

**WELLHOUSE PRE-SCHOOL**  
an unincorporated charity.

**Report and Financial Statements**

**For the year ended 31 August 2021**

**Charity number: 1035506**

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# **WELLHOUSE PRE-SCHOOL**

## **Legal and administrative information**

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### **Status**

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

### **Trustees**

M Adamson-Biott (resigned 1 November 2021)  
J Hick (resigned 1 November 2021)  
S Breheney (resigned 1 November 2021)  
J Playforth (appointed 1 November 2021)  
S Downing (appointed 1 November 2021)

### **Principal address**

Wellhouse Lane  
Mirfield  
West Yorkshire  
WF14 0BE

### **Independent Examiner**

TaxAssist Accountants  
34 Bradford Road  
Brighouse  
West Yorkshire  
HD6 1RW

# WELLHOUSE PRE-SCHOOL

## Report of the trustees for the year ended 31 August 2021

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The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 August 2021.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

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

#### 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

In setting our objectives and planning our activities we have given careful consideration to the Charity Commission's general guidance on public benefit.

The objects of the Charity 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.

#### Significant activities

Activities are planned in accordance with the Early Years Foundation Stage (EYFS).

### FINANCIAL REVIEW

The Charity has contingency funds in place to help with unexpected maintenance bills for the building.

#### Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Approved by the trustees on 6/6/22 and signed on its behalf by:

J Playforth  
Trustee



# WELLHOUSE PRE-SCHOOL

## Independent examiners' report to the trustees of Wellhouse Pre-School

We report on the accounts of Wellhouse Pre-School for the year ended 31 August 2021 which are set out on pages 5 to 9.

### **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 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

### **Basis of independent examiners' report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of 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, we do not express an audit opinion on the view given by the accounts.

### **Independent examiners' statement**

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

1. which gives reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with s41 of the 1993 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Acthave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**TaxAssist Accountants**  
34 Bradford Road  
Brighouse  
West Yorkshire  
HD6 1RW

Date: 6/6/2022

# WELLHOUSE PRE-SCHOOL

## Statement of financial activities for the year ended 31 August 2021

	<i>Notes</i>	<b><u>2021</u></b>	<b><u>2020</u></b>
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Activities for generating funds	2	320	42
Investment income	3	4	70
<b>Incoming resources from charitable activities:</b>			
Nursery		<b>100,190</b>	<b>85,432</b>
		<b>100,514</b>	<b>85,544</b>
<b>Covid-19 Grant Income</b>		<b>-</b>	<b>10,000</b>
<b>Total incoming resources</b>		<b>100,514</b>	<b>95,544</b>
<b>RESOURCES EXPENDED</b>			
<b>Cost of generating funds</b>			
Fundraising trading: cost of goods sold and other costs		902	451
Charitable activities		103,497	95,796
Governance costs		1,383	1,165
Finance costs		-	-
<b>Total resources expended</b>		<b>105,782</b>	<b>97,412</b>
<b>NET (OUTGOING) / INCOMING RESOURCES</b>		<b>(5,268)</b>	<b>(1,868)</b>
<b>Reconciliation of Funds</b>			
Total funds brought forward		<b>58,568</b>	<b>60,436</b>
<b>Total funds carried forward</b>		<b>53,300</b>	<b>58,568</b>

All of the results relate to continuing activities. The notes on pages 6 to 9 form part of these financial statements.



# WELLHOUSE PRE-SCHOOL

## Balance sheet at 31 August 2021

	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
<b>Fixed assets</b>			
Tangible assets	6	462	616
<b>Current assets</b>			
Debtors		2,122	5,884
Cash at bank and in hand		55,994	56,543
		<u>58,116</u>	<u>62,427</u>
<b>Creditors:</b> amounts falling due within one year	7	<u>(5,278)</u>	<u>(4,475)</u>
<b>Net current assets</b>		<u>52,838</u>	<u>57,952</u>
<b>Net Assets</b>		<u>53,300</u>	<u>58,568</u>
<b>Funds</b>			
Unrestricted funds	9	53,300	58,568
Restricted funds		-	-
<b>Total Funds</b>		<u>53,300</u>	<u>58,568</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within part VII of the Companies Act 1985 and with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities (effective January 2005).


The directors are of the opinion that the company is entitled to the exemptions from audit conferred by section 249A(1) of the Companies Act 1985 for the year ended 31 August 2021.

The directors confirm that no member or members have requested an audit pursuant to subsection 2 of section 249B of the Companies Act 1985.

The directors are responsible for:-

- ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and
- preparing accounts which give a true and fair view of the state of affairs of the company as at 31 August 2018 and of its results for the year then ended in accordance with the requirements of section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

Approved by the Trustees on 6/6/22 and signed on their behalf.



S Downing – Trustee



J Playforth - Trustee

The notes on pages 6 to 9 form part of these financial statements.

# WELLHOUSE PRE-SCHOOL

## Notes to the financial statements for the year ended 31 August 2021

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### 1 Accounting policies

The principal accounting policies are set out below. The accounting policies have been adopted consistently throughout the year.

#### a) *Basis of accounting*

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

#### b) *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.

#### c) *Resources expended*

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

#### d) *Fund structure*

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

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

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

#### e) *Tangible Fixed Assets*

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

Equipment	25% on reducing balance basis
Computer equipment	33% straight line basis

#### f) *Taxation*

The charity is exempt from tax on its charitable activities.

### 2 Activities for generating funds

	<u>2021</u>	<u>2020</u>
	£	£
Sales	58	42
Fundraising events	262	-

### 3 Investment income

	<u>2021</u>	<u>2020</u>
	£	£
Interest receivable - trading	4	70



# WELLHOUSE PRE-SCHOOL

## Notes to the financial statements for the year ended 31 August 2021

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### 4 Trustees remuneration and benefits

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

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

### 5 Taxation

The charity is exempt from corporation tax on its charitable activities.

### 6 Tangible fixed assets

	<i>Equipment fixtures and fittings</i>	<i>Computer Equipment</i>	<i>Total</i>
	£	£	£
<b>Cost:</b>			
At 1 <sup>st</sup> September 2020	8,839	2,137	10,976
Additions in the year	-	-	-
At 31 August 2021	8,839	2,137	10,976
<b>Depreciation:</b>			
At 1 <sup>st</sup> September 2020	8,223	2,137	10,360
Charge for year	154	-	154
At 31 August 2021	8,377	2,137	10,514
<b>Net book value:</b>			
At 31 August 2021	462	-	462
At 31 August 2020	616	-	616

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

	<u>2021</u>	<u>2020</u>
	£	£
Trade creditors	1,462	1,434
Other creditors	-	960
Accruals and deferred income	3,816	2,081
	<u>5,278</u>	<u>4,475</u>

### 8 Movement in funds

	<i>Balance at 1 September</i>	<i>Balance at 31 August</i>
<b>Unrestricted funds</b>		
General fund	58,568	53,300

# WELLHOUSE PRE-SCHOOL

## Notes to the financial statements for the year ended 31 August 2021

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### 9 Reconciliation of movement in shareholder funds

	<u>2021</u> £	<u>2020</u> £
(Deficit) / Surplus for the year	(5,268)	(1,868)
Opening shareholder funds	<u>58,568</u>	<u>60,436</u>
Closing shareholder funds	<u>53,300</u>	<u>58,568</u>

# WELLHOUSE PRE-SCHOOL

## Detailed Profit and Loss Account for the year ended 31 August 2021

	<u>2021</u> £	<u>2020</u> £
<b>INCOMING RESOURCES</b>		
<b>Activities for generating funds</b>		
Fundraising events	262	-
Sales	58	42
	<u>320</u>	<u>42</u>
<b>Investment income</b>		
Interest receivable	4	70
<b>Incoming resources from charitable activities</b>		
Fees	9,971	14,396
KMC Fees	90,219	71,036
	<u>100,190</u>	<u>85,432</u>
<b>Covid-19 Grant received</b>	-	10,000
<b>Total incoming resources</b>	<u>100,514</u>	<u>95,544</u>
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Food costs	666	451
Uniforms for resale	236	-
	<u>902</u>	<u>451</u>
<b>Charitable activities</b>		
Wages	82,235	78,468
Employers NI	-	86
Pension contributions	1,185	,1184
Staff training	-	-
Property rent	5,042	2,958
Rates and water	830	898
Light and heat	3,746	1,105
Insurance	1,850	1,818
Cleaning	601	491
Repairs and renewals	2,020	2,397
Motor and travel	40	40
Telephone	1,185	1,160
Printing, postage & stationery	453	443
Hire of office equipment	2,881	2,550
Computer expenses	154	240
Sundry expenses	162	315
Staff costs	107	182
Social events	-	332
Gifts	115	-
Books and publications	525	642
Dues and subscriptions	212	282
Depreciation: Fixtures and equipment	154	205
	<u>103,497</u>	<u>95,796</u>

## WELLHOUSE PRE-SCHOOL

### Detailed Profit and Loss Account for the year ended 31 August 2021

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	<u>2021</u> £	<u>2020</u> £
<b>Governance costs</b>		
Accountancy	1,304	1,079
Legal & professional	<u>79</u>	<u>86</u>
	1,383	1,165
<b>Support costs</b>		
<b>Finance</b>		
Interest charges	<u>-</u>	<u>-</u>
<b>Total resources expended</b>	<b>105,782</b>	<b>97,412</b>
<b>Net surplus</b>	<u><b>(5,268)</b></u>	<u><b>(1,868)</b></u>

This page does not form part of the statutory financial statements.