for which we will generate an ad-hoc invoice for any fees outstanding.

3.13 From time to time many businesses need some extra assistance, and non-routine work of this nature will be subject to a separate charge.

3.14 Occasional telephone calls, emails, requests for advice relevant to the Services already provided will not incur a separate charge. Separate charges only arise where a significant amount of extra work is called for or where work relates to Services not currently offered.

3.15 Where possible, we will tell you if the Services we are providing for you is outside of the quoted annual fee for routine Services and therefore incurring extra charges, and where at all possible we will give you a quotation for the non-routine Services.

3.16 Our hourly rates for non-routine work are currently (excluding VAT): -

- £150 Principal/ director (£400/£800 half day/full day)
- £100 Manager Grade staff
- £50 Senior technician grade staff
- £25 Junior technician grade staff

4. **Responsibilities**

4.1 Your Tax, VAT and NIC affairs are your responsibility; we act only as your agent. It is your responsibility to:

- ensure that you maintain accurate records for accountancy, audit or taxation purposes; and
- consider the accuracy of accounts, tax returns or other documents which the practice prepares for you, before you sign them; and
- ensure that elections, forms, returns or accounts which are subject to a statutory time limit are made on time; and
- make sure we get copies or originals of all forms, assessments or other documents sent to you by HMRC or Companies House on which you wish us to advise or take action.

4.2 We will offer you as much assistance as possible in meeting the above. This will include, where possible and practical:

- giving you guidance on the records you need to keep and advising you of any significant errors or omissions which we discover;
- ensuring that accounts, tax returns and other documents are an accurate reflection of the records and other information, written or verbal, which you have given us, and drawing to your attention any known uncertainties or errors;
- ensuring that you are aware of relevant time limits and critical dates; and/or
- ensuring that we process work you give us within the time scale necessary to meet relevant time limits provided that we have been given the necessary books and records within good time.

4.3 If you are not VAT registered it is your responsibility to monitor the registration thresholds and contact us if you need to effect registration. Likewise, if you use a VAT scheme with a turnover limit, it is your responsibility to monitor your continued eligibility for its use.

4.4 We are not responsible for the detection of, or prevention of, fraud, theft or accidental losses within your business or personal affairs, and you will indemnify us against any such losses or claims.

5. **Preparation of Accounts**

5.1 Unless we are appointed as bookkeepers you will deal with all routine items concerning day to day operations; in particular, you will:

- maintain the accounting records in respect of both cash and bank receipts and payments; and
- take, if appropriate, a physical inventory of stock at the end of the financial year, price and extend the values and summarise the totals, making proper allowance for any obsolete or unsaleable items; and
- provide detailed lists of unpaid invoices rendered to customers and unpaid bills for purchases etc., and the cash in hand at the year end.

5.2 In order that your accounts are prepared accurately, we may request the following information (where appropriate):

- Cash book (s)
- Petty cash book(s)/records
- VAT book(s)/records
- Copies of VAT returns
- Sales invoices
- Supplier invoices
- Bank statements - current account(s)
- Bank statements - deposit account(s)
- Bank statements - loan account(s)
- Cheque book stubs
- Paying in book counterfoils
- Credit card statements
- Wages/PAYE records

5.3 We may also require the following where appropriate:

- Fixed assets added/disposed of during the period
- Debtors balance at the period end
- Creditors balance at the period end
- Stock value at the period end
- Copies of loans/HP Agreements

5.4 To guarantee that your accounts are completed before any deadlines we require the data within the following time deadlines:

- Limited Company/LLP – no later than 6 months after your year end;
- Sole trader/partnership – no later than 30th September before 31st January self-assessment deadline.

5.5 We will prepare your accounts from your records (or our bookkeeping if we prepare this), incorporating any other verbal or written information given. In preparing these accounts we will endeavour to identify and correct any material errors found in your records, and where appropriate will advise you accordingly.

5.6 We will draw your attention to any major deficiencies, errors or omissions which we discover in your records or accounting systems.

6. **Tax compliance**

6.1 We will check and advise you of the correctness or otherwise of any assessments, computations, statements of tax liabilities, PAYE codings or demands for payment sent to you by HMRC provided, of course, subject to us having a complete copy of the relevant documentation.

6.2 You acknowledge that we do not automatically receive copies of tax assessments raised by HMRC, and you agree to forward them to us so that we may act upon them.

6.3 Where requested we will prepare your business and/or personal tax returns. Once approved we shall submit these to HMRC.

6.4 We will prepare tax computations on your accounts and will submit these to HMRC. These are submitted automatically after your accounts are sent to you for approval.

6.5 Having prepared your accounts, tax returns or computations, if at all possible we will advise you of your approximate tax liabilities.

6.6 We have your consent to make use of HMRC Electronic Filing opportunities where available.

6.7 We require a Data Request form / questionnaire to be supplied to us for personal returns. Where this is not supplied, we will endeavour to complete the form on information available but accept no liability for omissions and inaccuracies.

6.8 You must read through tax returns we send you for approval and consider their accuracy and completeness before signing them and authorising us to file them.

7. Tax planning and mitigation, financial planning

7.1 Where requested, we will offer advice on Capital Gains Tax, Inheritance Tax and other capital taxes for either long term strategic planning or estate planning.

7.2 Our advice will be based on current law and practice, and we will highlight any known uncertainties or matters requiring clarification.

7.3 We do not undertake to update our advice for subsequent changes in legislation, case law, practice or interpretation. If you require advice to be updated, you must ask us to update the advice.

7.4 Our advice is limited to taxation and financial matters. We do not offer advice on, nor accept responsibility or liability for, general legal or contractual matters.

8. Tax Enquiries

8.1 In the event we are engaged to represent you, we will correspond with HMRC on your behalf and represent you at any formal interviews. We ask that you do not contact HMRC directly, as this can compromise our handling of the enquiry.

8.2 We will copy all significant correspondence to you and seek your approval on our proposed actions/responses as the enquiry progresses.

8.3 If at any time you want to make voluntary disclosure of irregularities, then you should advise us as soon as possible.

8.4 We have three options for charging you:

- Hourly rate in accordance with our charge rates for non-routine / non-fixed price work
- Fixed retainer, payable on a monthly basis by standing order until the end of the enquiry. The amount of the retainer is assessed according to our experience of your business and the likely costs of the enquiry.
- Insured - we recommend that all of our clients consider tax enquiry insurance. We have a suitable product available. This is added to invoices as standard but is completely optional.

9. VAT returns and bookkeeping

9.1 Where we are engaged to prepare VAT returns and carry out basic bookkeeping we will do so from the records and information you provide to us.

9.2 You retain responsibility for the completeness of this information.

9.3 In order to guarantee that we produce timely information and meet the VAT submission deadline, we will require the following information to be sent to us no later than fifteen days after the month/quarter end:

- Bank/paypal statements for the month/quarter
- Purchase invoices for the month/quarter
- Sales invoices for the month/quarter
- Cheque book stubs for the month/quarter
- Paying in book slips for the month/quarter
- Note of any petty cash payments made in the month/quarter
- Fixed assets added/disposed of during the period
- Debtors balance at the period end
- Creditors balance at the period end
- Stock value at the period end
- Copies of loans/HP agreements

9.4 The specific output in terms of reports and returns will be subject to agreement between us.

9.5 Where specifically agreed, we will maintain, on your behalf, electronic records, and the electronic data will be your property. Where there is no specific agreement, electronic data including backup files, data files, programme files and passwords, are our property but you will be entitled to ask for transaction reports, audit trails and day books to be printed.

10 **Payroll and CIS**

10.1 Our payroll Services cover:

- Provision of computer generated payslips.
- Provision of payroll summary for your records.
- Preparation of end of year returns.
- Preparation of RTI requirements.
- Administration of monthly/quarterly remittances to HMRC.
- Calculation and administration of SMP and SSP payments and recoveries. Other paperwork relating to SMP and SSP, e.g. medical certificates, requests for information from third parties are the responsibility of the client.
- Dealing with payroll deductions or additions to be made relating to Student Loans, Child Support, Court Orders or Working Families Tax Credit. The client is responsible for liaising with the relevant bodies and providing information to them as requested; our responsibility is solely to include the relevant items in the payroll.
- HMRC queries relating to payroll deductions and calculation.

10.2 For the avoidance of doubt, our payroll Services do not cover:

- Maintaining records of holiday or sickness absence.
- Matters related to contracts of employment or advice on employment law.
- HMRC queries on payroll matters other than deductions and calculations, e.g. benefits, minimum wage, working time directive.

- Site attendance for PAYE/NI compliance audits.
- P11Ds (available by separate quotation for employees earning over £8,500 p.a.)

10.3 Our CIS Services cover:

- Comprehensive service:
- Verification of new subcontractors
- Monthly statements for the subcontractors (CIS voucher substitute)
- Monthly return completion and submission
- Basic service
- Monthly return completion and submission

10.4 For the avoidance of doubt, our CIS Services do not cover:

- Maintenance of primary records (record keeping, payment schedules)
- Matters relating to contracts of engagement and status issues or advice
- HMRC queries on status matters
- Site attendance for CIS compliance audits.

10.5 For all payroll and CIS matters we require notifications to us to be by email, fax or post. We will accept telephone instructions but do not accept responsibility for matters communicated by telephone.

10.6 Unless otherwise agreed, our Services are provided on a fixed fee.

10.7 We do not provide advice on employment law, employment disputes or contracts of employment/service.

11 **Auto Enrolment**

11.1 Initial set up

11.1.1 You are responsible for establishing the staging date applicable for your payroll. You will advise us if you bring forward, postpone or otherwise delay any aspect of your staging. We will assist you in establishing the staging date that applies. This is the date that you, as an employer, must start to auto enrol your workers.

11.1.2 Using the data supplied by you in order for us to prepare your payroll we will identify those individuals who would qualify as a 'worker' for auto enrolment purposes and will produce a list of them.

11.1.3 We will help you to establish which category each worker falls into, whether entitled worker, eligible jobholder or non-eligible jobholder.

Option 1 – Our Proposed Pension Service running alongside your payroll scheme

Our proposed pension Service is with Now: Pensions which will run alongside your payroll scheme.

- (a) We will enrol all eligible jobholders into an eligible pension scheme on the appropriate date. As part of the service from Now: Pensions, they will prepare and send a notice for each eligible jobholder telling them that they have been or will be enrolled, and setting out what that means for them, and also detailing their right to opt out (and to opt back in again). We will send information about the eligible jobholders to the pension scheme.

- (b) Now: Pensions, will prepare and send a notice to each non-eligible jobholder that sets out certain information about opting in to an automatic enrolment scheme and what this means for them. They do not need to be automatically enrolled but have the right to opt in. If the non-eligible jobholder chooses to opt in, we will enrol them onto the scheme on receipt of an opt-in notice.
- (c) Now: Pensions will prepare and send a notice to each entitled worker, giving them information about joining a pension scheme and what it means for them. If the entitled jobholder chooses to opt in, we will enrol them onto the scheme on receipt of an opt-in notice.
- (d) You are required within five calendar months of your staging date to make a declaration of compliance with the Pensions Regulator. We will process this for you within the deadline so that you comply with all legislation.

Option 2 – Processing and set up of Auto Enrolment by you

- (a) You will choose a pension scheme that meets the automatic enrolment qualifying criteria and we recommend that you take appropriate independent advice. Your choice of scheme can be:
 - The existing scheme used by the business if it is an eligible scheme for auto-enrolment;
 - Through the National Employment Savings Trust (NEST);
 - Or you can seek the advice of a financial adviser on a suitable pension scheme
- (b) We will not provide advice on the choice of a scheme but refer you to guidance issued by the Pensions Regulator on pension scheme selection.
- (c) You are responsible for providing the required statutory information to your workers.
- (d) You will enrol all eligible jobholders into an eligible pension scheme on the appropriate date. You will need to prepare and distribute a notice for each eligible jobholder telling them that they have been or will be enrolled, and setting out what that means for them, and also detailing their right to opt out (and to opt back in again). You will need to send information about the eligible jobholders to the pension scheme. (For eligible jobholders who are already active members of a qualifying scheme, you will prepare a notice to send them giving them information about the scheme. This is the only action required for such members).
- (e) You will need to send a notice to each non-eligible jobholder that sets out certain information about opting in to an automatic enrolment scheme and what this means for them. They do not need to be automatically enrolled but have the right to opt in. If the non-eligible jobholder chooses to opt in, you will enrol them onto the scheme on receipt of an opt-in notice. You will need to send information to the pension scheme about those non-eligible jobholders who choose to opt in.
- (f) You will need to prepare and send a notice to each entitled worker, giving them information about joining a pension scheme and what it means for them. You will arrange membership to a scheme for those entitled workers who choose to join and complete a joining notice. This can be a different scheme to the one used for auto enrolment.
- (g) You are required within five calendar months of your staging date to make a declaration of compliance with the Pensions Regulator.

12.1 We will not normally take responsibility for filing your accounts or annual return with the Charities Commission. We will not normally take responsibility for administration of Gift Aid and similar tax matters.

13 **Company Secretarial & Registered Office**

13.1 When requested, we will assist you with returns or documents to Companies House, although it is your responsibility to pay stamp duty, filing fees or other duty. We will normally submit your annual return to Companies House for a fixed fee as per our fee schedule. This fee includes the filing fee due to Companies House.

13.2 We are willing to allow our trading address to be used as a registered office address for client companies. We will process or forward on to you any official post received; junk mail will however, at our discretion, be destroyed.

13.3 Registered Office facilities may be withdrawn in the event of Court Judgements, Bailiff visits or similar and are offered at our sole, revocable, discretion. When withdrawn we will change the registered office to the correspondence address we have on file for you. We have your implied authority to notify such a change to Companies House and third parties, and to release the address details we have on file for you.

13.4 Registered office facilities are provided at a fixed fee as per our fee schedule per annum.

13.5 Where we are engaged to act in respect of a company formation, a separate fee applies, and the following terms are imposed:

- Occasionally officers from this practice or our agents (if engaged) will act as the first director/secretary of a company and transfer the appointments to your nominated officers on incorporation. This speeds up the formation process.
- We will not normally supply statutory records for a company (share register, minute book, company seal) – these are available at extra cost if required.
- A standard form of Memorandum and Articles of Association will be used.

13.6 Unless specifically engaged to do so, our responsibilities do not extend to the maintenance of statutory records.

13.7 Where we provide a Company Secretary in the form of Yorkshire Accountancy Limited, we act as nominee secretary only and do not take on the responsibilities outlined in this paragraph 13.

13.8 Company secretarial facilities are provided at a fixed fee as per our fee schedule per annum.

14 **Deadlines**

14.1 In order to meet filing deadlines, we require information from you no later than:

- 30th September after tax year end (5th April) for accounting papers for partnerships / sole traders.
- 5 months after year end for company / LLP accounting papers.
- 30th September after tax year end (5th April) for personal tax papers.
- 15th day of next month for VAT returns.
- For payroll / CIS – we need pay details 48 working hours' notice before the pay date

14.2 Where information is received late we will endeavour to complete the work on time but cannot guarantee this. We accept no responsibility for late filing penalties. If any work is passed to us for year-end accounts or for self-assessment: (i) less than two (2) months to the deadline, we will charge you an additional 20% to the fee; or (ii) less than one (1) month to the deadline, we will charge you an additional 40% to the fee. We will add a fixed fee of £60.00 plus VAT for any VAT return paperwork passed to us with less than two (2) weeks' to the filing deadline. We may also seek to agree with you a supplementary fee for prioritising work to achieve statutory deadlines, where you provide us with information late. If you pay us on a monthly basis, you will receive an ad hoc invoice for these additional charges.

15 **Contact details**

15.1 You are responsible for providing us with up to date postal, e-mail and telephone details.

15.2 Any e-mail address used by you to correspond with us is deemed valid and confidential for reply purposes unless we are advised to the contrary.

16 **Tax Credits**

16.1 Our fixed price Services do not cover the preparation of tax credit claims or claims for similar benefits which are integrated with the tax system.

17 **Limitation of liability**

17.1 Unless specifically agreed to the contrary Yorkshire Accountancy Limited will only be liable to you for advice in respect of:

- matters which have been specifically drawn to our attention; or
- matters where we have specifically been asked to comment; or
- matters where we have specifically advised you.

17.2 Yorkshire Accountancy Limited will not be liable for failure to provide advice in respect of a matter which has not been drawn to our attention by yourself or where you have not sought our advice.

17.3 Unless an extension has been agreed Yorkshire Accountancy Limited has a maximum liability to you equal to ten times the annual fees charged under this agreement, or ten times the fee charged for a specific Service where a separate fee agreement exists.

17.4 Where, on your request, we engage the services of specialists or third parties we do not accept liability for their work or advice.

18 **Ownership of papers**

18.1 Copies of correspondence with HMRC or tax returns prepared on your behalf belong to you. We will normally retain these copies on our files, but copies can be provided to you on request and at no charge (subject to the rest of this paragraph 18).

18.2 Working papers for accounts and returns, file notes and copies of our correspondence to you are our property and will not normally be released.

18.3 Our working papers do not constitute a nominal ledger, nor do they qualify as statutory accounting information under the Companies Act 2006.

18.4 We archive files periodically, and a charge will be made for recovering papers from archive. By concession this charge may be waived for active clients. Where the client relationship is terminated files will normally be archived three months later, and a charge made for access after that date.

18.5 We may levy a charge for providing copies of documents previously provided to you.

18.6 Where permitted by law, a lien may be exercised on papers or records, including prime records belonging to you, for any fee balance due to us. The lien will be released promptly upon receipt of payment in full.

18.7 We have your consent to store papers electronically or manually, and to destroy manual backups of electronic paperwork.

19 **Confidentiality**

19.1 We have an obligation to keep your affairs confidential.

19.2 We reserve the right, for the purpose of promotional activity, training or for other business purpose, to mention you as a client. As stated above we will not disclose any confidential information.

19.3 Correspondence with us, along with relevant schedules, should be kept confidential by you and not disclosed to third parties without our consent. You agree to indemnify us from any costs arising as a result of such disclosure in defending ourselves or asserting our rights, such costs to include our own time at the charge rates quoted for non-routine work. This does not apply to documents which are clearly intended to be forwarded to third parties, e.g. tax returns and certified annual accounts.

19.4 We have an implied authority to discuss your affairs with (i) any banker, lawyer or IFA acting for you (ii) any co director / partner / officer of your entity (iii) and your spouse. However, we would not normally discuss personal information with an unrelated director / partner, nor business matters with a spouse not normally involved with the business.

19.5 We have an implied authority to respond to any enquiry from a government department, law enforcement body, statutory agency or other legitimate third party where we have an obligation to do so at law, or where failure to do so may lead to a complaint against us.

19.6 We will inform you if we become aware of any conflict of interest in our relationship with you, and seek to agree with you a procedure for managing any such conflict.

20 **Complaints and disputes**

20.1 Any complaint about our Services must, in the first instance, be put in writing to Mr. Nicholas Robinson, and clearly marked as a complaint.

20.2 We will then investigate this complaint and report to you promptly. This investigation will normally be carried out by an independent staff member in the practice, who has not been involved with your affairs.

20.3 Where a complaint cannot be agreed between us after investigation, you have the right to raise the matter with our regulator, and we will provide you with details on request as to how to do this. We will co-operate with our regulator in their investigation of the matter. You undertake

to pay our costs, both external, e.g. legal fees, and internal at the charge rates quoted for non-routine work, if the regulator does not uphold the complaint.

21 Miscellaneous

21.1 We may from time to time hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from the firm's funds.

21.2 We will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if we provide oral advice and you wish to reply on that advice, you must ask for the advice to be confirmed in writing.

21.3 We welcome the efficiency of communicating with clients by email and will take steps to ensure that any emails we send are virus free. However, you are responsible for checking any emails, including attachments, from us for viruses. Email is an informal communication medium, and therefore the contents of an email do not constitute formal advice unless clearly stated to do so.

21.4 Under English law, we have a responsibility to identify all clients and the sources of their assets for Anti Money Laundering purposes. We also have an obligation to report suspicious transactions. We will need you to co-operate with us in the provision of identification documentation, and in the provision of explanations about specific transactions or arrangements.

22 Data Protection

22.1 Yorkshire Accountancy Limited shall comply at all times with Data Protection Legislation. For the avoidance of doubt, Data Protection Legislation shall mean:

- a) the General Data Protection Regulation ((EU) 2016/679) and the Data Protection Act 2018 and any secondary legislation, as amended or updated from time to time, in the UK; and
- b) all other laws and regulations applicable in the UK relating to the processing of personal data and privacy, including where applicable the guidance and codes of practice issued by the Information Commissioner.

22.2 Please see our Data Protection Policy for more information as to how we store and use your data.

23 Non Solicitation

23.1 In order to protect our legitimate business interests, you covenant with us not to:

- a) attempt to solicit or entice away; or
- b) solicit or entice away, from the employment or service the services of any of our employees other than by means of a national advertising campaign open to all-comers and not specifically targeted at our staff.

23.2 You shall be bound by the covenant set out above during the term of this agreement, and for a period of 12 months after termination of this agreement.

23.3 If you commit any breach of this clause, you shall, on demand, pay to us a sum equal to one year's basic salary or the annual fee that was payable by us to our employee plus the recruitment costs we incur in replacing such person. You confirm that these liquidated damages are reasonable and proportionate to protect our legitimate interest in performance.

24 Updates to this agreement

24.1 This agreement may be updated and changed by Yorkshire Accountancy Limited by giving you no less than thirty (30) days' prior notice. These terms are available on our website.

24.2 You can request a copy of the latest copy of our terms of business from our offices at any time.

Agreement:



Date:

25 May 2023

Your full name:

Rachel Gillespie

Business Name:

Quuensgate Pre School

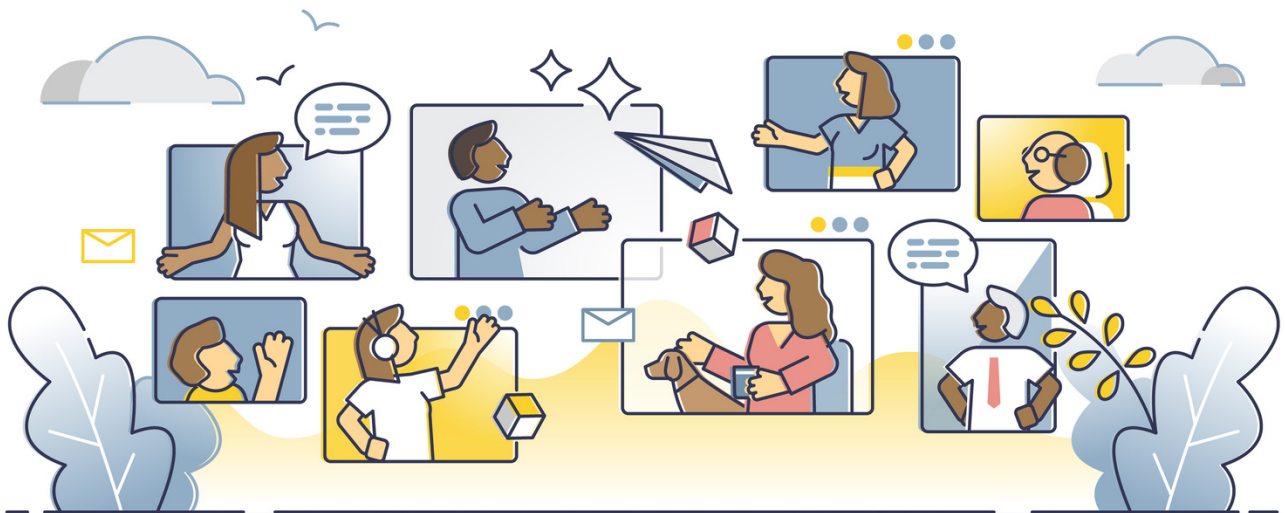
In signing this document, I confirm that I have the authority to bind the entity, its directors, trustees and partners in contract.

CONTACT US

123 Hallgate, Cottingham,
East Yorkshire, HU16 4DA

01482 845750

info@yorkshireaccountancy.co.uk



Document Details

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Accounts

Queensgate Pre-School Playgroup
Report of the Trustees and
Unaudited Financial Statements for the
Year Ended 31st July 2021

Queensgate Pre-School Playgroup Contents

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Queensgate Pre-School Playgroup

Report of the Trustees

for the Year Ended 31 July 2021

The trustees present their report with the financial statements of the charity for the year ended 31 July 2021 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1034531

Principal address

Beverley Grammar School
Queensgate
Beverley
East Yorkshire
HU17 8NF

Trustees

Gail Simpson	Chairperson
Rachel Gillespie	Treasurer
Stacey Cook	Secretary
Jade Colley	General Member
Louise Harley	General Member
Meg Wycks	General Member
Natalie Hall	General Member

Independent examiner

Yorkshire Accountancy Limited
123 Hallgate
Cottingham
East Yorkshire
HU16 4DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

At a meeting held on 12 July 2011 the trustees adopted the Pre-school Learning Alliance Model Constitution 2008.

Recruitment and appointment of new trustees

The overall management and control of the Charity rests with the individuals of the Pre-School management committee who are also the Charity trustees. Trustees are recruited at the annual general meeting. Prospective members are elected from those candidates who have notified their willingness to stand. Candidates receiving the highest number of votes will be elected up to a maximum of 12 committee members in total. The minimum number of trustees at any one time is 5.

Induction and training of new trustees

New trustees are provided with a copy of the Pre-School Learning Alliance document 'Guidance for Trustees'. They are encouraged to attend all meetings of the trustees and are able to address any queries they may have from time to time with the Charity's manager.

How our organisation is of public benefit

The trustees have had due regard to Charity Commission guidance on public benefit. The Charity is involved with the advancement of education. Our facilities are available to all children under the statutory school age and are not restricted to specific social or economic groups.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 group, 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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has done well to continue to provide a high quality service with the reduced number of children entering the setting, as children in the East Riding now start school in the year in which they turn four not the year in which they turn five. With careful management of the staff and funds we have been able to remain open when many pre-schools in the area have had to close. Children continue to enjoy being at Queensgate Pre-School and their parents continue to enthuse about the pre-school spreading the word that Queensgate Pre-School is a quality, friendly place to send their children

We are always looking for ways to improve the pre-school and this year we have really worked hard to improve resources. We have also improved our key worker system and record keeping to tie in with the new EYFS. These changes have enabled us to tailor childrens learning to their interests and needs.

FINANCIAL REVIEW

ON BEHALF OF THE BOARD:

R Gillespie - Trustee
23rd May 2022

**Queensgate Pre-School Playgroup
Report of the Independent Examiner to the Members of
the Queensgate Pre-School Playgroup**

I report on the accounts for the year ended 31 July 2021 set out on pages four to nine.

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 required.

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)
- to state whether particular matters have come to my attention

Basis of the independent examiners 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 statements 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 to 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.

Yorkshire Accountancy Limited
Accountants

123 Hallgate
Cottingham
East Yorkshire
HU16 4DA

23rd May 2022

**Queensgate Pre-School Playgroup
Statement of Financial Activities
for the year end 31st July 2021**

		Unrestricted fund	Restricted Fund	2021 Total funds	2020 Total funds
	Notes	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		624	-	624	-
Activities for generating funds	2	370	-	370	-
Pre-school playgroup	3	43,350	-	43,350	38,679
Other incoming resources		130	-	130	655
		44,474		44,474	39,334
RESOURCES EXPENDED					
Pre-school playgroup	5	47,301	-	47,301	51,755
NET INCOMING/(OUTGOING)		(2,827)		(2,827)	(12,421)
Total funds brought forward		27,933		27,933	40,354
TOTAL FUNDS CARRIED FORWARD		25,106	-	25,106	27,933

**Queensgate Pre-School Playgroup
Balance Sheet
as at 31 July 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	-	-	-	-
CURRENT ASSETS					
Debtors	9	-	-	-	2,897
Cash at bank		<u>25,973</u>	<u>-</u>	<u>25,973</u>	<u>25,618</u>
		25,973	-	25,973	28,515
Creditors: Amounts Falling Due Within One Year	10	<u>(867)</u>	<u>-</u>	<u>(867)</u>	<u>(582)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		25,106	-	25,106	27,933
NET ASSETS		<u>25,106</u>	<u>-</u>	<u>25,106</u>	<u>27,933</u>
FUNDS	11				
Unrestricted funds				25,106	27,933
Restricted funds				<u>-</u>	<u>-</u>
				<u>25,106</u>	<u>27,933</u>

The financial statements were approved by the Board of Trustees on 31st May 2022 and were signed on its behalf by:

R Gillespie - Trustee

Queensgate Pre-School Playgroup
Notes to the Accounts
for the year end 31st July 2021

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities SORP FRS 102, the Charities Act 2011 and the requirements of Recommended Practice, Accounting and Reporting by Charities and in accordance with FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Mobile Classroom	10% on cost
Improvements to mobile classroom	10% on cost
Fixtures, fittings & equipment	10% on cost

Taxation

The charity is exempt from tax on its charitable activities

Fund accounting

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

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

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

2 ACTIVITIES FOR GENERATING FUNDS	2021	2020
	£	£
Fundraising events	370	-

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2021	2020
	£	£
Fees Received	43,350	38,679

Fees received have been written down by £2897 for theft monies received in earlier years that were misanalysed as income in those years (being 2014, 2015 and 2016).

4 CHARITABLE ACTIVITIES COSTS	Direct Costs	2020
	(see note 5)	
	£	£
Pre-school playgroup	47,301	51,755

5	DIRECT COSTS OF CHARITABLE ACTIVITIES	2021	2020
		£	£
	Staff costs	42,242	42,917
	Rates and water	734	1,490
	Insurance	0	763
	Postage and stationery	1,020	155
	Sundries	627	1,739
	Toys and equipment	335	691
	Food and consumables	612	513
	Trip expenses	0	7
	Repairs and renewals	677	1,703
	Accountancy	390	240
	Telephone	229	211
	Other Expenses	435	307
	Depreciation	0	1,019
		47,301	51,755

6 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustee's expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

7	STAFF COSTS	2021	2020
		£	£
	Wages and salaries	41,787	41,978
	Staff training	328	840
	Employers pensions	127	99
		42,242	42,917

The average monthly number of employees during the year was:

	2021	2020
	7	8
Pre-school staff		

8 TANGIBLE FIXED ASSETS

	Mobile Classroom	Improvements to mobile classroom	Fixtures and fittings	Totals
	£	£	£	£
COST				
At 1 August 2020 and 31 July 2021	13,751	16,188	3,462	33,401
DEPRECIATION				
At 1 August 2020	13,751	16,188	3,462	33,401
Charge for year	-	-	-	-
	13,751	16,188	3,462	33,401
NET BOOK VALUE				
At 31 July 2021	-	-	-	-
At 31 July 2020	-	-	-	-

9	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
		£	£
	Other Debtors	<u>-</u>	<u>2,897</u>

10	CREDITORS: AMOUNTS DUE FALLING WITHIN ONE YEAR	2021	2020
		£	£
	Other Creditors	86	19
	Other taxes and social security costs	277	59
	Accruals	<u>504</u>	<u>504</u>
		<u>867</u>	<u>582</u>

11	Movement in Funds	At 01.08.2020	Net Movement in funds	At 31.07.2021
		£	£	£
	Unrestricted funds			
	General fund	27,933	(2,827)	25,106
	Restricted funds			
	Extension	-	-	-
	TOTAL FUNDS	<u>27,933</u>	<u>(3,815)</u>	<u>25,106</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	44,474	(47,301)	(2,827)
Restricted funds			
Extension	-	-	-
	<u>44,474</u>	<u>(47,301)</u>	<u>(2,827)</u>

Extension

This fund represents a grant received from East Riding of Yorkshire Council for the refurbishment of the mobile classroom.

Queensgate Pre-School Playgroup
Detailed Statement of Financial Activities
for the Year Ended 31 July 2021

	2021 £	2020 £
INCOMING RESOURCES		
Voluntary income		
Donations	124	
Grants	500	-
	624	-
Activities for generating funds		
Fundraising events	370	-
Incoming resources from charitable activities		
Fees received	43,350	38,679
Other incoming resources		
Sundry receipts	130	655
Total incoming resources	44,474	39,334
RESOURCES EXPENDED		
Charitable activities		
Wages	41,787	41,978
Staff training and welfare	328	840
Employers pension	127	99
Rates and water	108	420
Light and heat	626	1,070
Insurance	-	763
Telephone	229	211
Postage and stationery	1,020	155
Sundries	208	342
Toys and equipment	335	691
Food and consumables	612	513
Trip expenses	-	7
Repairs and renewals	677	1,703
Accountancy	390	240
Cleaning	419	1,397
Other expenses	435	307
Depreciation	-	1,019
	47,301	51,755
Total resources expended	47,301	51,755
Net income/(expenditure)	(2,827)	(12,421)

Accounts

Queensgate Pre-School Playgroup
Report of the Trustees and
Unaudited Financial Statements for the
Year Ended 31st July 2020

Queensgate Pre-School Playgroup Contents

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Queensgate Pre-School Playgroup

Report of the Trustees

for the Year Ended 31 July 2020

The trustees present their report with the financial statements of the charity for the year ended 31 July 2020 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1034531

Principal address

Beverley Grammar School
Queensgate
Beverley
East Yorkshire
HU17 8NF

Trustees

Gail Simpson	Chairperson
Rachel Gillespie	Treasurer
Stacey Cook	Secretary
Pamela Parkinson	General Member
Jade Colley	General Member
Louise Harley	General Member
Hannah Penrose	General Member
Emma Helbren	General Member

Independent examiner

Yorkshire Accountancy Limited
First Floor Offices
Dunswell Road
Cottingham
East Yorkshire
HU16 4JT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

At a meeting held on 12 July 2011 the trustees adopted the Pre-school Learning Alliance Model Constitution 2008.

Recruitment and appointment of new trustees

The overall management and control of the Charity rests with the individuals of the Pre-School management committee who are also the Charity trustees. Trustees are recruited at the annual general meeting. Prospective members are elected from those candidates who have notified their willingness to stand. Candidates receiving the highest number of votes will be elected up to a maximum of 12 committee members in total. The minimum number of trustees at any one time is 5.

Induction and training of new trustees

New trustees are provided with a copy of the Pre-School Learning Alliance document 'Guidance for Trustees'. They are encouraged to attend all meetings of the trustees and are able to address any queries they may have from time to time with the Charity's manager.

How our organisation is of public benefit

The trustees have had due regard to Charity Commission guidance on public benefit. The Charity is involved with the advancement of education. Our facilities are available to all children under the statutory school age and are not restricted to specific social or economic groups.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 group, 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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has done well to continue to provide a high quality service with the reduced number of children entering the setting, as children in the East Riding now start school in the year in which they turn four not the year in which they turn five. With careful management of the staff and funds we have been able to remain open when many pre-schools in the area have had to close. Children continue to enjoy being at Queensgate Pre-School and their parents continue to enthuse about the pre-school spreading the word that Queensgate Pre-School is a quality, friendly place to send their children

We are always looking for ways to improve the pre-school and this year we have really worked hard to improve resources. We have also improved our key worker system and record keeping to tie in with the new EYFS. These changes have enabled us to tailor childrens learning to their interests and needs.

FINANCIAL REVIEW

Reserves policy

At 31 July 2020 the unrestricted reserves were £27,933. This is sufficient for the Charity's requirements and in accordance with the reserves policy which is to retain between 3-6 months of the resources expended.

ON BEHALF OF THE BOARD:

R Gillespie - Trustee
31st May 2021

**Queensgate Pre-School Playgroup
Report of the Independent Examiner to the Members of
the Queensgate Pre-School Playgroup**

I report on the accounts for the year ended 31 July 2020 set out on pages four to nine.

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 required.

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)
- to state whether particular matters have come to my attention

Basis of the independent examiners 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 statements 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 to 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.

Yorkshire Accountancy Limited
Accountants

First Floor Offices
County House
Dunswell Road
Cottingham
East Yorkshire
HU16 4JT

31st May 2021

Queensgate Pre-School Playgroup
Statement of Financial Activities
for the year end 31st July 2020

		Unrestricted fund	Restricted Fund	2020 Total funds	2019 Total funds
	Notes	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		-	-	-	-
Activities for generating funds	2	-	-	-	1,221
Pre-school playgroup	3	38,679	-	38,679	48,778
Other incoming resources		655	-	655	-
		39,334		39,334	49,999
RESOURCES EXPENDED					
Pre-school playgroup	5	50,771	984	51,755	47,354
NET INCOMING/(OUTGOING)		(11,437)	(984)	(12,421)	2,645
Total funds brought forward		39,370	984	40,354	37,709
TOTAL FUNDS CARRIED FORWARD		27,933	-	27,933	40,354

**Queensgate Pre-School Playgroup
Balance Sheet
as at 31 July 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	8	-	-	-	1,020
CURRENT ASSETS					
Debtors	9	2,897	-	2,897	2,897
Cash at bank		<u>25,618</u>	<u>-</u>	<u>25,618</u>	<u>37,233</u>
		28,515	-	28,515	41,150
Creditors: Amounts Falling Due Within One Year	10	<u>(582)</u>	<u>-</u>	<u>(582)</u>	<u>(795)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		27,933	-	27,933	40,355
NET ASSETS		<u>27,933</u>	<u>-</u>	<u>27,933</u>	<u>40,355</u>
FUNDS	11				
Unrestricted funds				27,933	39,370
Restricted funds				<u>-</u>	<u>984</u>
				<u>27,933</u>	<u>40,354</u>

The financial statements were approved by the Board of Trustees on 31st May 2021 and were signed on its behalf by:

R Gillespie - Trustee

Queensgate Pre-School Playgroup
Notes to the Accounts
for the year end 31st July 2020

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities SORP FRS 102, the Charities Act 2011 and the requirements of Recommended Practice, Accounting and Reporting by Charities and in accordance with FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Mobile Classroom	10% on cost
Improvements to mobile classroom	10% on cost
Fixtures, fittings & equipment	10% on cost

Taxation

The charity is exempt from tax on its charitable activities

Fund accounting

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

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

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

2	ACTIVITIES FOR GENERATING FUNDS	2020 £	2019 £
	Fundraising events	<u>-</u>	<u>1,221</u>
3	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2020 £	2019 £
	Fees Received	<u>38,679</u>	<u>48,778</u>
4	CHARITABLE ACTIVITIES COSTS	Direct Costs (see note 5) £	Totals £
	Pre-school playgroup	<u>51,755</u>	<u>47,354</u>

5	DIRECT COSTS OF CHARITABLE ACTIVITIES	2020	2019
		£	£
	Staff costs	42,917	38,768
	Rates and water	1,490	380
	Insurance	763	2,190
	Postage and stationery	155	136
	Sundries	1,739	1,045
	Toys and equipment	691	1,064
	Food and consumables	513	1,179
	Trip expenses	7	-
	Repairs and renewals	1,703	643
	Accountancy	240	510
	Telephone	211	193
	Other Expenses	307	220
	Depreciation	1,019	1,026
		51,755	47,354

6 TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2020 nor for the year ended 31 July 2019.

Trustees' expenses

There were no trustee's expenses paid for the year ended 31 July 2020 nor for the year ended 31 July 2019.

7	STAFF COSTS	2020	2019
		£	£
	Wages and salaries	41,978	38,694
	Staff training	840	398
	Employers pensions	99	29
		42,917	39,121

The average monthly number of employees during the year was:

	2020	2019
	8	8
Pre-school staff		

8 TANGIBLE FIXED ASSETS

	Mobile Classroom	Improvements to mobile classroom	Fixtures and fittings	Totals
	£	£	£	£
COST				
At 1 August 2019 and 31 July 2020	13,751	16,188	3,462	33,401
DEPRECIATION				
At 1 August 2019	13,751	15,204	3,427	32,382
Charge for year	-	984	35	1,019
	13,751	16,188	3,462	33,401
NET BOOK VALUE				
At 31 July 2020	-	-	-	-
At 31 July 2019	-	984	35	1,019

9	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
		£	£
	Other Debtors	<u>2,897</u>	<u>2,897</u>

10	CREDITORS: AMOUNTS DUE FALLING WITHIN ONE YEAR	2020	2019
		£	£
	Other Creditors	19	49
	Other taxes and social security costs	59	127
	Accruals	504	618
		<u>582</u>	<u>794</u>

11	Movement in Funds	At 01.08.2019	Net Movement in funds	At 31.07.2020
		£	£	£
	Unrestricted funds			
	General fund	39,370	(11,437)	27,933
	Restricted funds			
	Extension	984	(984)	-
	TOTAL FUNDS	<u>40,354</u>	<u>(12,425)</u>	<u>27,933</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	39,334	(50,771)	(11,437)
Restricted funds			
Extension	-	(984)	(984)
	<u>39,334</u>	<u>(51,755)</u>	<u>(12,425)</u>

Extension

This fund represents a grant received from East Riding of Yorkshire Council for the refurbishment of the mobile classroom.

Queensgate Pre-School Playgroup
Detailed Statement of Financial Activities
for the Year Ended 31 July 2020

	2020 £	2019 £
INCOMING RESOURCES		
Voluntary income		
Grants	-	-
	-	-
Activities for generating funds		
Fundraising events	-	1,221
Incoming resources from charitable activities		
Fees received	38,679	48,778
Other incoming resources		
Sundry receipts	655	-
	655	-
Total incoming resources	39,334	49,999
RESOURCES EXPENDED		
Charitable activities		
Wages	41,978	38,694
Staff training and welfare	840	-
Employers pension	99	74
Rates and water	420	(681)
Light and heat	1,070	1,061
Insurance	763	2,190
Telephone	211	193
Postage and stationery	155	136
Sundries	342	35
Toys and equipment	691	1,064
Food and consumables	513	1,179
Trip expenses	7	-
Repairs and renewals	1,703	643
Accountancy	240	510
Cleaning	1,397	1,010
Other expenses	307	220
Depreciation	1,019	1,026
	51,755	47,354
Total resources expended	51,755	47,354
Net income/(expenditure)	(12,421)	2,645