

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2023
for
Selby Community Pre-School**

Simpson Accountancy Limited
Unit 6 Cherrytree Farm
Blackmore End Road
Sible Hedingham
Essex
CO9 3LZ

Selby Community Pre-School

**Contents of the Financial Statements
for the year ended 31 July 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 8
Detailed Statement of Financial Activities	9

Selby Community Pre-School

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. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1049138

Principal address

The Community Centre
Scott Road
Selby
Yorkshire
YO8 4BL

Trustees

Mrs A Hurst
Ms K Adams
Ms J Moore
Mrs Stansill-Todd
Ms Shona Judson
Mrs Gillian Donaghy
Mrs Glenis Peters

Chairperson
Treasurer
Secretary
Administrator
Members
Members
Members

Independent examiner

Simpson Accountancy Limited
Unit 6 Cherrytree Farm
Blackmore End Road
Sible Hedingham
Essex
CO9 3LZ

Bankers

Barclays Bank Plc
Market Place
Selby
YO8 0NX

Selby Community Pre-School

Report of the Trustees for the year ended 31 July 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is governed by the constitution adopted 21 October 1991.

The committee and board of Trustees' consists of between 2 to 9 members.

The Trustees' are appointed or re-appointed annually at the Annual General Meeting held in the Autumn Term.

There is a Child Protection Policy in place. Criminal Records Bureau checks are completed for all necessary staff and Committee members.

The pre-school is a member of the Pre-School Learning Alliance which provides helpful advice and guidance.

The Pre-School rents the hall from the Community Centre which is owned and run by Selby Community Trust. The pre-School join in community events such as Bonfire Night and Family Fun Day.

Objectives and Activities

The aim of the Pre-School is to enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children. We offer appropriate play facilities and study the needs and development of the children.

The Pre-School follows the regulations set down by the Pre-School Learning Alliance.

Children attending the Pre-School under the age of 3 pay a fee but some 2 year olds are funded depending upon circumstances. Children over the age of 3 are currently funded by NYCC. This funding helps considerably with the running of the Pre-School. We also hold several fundraising events throughout the year and are grateful to all staff and volunteers who contribute time and effort to achieving good results.

The trustee's confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities.

Achievements and Performance

In 2024 we were inspected by OFSTED due to a complaint made, we have adjusted our practises going forward so that we can achieve a 'good' rating.

Fundraising

Fundraising has continued through Christmas.

Financial Review

Funding has helped immensely with the day to day costs, rents and salaries. The flexible session times have made a huge difference to children's attendance and an increase in funds.

We must always bear in mind that funds can (and do) fluctuate constantly due to increase/decrease of children at any time. We continue to monitor attendance and future registration numbers.

We try to hold a maximum of £10,000 in reserve. This should enable us to have a carry through of money when numbers are low.

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.

ON BEHALF OF THE BOARD:

A. Hirst (Chair)

~~Mrs V Haley~~ Trustee

Date: 07/05/24

L. J. Stansill-Todd

Mrs L Stansill-Todd - Administrator

Date: 07/05/24

**Independent Examiner's Report to the Trustees of
Selby Community Pre-School**

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

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); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's 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.

Simpson Accountancy Limited
Unit 6 Cherrytree Farm
Blackmore End Road
Sible Hedingham
Essex
CO9 3LZ

Date:

Selby Community Pre-School

Statement of Financial Activities for the year ended 31 July 2023

		Unrestricted funds	Restricted fund	Total	2023 funds	Total	2022 funds
	Notes	£	£		£		£
INCOMING RESOURCES							
Incoming resources from generated funds							
Voluntary income		12,726	-		12,726		9,443
Activities for generating funds	2	-	-		-		1,027
Incoming resources from charitable activities							
NYCC Funding		74,969	-		74,969		59,309
NYCC Capital Grant		-	-		-		-
Other		-	-		-		143
Total incoming resources		87,695	-		87,695		69,922
RESOURCES EXPENDED							
Costs of generating funds							
Fundraising trading: cost of goods sold and other costs		-	-		-		-
Charitable activities							
NYCC Funding		-	-		-		-
Other resources expended		98,409	-		98,409		77,153
Total resources expended		98,409	-		98,409		77,153
NET INCOMING RESOURCES		(10,714)	-		(10,714)		(7,231)
RECONCILIATION OF FUNDS							
Total funds brought forward		64,366	-		64,366		71,597
TOTAL FUNDS CARRIED FORWARD		53,652	-		53,652		64,366

The notes form part of these financial statements

Selby Community Pre-School

Balance Sheet At 31 July 2023

	Notes	Unrestricted funds £	Restricted fund £	Total 2023 funds £	Total 2022 funds £
FIXED ASSETS					
Tangible assets	5	-	-		127
CURRENT ASSETS					
Cash at bank and in hand		54,367	-	54,367	65,231
CREDITORS					
Amounts falling due within one year	6	(716)		(716)	(992)
NET CURRENT ASSETS/(LIABILITIES)		<u>53,652</u>	<u>-</u>	<u>53,652</u>	<u>64,366</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>53,652</u>	<u>-</u>	<u>53,652</u>	<u>64,366</u>
NET ASSETS		<u><u>53,652</u></u>	<u><u>-</u></u>	<u><u>53,652</u></u>	<u><u>64,366</u></u>
FUNDS					
Unrestricted funds				53,652	64,366
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u><u>53,652</u></u>	<u><u>64,366</u></u>

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

A. Hirst (Chair)

~~Mrs V Haley - Trustee~~

L. J. Stansill-Todd

~~Mrs Stansill-Todd - Trustee~~

Selby Community Pre-School

Notes to the Financial Statements for the year ended 31 July 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard (effective January 2015), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

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 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.

Tangible fixed assets

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

Outdoor Play Area – 5 years

Computer – 3 years

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 restricted purposes.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. ACTIVITIES FOR GENERATING FUNDS

	2023	2022
	£	£
Fundraising events	<u>-</u>	<u>1,027</u>

3. 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.

.

Selby Community Pre-School

**Notes to the Financial Statements - continued
for the year ended 31 July 2023**

4. STAFF COSTS

	2023 £	2022 £
Wages and salaries	<u>79,263</u>	<u>64,728</u>

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 August 2022	4,711	8,397	13,108
Additions	<u> </u>	<u>-</u>	<u>-</u>
At 31 July 2023	<u>4,711</u>	<u>8,397</u>	<u>13,108</u>
 DEPRECIATION			
At 1 August 2022	4,711	8,270	12,981
Charge for year	<u> </u>	<u>126</u>	<u>126</u>
At 31 July 2023	<u>4,711</u>	<u>8,397</u>	<u>13,108</u>
 NET BOOK VALUE			
At 31 July 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 July 2022	<u>-</u>	<u>126</u>	<u>126</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	54	380
Independent Examiners Fees	756	750
Net wages	<u>(94)</u>	<u>(138)</u>
	<u>716</u>	<u>992</u>

Selby Community Pre-School
Detailed Statement of Financial Activities
for the year ended 31 July 2023

	2023 £	2022 £
INCOMING RESOURCES		
Voluntary income		
Fees	<u>12,726</u>	<u>9,443</u>
	12,726	9,443
Activities for generating funds		
Fundraising events	-	1,027
Incoming resources from charitable activities		
Grants - NYCC Funding	74,969	59,309
Other	<u>-</u>	<u>143</u>
Total incoming resources	87,695	69,922
RESOURCES EXPENDED		
Other resources expended		
Wages	79,263	64,728
Rent	12,750	8,660
Insurance	1,137	684
Toys, paper, glue etc	1,654	978
Stationery	111	215
IT	452	390
Subscriptions	260	260
Repairs & renewals	1,744	-
Other Expenses	297	57
Training	<u>119</u>	<u>305</u>
	76,277	76,277
Support costs		
Finance		
Independent Examiners	756	750
Depreciation	<u>126</u>	<u>126</u>
Total resources expended	98,409	77,153
	<u> </u>	<u> </u>
Net income	<u><u>(10,714)</u></u>	<u><u>(7,231)</u></u>