

Charity registered number 1036814

Tunstead Pre School

Report and Accounts

31 August 2021

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Tunstead Pre School

Report of the Trustees for the year ended 31st August 2021

Reference and administrative information.

Tunstead Pre School
Community Centre
Haworth Drive
Stacksteads
OL13 0SA

The trustees for the year were:

Ann Titley
Jeanette Harris
Janet Hayhurst

Structure governance and management

The organization is a registered charity operated under the rules of its constitution adopted 20th August 2010.

The trustees have the power to appoint/ elect new trustees. During the year, all trustees resigned and were appointed again via mutual agreement.

Objectives and activities

Provision of pre-school education.

Public Benefit

Providing a safe and enjoyable environment for pre-school children.

Achievements and performance

Tunstead Pre-school are registered for 25 children. We are open Monday to Friday, 9:00AM – 3:00PM and have at present, 21 children on register aged between 2 and 4 years old attending.

Tunstead Pre-school are registered for twenty five children. We are open Monday- Friday 9-3 and have at present 21 children on register aged between 2 and 4 years old attending.

We have 5 members of staff employed, one being on maternity leave. Janet Hayhurst retired and Jane Young has been appointed as manager and Katie Metcalf as Deputy manager.

We have had some closures this year due to covid in line with government guidelines.

Financial Review

The accounts have been prepared on a going concern basis.

The Statement of Financial Activities set out on page 5 shows how our funds were raised and applied during the year.

This statement separates funds, which the charity itself controls – unrestricted funds, from funds which have to be spent in a manner determined by the donor – restricted funds.

Finances continue to be well controlled as we reinvest all monies in the charity to provide the best care and educational equipment available.

Financial statements

The accounts for the year ended 31st August 2021 are appended herewith. There was a net loss for the year of £14,050.

Reserves

The trustees believe the current net asset position is sufficient for the future needs of the organisation. However, these levels are to be reviewed annually.

Statement of trustees' responsibilities

Charity law requires that the trustees prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the company for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records. Such records will both disclose the financial position of the charity at any time with reasonable accuracy and enable the trustees to ensure that the financial statements are prepared by them under section 145 of the Charities Act 2011, and that those statements of accounts comply with the requirements of regulations under that provision. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements comply with current statutory requirements and the requirements of the governing documents.

By order of the board

Ann Titley

Approved by the Board on 14th June 2022

Independent Examiners Report to the Trustees of Tunstead Pre School

I report on the accounts of the charity for the year ended 31 August 2021

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 and that an independent examination is needed.

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

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

Basis of 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 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, 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 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:

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



Daniel King (AAT)

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Lancashire
BB4 7EX

Statement of Financial Activities (including Income & Expenditure Account) for the year ending 31 August 2021

	Notes	Unrestricted Funds	2021 Restricted Funds	Total Funds	2020 Total Funds
Incoming Resources:					
Incoming Resources from generated funds					
Voluntary income	2	43,726	-	43,726	57,041
Activities for generating funds	3	9,908	-	9,908	9,259
Total incoming resources		53,634	-	53,634	66,300
Resources Expended:					
Charitable activities	4	66,204	-	66,204	57,527
Governance costs	5	1,480	-	1,480	1,725
Total Resources Expended		67,684	-	67,684	59,252
Net incoming resources (outgoing) resources		(14,050)	-	(14,050)	7,048
Transfer between funds		-	-	-	-
Surplus/ (deficit) for year		(14,050)	-	(14,050)	7,048
Total funds brought forward	10	28,220	-	28,220	21,172
Total funds carried forward	10	14,170	-	14,170	28,220

Tunstead Pre School

Balance Sheet

as at 31 August 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	7	7,029	7,029
Current assets			
Debtors		231	-
Cash at bank and in hand		<u>8,255</u>	<u>22,482</u>
		8,486	22,482
Creditors: amounts falling due within one year	8	<u>(1,345)</u>	<u>(1,291)</u>
Net current assets		7,141	21,191
Total assets less current liabilities		<u>14,170</u>	<u>28,220</u>
Net assets		<u>14,170</u>	<u>28,220</u>
Unrestricted funds			
General Funds	9	<u>14,170</u>	<u>28,220</u>
Total funds		<u>14,170</u>	<u>28,220</u>

Ann Titley
Trustee

Approved by the board on 14th June 2022

Notes to the Accounts for the year ending 31 August 2021

1 Accounting policies

The financial statements have been prepared under the historical cost basis of accounting and comply with the Statement of Recommended Practice.

Funds

Unrestricted funds are those available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income from trading activities

All income is accounted for on a cash basis.

Resources expended

All expenditure is accounted for when incurred. Direct charitable expenditure includes the direct costs of the activities and depreciation on related assets.

Fixed Assets

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

Toys and equipment

Not depreciated

2 Voluntary income

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Donations	43,726	-	-	43,726	57,041
	<u>43,726</u>	<u>-</u>	<u>-</u>	<u>43,726</u>	<u>57,041</u>

3 Trading activities income

Fees	9,908	-	-	9,908	9,211
Fundraising	-	-	-	-	48
	<u>9,908</u>	<u>-</u>	<u>-</u>	<u>9,908</u>	<u>9,259</u>

4 Resources expended on charitable activities

Rent & rates	3,963	-	-	3,963	4,849
Administrative expenses	4,009	-	-	4,009	3,896
Insurance	516	-	-	516	516
Repairs	50	-	-	50	1,092
Purchases	3,503	-	-	3,503	2,000
Wages costs	53,124	-	-	53,124	44,613
Sundry	1,039	-	-	1,039	561
	<u>66,204</u>	<u>-</u>	<u>-</u>	<u>66,204</u>	<u>57,527</u>

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	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
5 Governance costs					
Accountancy fees	1,480	-	-	1,480	1,725
6 Employees					
Staff costs include the following:					
Wages and salaries				51,991	44,134
Other labour				564	-
Pension costs				569	479
				53,124	44,613
7 Tangible fixed assets					
			Equipment		Total
Cost					
1 September 2020			7,029		7,029
Additions			-		-
Disposals			-		-
31 August 2021			7,029		7,029
Depreciation					
1 September 2020			-		-
Charge for the year			-		-
On disposals			-		-
31 August 2021			-		-
Net book value					
31 August 2021			7,029		7,029
31 August 2020			7,029		7,029
8 Creditors: amounts falling due within one year				2021	2020
				£	£
Trade creditors				103	-
Taxes and social security costs				585	721
Due to pension company				17	-
Accruals				640	570
				1,345	1,291
9 Movement in funds					
	As at 1 September 2020	Incoming Resources	Outgoing Resources	Transfers	As at 31 August 2021
Restricted Funds	-	-	-	-	-
<u>Unrestricted Funds</u>					
General Funds	28,220	53,634	67,684	-	14,170
Total Funds	28,220	53,634	67,684	-	14,170