

ST JOHNS EARLY YEARS PRE-SCHOOL
Operating as **Riverview Kindergarden**

Report of the Directors

For the Year Ended 31 March 2022

The directors have pleasure in presenting their report and the audited financial statements of the charity for the year ended 31st March 2022

Members of the Committee and Professional Advisors

Charity Name ST JOHNS EARLY YEARS PRE-SCHOOL
Operating as **Riverview Community Nursery**

Registered
Charity
Number 106 45 71

Board of
Directors Susan Hutton
Linda Wilkinson

Registered
Office Teindland Close
Newcastle upon
Tyne,
NE4 8HE

Independent
Examiner Jim Dodds
Ellison Services
C/O Newcastle
Council for Voluntary
Service
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF

Bankers Barclays Bank PLC
West Road
Newcastle

Structure, governance and management

Governing documents

ST JOHNS EARLY YEARS PRE-SCHOOL operating as Riverview Kindergarden CIC is an unincorporated registered charity.

Board of Directors of the organisation

Susan Hutton and Linda Wilkinson are both named as directors on the Community Interest Company.

Risk management

The directors have conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Public Benefit

The directors have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

Objectives and activities

Another successful year the setting has been working at nearly full capacity.

The extension of the two year education grant and the changes applied to the nursery education grant payments, have created a stable financial situation, allowing the setting to re-employ all staff, the setting is now able to reserve a sum of money to use for future redundancies.

The setting has been through several staff role changes this year which is now having a positive effect on raising standards.

In the past we have lost several children to the public sector nurseries due to their offer of extended hours now the numbers of children remaining in the setting for a second academic year is rising.

We now have children on fifteen hours through two-year funding, children with working parents on 30 hours free childcare, children on 15 hours through nursery education grants, and a number of working parents. There are concerns at this point in the lack of applications for September 2022-23, which may involve the loss of some staff; this may be due to many primary school settings now offering two-year funded places.

We are considering offering parents additional free hours of childcare to get parents to stay with us.

We are now delivering Talkboost sessions, phonics sessions and mathematics and literacy to children.

We have been quiet since we returned from Covid, hopefully applications will increase in future.

Achievements and performance

We have had numerous students accessing placements from Newcastle College; we hope this continues in future years.

Plans for future periods

We are now a charity run by directors to a Community Interest Company (CIC). We have formed a staff forum which meets half termly allowing staff to have more involvement and decision making.

Audited accounts are much easier this year as we will be working off the CIC account.

Financial Review

ST JOHNS EARLY YEARS PRE-SCHOOL operating as Riverview Kindergarden CIC is funded by grant income from Newcastle City Council and childcare fees. This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice (SORP) 2005.

Reserves policy

The management committee has examined the charities requirements for reserves in light of the major risks to the organisation. The established policy is for designated unrestricted funds held by the charity to be set at between 4 to 6 months of the expenditure. The reserves for the year are £51,939.66. The reserves are needed to maintain the current activities of the charity in the event of a significant drop in funding. The reserves are also needed to cover the costs of potential redundancies.

Statement of trustees responsibilities

The trustees, who are also directors for the purposes of the Companies Act, are also responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to 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 incoming resources and application of resources, including the income and expenditure of the charity for the year. In preparing those financial statements, the trustees are required to:

- ☐ select suitable accounting policies and then apply them consistently.
- ☐ observe the methods and principles in the Charities SORP.
- ☐ make judgements that are reasonable and prudent.
- ☐ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the directors on and signed on their behalf by:

Susan Hutton Director

Linda Wilkinson Director

**RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2022**

Company Registration Number 08588100

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2022

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RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the year ended 31 March 2022

The directors present their report and unaudited financial statements of Riverview Community Kindergarten CIC for the year ended 31 Mar 2022, which are set out on pages 4 to 11.

Registered Office

Riverview Community Kindergarten
Teindland Close
Benwell
Newcastle upon Tyne
NE4 8HE

Directors

Susan Hutton
Linda Wilkinson

Accountants

Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the year ended 31 March 2022

Principal Activities

The principal activity of the company is the provision of pre-school education for children aged between two and four years old.

Directors

The following directors have held office during the year and up to the date of signature of the financial statements, are as follows:

Susan Hutton
Linda Wilkinson

Statement of Directors' Responsibilities

The directors are responsible for preparing the Director's Report and the financial statements in accordance with applicable law regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Company Law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to :

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board on 19/12/22 and signed by its order.



Linda Wilkinson
Director

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

STATEMENT OF INCOME AND RETAINED EARNINGS

For the year ended 31 March 2022

	Note	Total 2022 £	Total 2021 £
Grants		121,912	125,032
Other income		10,943	6,825
Total income		132,855	131,857
Administrative expenses		127,927	129,332
Other operating income		-	-
Profit / (loss) on ordinary activities before taxation		4,928	2,525
Tax on profit on ordinary activities	5	936	480
Profit / (loss) on ordinary activities after taxation		3,992	2,045
Profit / (loss) for the financial year		3,992	2,045

There have been no recognised gains and losses in the financial period other than those shown above

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

As at 31 March 2022

Company Registration Number 08588100

	Note	£	Total 2022 £	£	Total 2021 £
<u>Current assets</u>					
Debtors	6	6,809		12,118	
Cash at bank and in hand		68,213		60,772	
Total current assets		75,022		72,890	
<u>Liabilities</u>					
<u>Creditors:</u> falling due within one year	7	(2,689)		(4,549)	
Net current assets			72,333		68,341
Total assets less current liabilities			72,333		68,341
<u>Creditors:</u> falling due after more than 1 year	8	(8,744)		(8,744)	
Net assets			63,589		59,597
<u>Funds</u>					
Profit and loss account	10		63,589		59,597
			63,589		59,597

For the year ended 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the Board on:

19/12/22

and are signed on its behalf by: Susan Hutton
Director

susan hutton

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

1 Accounting Policies

1.1 Accounting Convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on historical cost convention. The principle accounting policies adopted are set out below.

1.1 Going Concern

In response to the COVID-19 pandemic, the Directors have revised their forecasts to take into account the impact on the business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Directors have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

1.2 Income

Income from fees is recognised in the accounts when invoiced unless it relates to future accounting periods, in which case it is deferred and included in creditors.

Grants receivable are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate specifically to a future accounting period, in which case they are deferred.

Where a grant is received relating to a future accounting period, the profit and loss account shows the gross amount together with the changes in the amount deferred to future accounting periods. Deferred grant income at the year end is included in creditors.

1.3 Expenditure

Expenditure is brought in to the financial statements on the accruals basis.

1.4 The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

- (a) Disclosures in respect of each class of share capital have not been presented.
- (b) No cash flow statement has been presented for the company.
- (c) Disclosures in respect of financial instruments have not been presented.
- (d) No disclosure has been given for the aggregate remuneration of key management personnel.

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY

A COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

2 Company constitution

The Company is a community interest company (CIC) and is limited by guarantee having no share capital. In the event of a winding up each member undertakes to contribute such an amount, as may be required for the payment of liabilities not exceeding £1.

3 Operating surplus

	2022 £	2021 £
Operating surplus is stated after charging:		
Depreciation of owned fixed assets	-	-
	-	-

4 Directors remuneration

	2022 £	2021 £
Directors salaries	41,850	42,220
Directors national insurance	3,335	3,403
Directors pension	880	892
	46,065	46,515

5 Taxation on ordinary activities

	2022 £	2021 £
Current tax:		
UK current tax expense	936	480
Tax on profit/(loss) on ordinary activities	936	480

Reconciliation of tax expense

The tax assessed on the profit on ordinary activities for the year is the same as the standard rate of corporation tax in the UK of 19%.

	2022 £	2021 £
Profit/(loss) on ordinary activities before taxation	4,928	2,525
Profit/(loss) on ordinary activities by rate of tax	936	480

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

6 Debtors and prepayments

	2022 £	2021 £
Trade debtors	-	771
Prepayments	440	514
Payroll holding account	6,369	10,833
	<u>6,809</u>	<u>12,118</u>

7 Creditors and accruals (payable within 1 year)

	2022 £	2021 £
Creditors		
Trade creditors	594	969
Corporation tax	936	2,479
Other creditors	60	45
Accruals		
Accountants fee	1,099	1,056
	<u>2,689</u>	<u>4,549</u>

8 Creditors and accruals (payable after more than 1 year)

	2022 £	2021 £
Cash loan from St Johns Early Years Pre-School	8,744	8,744
	<u>8,744</u>	<u>8,744</u>

9 Reserves

Profit and loss account - This reserve records retained earnings and accumulated losses.

10 Profit and loss account

	2022 £	2021 £
Balance brought forward	59,597	57,552
Profit / (loss) for the year	3,992	2,045
Balance carried forward	<u>63,589</u>	<u>59,597</u>

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY

A COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

11 Related party transactions and control relationships

The Company was under the control of its directors throughout the year.

There are no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office which require to be disclosed.

The company has operated since 1 October 2013, the nursery was previously operated as an unincorporated voluntary organisation. The funds held by the nursery at 30 September 2013 remain with the charity (St Johns Early Years Pre-School operating as Riverview Community Nursery) Charity Number 1064571.

There is a balance of the cash flow loan of £8,744, this was made to the CIC by the charity (St Johns Early Years Pre-School operating as Riverview Community Nursery) to finance the transition of operations from the charity to the CIC, it is anticipated that the remainder will be returned when the charity is operational, the cash flow loan was interest free.

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

REPORT OF THE ACCOUNTANTS TO THE DIRECTORS

For the year ended 31 March 2022

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2020 set out on pages 3 to 8 and you consider that the company is exempt from audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
19/12/22



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

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE
DETAILED PROFIT AND LOSS

For the year ended 31 March 2022

		2022	2021
		£	£
Income			
Grants	Early Years funding	121,912	125,032
Other Income	Childcare fees	2,113	1,577
	Milk grant	1,003	1,003
	Sale of sweatshirts / photographs	165	269
	Fundraising	-	-
	Other income	7,662	3,976
		132,855	131,857
Expenditure			
Staff Costs	Directors salaries	41,850	42,220
	Directors national insurance	3,335	3,403
	Directors pension	880	892
	Staff salaries	52,862	57,472
	Other staff costs	17	3
	Staff training	837	559
	Staff travel	45	121
	Staff uniforms	352	29
Nurse's Expenditure	Child materials and resources	-	3,261
	Children's uniforms	3	255
	Photographs	19	-
	Outings	69	-
Children's Food	Milk	1,006	739
	Food and cooking	639	395
Office Costs	Printer cartridges	1,255	715
	Rent	6,803	6,200
	Office equipment	4,945	120
	Telephones and post	1,319	2,621
	IT and Software costs	959	1,077
	Insurance	628	586
Cleaning Costs	Cleaning equipment	130	1,464
	Cleaning contract	3,473	2,393
Management / Professional Fees	Accountancy fees	1,099	1,056
	Book-keeping and payroll	1,162	1,279
	Subscriptions	-	29
	Professional fees	574	480
	Bank charges	163	-
	Marketing	180	248
Premises	Utilities	-	123
	Repair and maintenance	416	516
	Miscellaneous	2,907	1,076
		127,927	129,332

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

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE
DETAILED PROFIT AND LOSS
For the year ended 31 March 2022

	2022 £	2021 £
Income brought forward	132,855	131,857
Expenditure brought forward	(127,927)	(129,332)
Balance on ordinary actives before taxation	4,928	2,525
Tax on balance on ordinary activities	(936)	(480)
Balance on ordinary actives after taxation	3,992	2,045
Extraordinary item	-	-
Balance for the financial year	<u>3,992</u>	<u>2,045</u>

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












CIC Accounts 2021-22

Final Audit Report

2022-12-21

Created:	2022-12-20
By:	Nigel Douglass (nigel.douglass@connectedvoice.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAlopkoEok5mlgQvLZPNYwvnnUIhtd79k2

"CIC Accounts 2021-22" History

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-  linda wilkinson (lindawilkinson32@rocketmail.com) has explicitly agreed to the terms of use and to do business electronically with Nigel Douglass (nigel.douglass@connectedvoice.org.uk)
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Signer philippa.gardiner@connectedvoice.org.uk entered name at signing as Connected Voice Business Services

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Connected Voice Business Services (philippa.gardiner@connectedvoice.org.uk) has explicitly agreed to the terms of use and to do business electronically with Nigel Douglass (nigel.douglass@connectedvoice.org.uk)

2022-12-21 - 3:19:57 PM GMT- IP address: 62.31.22.146



Document e-signed by Connected Voice Business Services (philippa.gardiner@connectedvoice.org.uk)

Signature Date: 2022-12-21 - 3:19:57 PM GMT - Time Source: server- IP address: 62.31.22.146



Agreement completed.

2022-12-21 - 3:19:57 PM GMT



Adobe Acrobat Sign

**RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2022**

Company Registration Number 08588100

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2022

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RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the year ended 31 March 2022

The directors present their report and unaudited financial statements of Riverview Community Kindergarten CIC for the year ended 31 Mar 2022, which are set out on pages 4 to 11.

Registered Office

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Teindland Close
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Susan Hutton
Linda Wilkinson

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Higham Place
Newcastle upon Tyne
NE1 8AF

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

For the year ended 31 March 2022

Principal Activities

The principal activity of the company is the provision of pre-school education for children aged between two and four years old.

Directors

The following directors have held office during the year and up to the date of signature of the financial statements, are as follows:

Susan Hutton
Linda Wilkinson

Statement of Directors' Responsibilities

The directors are responsible for preparing the Director's Report and the financial statements in accordance with applicable law regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Company Law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to :

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This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board on 19/12/22 and signed by its order.



Linda Wilkinson
Director

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

STATEMENT OF INCOME AND RETAINED EARNINGS

For the year ended 31 March 2022

	Note	Total 2022 £	Total 2021 £
Grants		121,912	125,032
Other income		10,943	6,825
Total income		132,855	131,857
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There have been no recognised gains and losses in the financial period other than those shown above

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

As at 31 March 2022

Company Registration Number 08588100

	Note	£	Total 2022 £	£	Total 2021 £
<u>Current assets</u>					
Debtors	6	6,809		12,118	
Cash at bank and in hand		68,213		60,772	
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Net assets			63,589		59,597
<u>Funds</u>					
Profit and loss account	10		63,589		59,597
			63,589		59,597

For the year ended 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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These financial statements were approved by the Board on:

19/12/22

and are signed on its behalf by: Susan Hutton
Director

susan hutton

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

1 Accounting Policies

1.1 Accounting Convention

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The financial statements have been prepared on historical cost convention. The principle accounting policies adopted are set out below.

1.1 Going Concern

In response to the COVID-19 pandemic, the Directors have revised their forecasts to take into account the impact on the business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Directors have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

1.2 Income

Income from fees is recognised in the accounts when invoiced unless it relates to future accounting periods, in which case it is deferred and included in creditors.

Grants receivable are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate specifically to a future accounting period, in which case they are deferred.

Where a grant is received relating to a future accounting period, the profit and loss account shows the gross amount together with the changes in the amount deferred to future accounting periods. Deferred grant income at the year end is included in creditors.

1.3 Expenditure

Expenditure is brought in to the financial statements on the accruals basis.

1.4 The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

- (a) Disclosures in respect of each class of share capital have not been presented.
- (b) No cash flow statement has been presented for the company.
- (c) Disclosures in respect of financial instruments have not been presented.
- (d) No disclosure has been given for the aggregate remuneration of key management personnel.

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY

A COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

2 Company constitution

The Company is a community interest company (CIC) and is limited by guarantee having no share capital. In the event of a winding up each member undertakes to contribute such an amount, as may be required for the payment of liabilities not exceeding £1.

3 Operating surplus

	2022 £	2021 £
Operating surplus is stated after charging:		
Depreciation of owned fixed assets	-	-
	-	-

4 Directors remuneration

	2022 £	2021 £
Directors salaries	41,850	42,220
Directors national insurance	3,335	3,403
Directors pension	880	892
	46,065	46,515

5 Taxation on ordinary activities

	2022 £	2021 £
Current tax:		
UK current tax expense	936	480
Tax on profit/(loss) on ordinary activities	936	480

Reconciliation of tax expense

The tax assessed on the profit on ordinary activities for the year is the same as the standard rate of corporation tax in the UK of 19%.

	2022 £	2021 £
Profit/(loss) on ordinary activities before taxation	4,928	2,525
Profit/(loss) on ordinary activities by rate of tax	936	480

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

6 Debtors and prepayments

	2022 £	2021 £
Trade debtors	-	771
Prepayments	440	514
Payroll holding account	6,369	10,833
	<u>6,809</u>	<u>12,118</u>

7 Creditors and accruals (payable within 1 year)

	2022 £	2021 £
Creditors		
Trade creditors	594	969
Corporation tax	936	2,479
Other creditors	60	45
Accruals		
Accountants fee	1,099	1,056
	<u>2,689</u>	<u>4,549</u>

8 Creditors and accruals (payable after more than 1 year)

	2022 £	2021 £
Cash loan from St Johns Early Years Pre-School	8,744	8,744
	<u>8,744</u>	<u>8,744</u>

9 Reserves

Profit and loss account - This reserve records retained earnings and accumulated losses.

10 Profit and loss account

	2022 £	2021 £
Balance brought forward	59,597	57,552
Profit / (loss) for the year	3,992	2,045
Balance carried forward	<u>63,589</u>	<u>59,597</u>

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY

A COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

11 Related party transactions and control relationships

The Company was under the control of its directors throughout the year.

There are no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office which require to be disclosed.

The company has operated since 1 October 2013, the nursery was previously operated as an unincorporated voluntary organisation. The funds held by the nursery at 30 September 2013 remain with the charity (St Johns Early Years Pre-School operating as Riverview Community Nursery) Charity Number 1064571.

There is a balance of the cash flow loan of £8,744, this was made to the CIC by the charity (St Johns Early Years Pre-School operating as Riverview Community Nursery) to finance the transition of operations from the charity to the CIC, it is anticipated that the remainder will be returned when the charity is operational, the cash flow loan was interest free.

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE

REPORT OF THE ACCOUNTANTS TO THE DIRECTORS

For the year ended 31 March 2022

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2020 set out on pages 3 to 8 and you consider that the company is exempt from audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
19/12/22



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

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE
DETAILED PROFIT AND LOSS

For the year ended 31 March 2022

		2022	2021
		£	£
Income			
Grants	Early Years funding	121,912	125,032
Other Income	Childcare fees	2,113	1,577
	Milk grant	1,003	1,003
	Sale of sweatshirts / photographs	165	269
	Fundraising	-	-
	Other income	7,662	3,976
		132,855	131,857
Expenditure			
Staff Costs	Directors salaries	41,850	42,220
	Directors national insurance	3,335	3,403
	Directors pension	880	892
	Staff salaries	52,862	57,472
	Other staff costs	17	3
	Staff training	837	559
	Staff travel	45	121
	Staff uniforms	352	29
Nurse's Expenditure	Child materials and resources	-	3,261
	Children's uniforms	3	255
	Photographs	19	-
	Outings	69	-
Children's Food	Milk	1,006	739
	Food and cooking	639	395
Office Costs	Printer cartridges	1,255	715
	Rent	6,803	6,200
	Office equipment	4,945	120
	Telephones and post	1,319	2,621
	IT and Software costs	959	1,077
	Insurance	628	586
Cleaning Costs	Cleaning equipment	130	1,464
	Cleaning contract	3,473	2,393
Management / Professional Fees	Accountancy fees	1,099	1,056
	Book-keeping and payroll	1,162	1,279
	Subscriptions	-	29
	Professional fees	574	480
	Bank charges	163	-
	Marketing	180	248
Premises	Utilities	-	123
	Repair and maintenance	416	516
	Miscellaneous	2,907	1,076
		127,927	129,332

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

RIVERVIEW COMMUNITY KINDERGARTEN COMMUNITY INTEREST COMPANY
A COMPANY LIMITED BY GUARANTEE
DETAILED PROFIT AND LOSS
For the year ended 31 March 2022

	2022	2021
	£	£
Income brought forward	132,855	131,857
Expenditure brought forward	(127,927)	(129,332)
Balance on ordinary actives before taxation	4,928	2,525
Tax on balance on ordinary activities	(936)	(480)
Balance on ordinary actives after taxation	3,992	2,045
Extraordinary item	-	-
Balance for the financial year	<u>3,992</u>	<u>2,045</u>

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












CIC Accounts 2021-22

Final Audit Report

2022-12-21

Created:	2022-12-20
By:	Nigel Douglass (nigel.douglass@connectedvoice.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAlopkoEok5mlgQvLZPNYwvnnUIhtd79k2

"CIC Accounts 2021-22" History

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Connected Voice Business Services (philippa.gardiner@connectedvoice.org.uk) has explicitly agreed to the terms of use and to do business electronically with Nigel Douglass (nigel.douglass@connectedvoice.org.uk)

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Agreement completed.

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