

Registered number: 7947718535
Charity number: 1036250

Manton Pre-school Association

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/08/2022

Prepared By:
A Limond & Associates
21 Manton Hollow
Marlborough
Wiltshire
SN8 1RR

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/08/2022**

TRUSTEES

Olivia Barrett
Linda Bauer
Melanie Rolfe
Patricia Salisbury
Melanie Bailey
Helen Roughan

REGISTERED OFFICE

Manton Village Hall
Manton
Marlborough
Wiltshire
SN8 4HQ

COMPANY NUMBER

7947718535

CHARITY NUMBER

1036250

ACCOUNTANTS

A Limond & Associates
21 Manton Hollow
Marlborough
Wiltshire
SN8 1RR

ACCOUNTS
FOR THE YEAR ENDED 31/08/2022

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FOR THE YEAR ENDED 31/08/2022

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/08/2022

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was Pre-school children education and development .

STRUCTURE GOVERNANCE AND MANAGEMENT

The organisation is a CIO (Charitable Incorporated Organisation) Pre-school Learning Alliance model CIO constitution for childcare providers.

The trustees are overall from families attending the setting. They are predominantly volunteers and are accepted as trustees as per the rules set out in the constitution.

Activities funded by fundraising, charitable donations, fees and local Government for educational purposes.

Regulated by Ofsted (Office for Standards in Education)

The Charity works for the public benefit having as its objects the development and education of children and young people in a particular way:

- 1) promoting their care and safety
- 2) promoting their educational and parental involvement
- 3) promoting their health and wellbeing
- 4) providing services to support them and their families and carers
- 5) providing services to individuals holding membership of the CIO, and
- 6) furthering the aims of the Pre-school Learning Alliance

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 20/11/2023

Mrs P Salisbury
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/08/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANTON PRE-SCHOOL ASSOCIATION

I report on the accounts of the company for the year ended 31/08/2022 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of IFA .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINERS STATEMENT

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

INDEPENDENT EXAMINER'S STATEMENT
FOR THE YEAR ENDED 31/08/2022

INDEPENDENT EXAMINERS 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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

.....
Date:

A Limond & Associates
21 Manton Hollow
Marlborough
Wiltshire
SN8 1RR
01672 513086

**Statement of Financial Activities
for the year ended 31/08/2022**

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	420	-	420	135
Other trading activities	-	-	-	2,247
Income from Investments	21	-	21	-
Income from charitable activities	25,132	-	25,132	19,511
Total Income and endowments	25,573	-	25,573	21,893
Expenses				
Costs of generating funds				
Expenditure on Raised funds	1,953	-	1,953	875
Expenditure on Charitable activities	26,381	-	26,381	22,749
Total Expenses	28,334	-	28,334	23,624
Net gains on investments				
Net Income	(2,761)	-	(2,761)	(1,731)
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	(2,761)	-	(2,761)	(1,731)
Net funds carried forward	(2,761)	-	(2,761)	(1,731)

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

BALANCE SHEET AT 31/08/2022

	Notes	2022 £	2021 £
CURRENT ASSETS			
Cash at bank and in hand		<u>11,488</u>	<u>14,249</u>
		<u>11,488</u>	<u>14,249</u>
NET CURRENT ASSETS		<u>11,488</u>	<u>14,249</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,488</u>	<u>14,249</u>
CAPITAL AND RESERVES			
Unrestricted funds	6		
General fund		<u>(2,761)</u>	<u>(1,731)</u>
		<u>(2,761)</u>	<u>(1,731)</u>
Difference on accounts		14,249	15,980

For the year ending 31/08/2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 20/11/2023 and signed on their behalf by

.....
Patricia Salisbury
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/08/2022**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. 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.

1c. 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.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

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

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

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:

	2022	2021
	£	£
Wages and salaries	19,141	17,902
	<u>19,141</u>	<u>17,902</u>

3. EMPLOYEES

	2022	2021
	No.	No.
Average number of employees	3	3

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2022	2021
£	£

5. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/08/2022 there were 6 members.

6. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	-	25,573	(28,334)	-	(2,761)
	<u>-</u>	<u>25,573</u>	<u>(28,334)</u>	<u>-</u>	<u>(2,761)</u>

7. RESTRICTED FUNDS

Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
£	£	£	£	£

**Expenses By Charitable Activity
for the year ended 31/08/2022**

	2022	2021
	£	£
Objectives	26,381	22,749
	<u>26,381</u>	<u>22,749</u>

Manton Pre-school Association

**Incoming Resources
for the year ended 31/08/2022**

	2022	2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Grants		
Voluntary Income 1	<u>45</u>	<u>-</u>
	45	-
	<u>420</u>	<u>135</u>
	<u>-</u>	<u>2,247</u>
	<u>21</u>	<u>-</u>
Charitable Activity		
From Charitable Activities 1	<u>16,458</u>	<u>17,086</u>
	16,458	17,086
	<u>25,132</u>	<u>19,511</u>
	<u>25,573</u>	<u>21,893</u>

Expenses
for the year ended 31/08/2022

	2022	2021
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Materials	748	520
Packaging	739	-
Consumables	466	355
	<u>1,953</u>	<u>875</u>
	<u>1,953</u>	<u>875</u>
Charitable Activities		
Objectives		
Rent	5,000	3,082
Wages - regular	19,141	17,902
Recruitment	96	-
Training	204	322
Accountancy fees	160	160
Insurance	794	769
Telephone	821	464
Sundry tools and maintenance	50	50
Licences	115	-
	<u>26,381</u>	<u>22,749</u>
	<u>28,334</u>	<u>23,624</u>