

CHARITY REGISTRATION NUMBER: 1087965

MOUNT VIEW PRE-SCHOOL
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

MOUNT VIEW PRE-SCHOOL

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LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES:	K. Bird, Chair K. Nicholson, Deputy Chair H. Wright, Treasurer T. Sheedy, Committee R. Parkinson, Committee J. Tarbuck, Committee (appointed October 2020) J. Hutchesson, Committee
CHAIRTY NUMBER:	1087965
REGISTERED OFFICE:	Mount View Methodist Church Derbyshire Lane SHEFFIELD S8 8SG
BANKERS:	Virgin Money 681 Chesterfield Road SHEFFIELD S8 0RY
INDEPENDENT EXAMINER:	Samantha Nicholson MAAT Nicholson & Co (Sheffield) Ltd 304-308 Prince of Wales Road SHEFFIELD S2 1FF

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021**

Report of the trustees for the year ending 31 August 2021.

The Trustees of Mount View Pre-school present their annual report for the year ended 31 August 2021 and confirm they comply with the requirements of the Charities Act 2011, the constitution and the Charities SORP (FRS 102).

The charity is governed by the constitution adopted on 17 March 2001.

Structure, governance and management

The trustees, who served during the year were:

K. Bird, Chair
K. Nicholson, Deputy Chair
H. Wright, Treasurer
T. Sheedy, Committee
R. Parkinson, Committee (resigned August 2021)
J. Tarbuck, Committee (appointed October 2020)
J. Hutchesson, Committee

Review of activities and achievements

The Management Committee have managed to maintain the number of parents and continue to support the management in their roles. New parents are joining yearly, and the committee has a very clear community spirit. Regular meetings are held, and we work together to keep the pre-school sustainable. This has worked extremely well and has met the needs of the community and we are able to continue to cover all costs of running the Pre-school.

The end of this accounting year has been extremely challenging due to Covid -19 situation continuing. However, throughout the ongoing Pandemic we continued to work together and provided childcare for all the children and kept the Pre-school sustainable. All staff were kept in employment and our Pre-school's future was protected.

Our links with church continue but due to covid restrictions we have been unable to meet face to face but we have kept in touch regular with zoom and phone calls. Once restrictions are lifted they will continue with the family services and messy church.

As a community, in October we collected donations of food to support our local food bank and at Easter chocolate eggs to support roundabout, a charity which gives support to young people in Sheffield.

We are continuing with the work that Ofsted recommended for us to become an outstanding Pre-school and in May 2021 we installed an outdoor canopy to improve our outdoor play facilities. This allows us to utilise outdoor space in bad weather giving the children more learning opportunities. The local Co-op choose us as their fundraising cause and donated money towards our project.

This year we have celebrated Chinese New Year, Pancake Day, World Book Day, Harvest Festival and Christmas, which has offered the children excellent learning opportunities. We learnt about culture, countries, traditions, food and music.

MOUNT VIEW PRE-SCHOOL

Our Christmas Nativity sadly had to be cancelled but with following all guidance we held a Christmas party for the children, which consisted of party games, food, a socially distanced magic show and a visit from Father Christmas. Although it was different the children thoroughly enjoyed themselves and we kept everyone safe.

Once restrictions were lifted in the summer and our Government guidance allowed us, in June 2021 we held an Art exhibition to showcase the children's art work and raised some money to buy new resources for the outdoor play space under the canopy.

Our annual Sports day was slightly different this year due to restrictions but we were able to hold a short event which the children and enjoyed. Our fayre was sadly cancelled to ensure the safety of everyone.

Pre-school continues to be popular and very busy and although we feel the covid situation will continue we are looking forward to the year ahead and Pre-school will continue to be a big support to the families in the community.

COVID-19 impact statement

It has been a great relief that Pre-school hasn't financially struggled as the Covid-19 situation has continued into yet another financial year. We have had no detrimental financial impact. Pre-school has been able to secure funding from Local Education Authority to ensure the sustainability of the Pre-school continued in this difficult time. Although at periods of the spring term 2021, when the Government announced another lockdown. Pre-school was unaffected as we were to continue accepting children regardless of key worker status. However, some families did keep their children off for a short period of time due to personal circumstances and felt it was safer to stay at home. Pre-school was still able to claim their funding money as long as we recorded these absences with a supporting email from parents explaining their absence. This money allowed all staff to work, rent to be paid, cleaning equipment, PPE to be bought, and most importantly keep Pre-school open for the future. Staff continued to work full time and within a couple of weeks we were back to full numbers and ended the Pre-school year with no covid cases. We operated at full capacity throughout the Summer term.

Financial review

The charity has made a surplus of £15,254 in the year. Unrestricted funds are showing a surplus of £13,285 and restricted funds are showing a surplus of £1,969 for the year. At the year end, the total fund balances were £92,891 of which £90,922 was unrestricted and £1,969 restricted.

Reserves and Financial Health

The Trustees regularly review the finances, budgets and spend against budget together with a monthly cash flow analysis as part of the effective management of the pre-school.

Approved on behalf of the board of trustees, by:

K Bird

Karen Bird

signed on 21/03/2022, 14:23:44 GMT

Chair

22/04/2023

2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 August 2021, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees, 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.

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

- i. Examine the accounts under section 145 of the 2011 Act;
- ii. 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
- iii. To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity commission. An examination included 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 explanation 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

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

- a) Which gives me reasonable cause to believe that in any material respect the requirements:
 - i. To keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - ii. 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

- b) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



signed on 21/03/2022, 14:54:06 GMT

S Nicholson BA (Open) (Hons) MAAT
Nicholson & Co Accountancy

15 March 2022

MOUNT VIEW PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<u>Incoming resources from generated funds</u>					
Grants and donations	2	2,281	112,621	114,902	95,357
Investment income	3	<u>0</u>	<u>0</u>	0	<u>0</u>
Incoming resource from charitable activities	4	<u>12,988</u>	<u>0</u>	<u>12,988</u>	<u>9,056</u>
Total incoming resources		<u>15,269</u>	<u>112,621</u>	<u>127,890</u>	<u>104,413</u>
<u>Resources expended</u>					
Raising funds		0	0	0	0
Charitable activities		<u>0</u>	<u>110,652</u>	<u>110,652</u>	<u>95,863</u>
Other		<u>1,984</u>	<u>0</u>	<u>1,984</u>	<u>1,139</u>
Total resources expended	5	<u>1,984</u>	<u>110,652</u>	<u>112,636</u>	<u>97,002</u>
Net income/(expenditure) for the year		13,285	1,969	15,254	7,411
Net movement in Funds					
Fund balances at brought forward		<u>77,637</u>	<u>0</u>	<u>77,637</u>	<u>70,226</u>
Fund balances at carried forward		<u>90,922</u>	<u>1,969</u>	<u>92,891</u>	<u>77,637</u>

MOUNT VIEW PRE-SCHOOL

BALANCE SHEET
AS AT 31 AUGUST 2021

		2021	2020
	Notes		
FIXED ASSETS			
Tangible assets	9	<u>7,642</u>	<u>3,496</u>
		7,642	3,496
CURRENT ASSETS			
Debtors	10	0	0
Cash at bank and in hand		<u>85,749</u>	<u>97,729</u>
		85,749	97,729
LIABILITIES			
Creditors: Amounts falling due within one year	11	<u>(500)</u>	<u>(23,588)</u>
Amounts falling due over one year		0	0
NET CURRENT ASSETS		<u>92,891</u>	<u>74,141</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		92,891	77,637
INCOME FUNDS			
Restricted funds	13	1,969	0
Unrestricted funds		<u>90,922</u>	<u>77,637</u>
			<u>3,496</u>
TOTAL CHARITY' FUNDS	16	<u>92,891</u>	<u>3,496</u>

The financial statements have been prepared in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015).

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 02/08/2024 and signed on its behalf by:

Karen Bird

signed on 21/03/2022, 14:23:44 GMT
K Bird
 Chair

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. ACCOUNTING POLICIES

1.1 Charity Information

The charities principal address is at Mount View Methodist Church, Derbyshire Lane, Sheffield, S8 8SG.

The principal business activity is pre-school.

1.2 Basis of preparation

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'). The financial statements have been prepared on the historical cost basis except for the modification to a fair value basis for certain financial instruments as specified in the accounting policies below.

The financial statements are presented in Sterling (£)

1.3 Going Concern

After reviewing the companies' forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

1.4 Incoming resources

Donations and grants received are allocated between restricted and unrestricted funds and between the difference types of incoming resources according to their nature. Grants for revenue expenditure and capital expenditure are recognised in the statement of financial activities on a receivable basis.

Other incoming resources, including investment income, are recognised in the statement of financial activities on a receivable basis.

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred and include irrecoverable VAT. Resources expended are allocated to heading within the statement of finance activities based on the actual purpose of the expenditure.

Charitable activities represent the direct costs incurred in the provision of the company's services, and include all support costs.

Governance costs represent the cost of managing and administering the company as a statutory vehicle

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less its estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	- 15% straight line
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Items of capital expenditure of less than £100 are not capitalised but are treated as revenue expenditure in the period in which the expenditure is incurred, however items costing less than £100 can be capitalised at the trustees' discretion.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

1.7 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

1.8 Investments

Fixed asset investments are stated at market value.

1.9 Pensions

The charity operates a defined contributions scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.8 Accumulated funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of the restricted funds are set out in the notes to the accounts.

2. GRANTS AND DONATIONS

	Total 2021	Total 2020
	£	£
Unrestricted		
Donations	<u>2,281</u>	<u>1,122</u>
	<u>2,281</u>	<u>1,122</u>
Restricted		
Nursery Grant	112,621	94,235
Bee Fund Grant	<u>0</u>	<u>0</u>
	<u>112,621</u>	<u>94,235</u>

3. INVESTMENT INCOME

Interest receivable	<u>0</u>	<u>0</u>
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NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Charitable activities	<u>12,988</u>	<u>112,621</u>	<u>125,609</u>	<u>103,291</u>

Included within income relating to charitable activities are the following grants

	Total 2021 £	Total 2020 £
Unrestricted		
Snack, shop sales	2,783	165
Misc sales	22	1,218
Trips and sports days	0	115
Fees from parents	<u>10,183</u>	<u>6,069</u>
	<u>12,988</u>	<u>9,056</u>
Restricted		
Nursery Grant	112,621	94,235
Bee Fund Grant	<u>0</u>	<u>0</u>
	<u>112,621</u>	<u>94,235</u>

5. TOTAL RESOURCES EXPENDED

	Staff costs £	Depreciation £	Other costs £	Total 2020 £	Total 2019 £
Charitable activities					
<u>Charitable activities</u>					
Activities undertake directly	95,707	0	14,945	110,652	95,863
Grant funding of activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>95,707</u>	<u>0</u>	<u>14,945</u>	<u>110,652</u>	<u>95,863</u>
Other costs	<u>0</u>	<u>1,484</u>	<u>500</u>	<u>1,984</u>	<u>1,139</u>
	<u>95,707</u>	<u>1,481</u>	<u>15,445</u>	<u>112,636</u>	<u>97,002</u>

Other costs includes payments to the independent examiner of £500 for independent examination fees.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

6. ACTIVITIES UNDERTAKEN DIRECTLY

	2021	2020
	£	£
Charitable activities expenses	2,173	2,198
Other costs relating to community activities comprise:		
Fundraising Costs	955	102
Establishment Costs	10,341	8,238
Repairs & Maintenance	0	0
Office Expenses	853	1,266
Printing, posting & stationery	202	292
Subscriptions and donations	0	0
Sundry and other costs	233	696
Cleaning	188	89
Travel	0	16
	<u>14,945</u>	<u>12,897</u>

7. TRUSTEES

During the year one trustee received remuneration of £19,888.75 from the charity, as they are employed by the charity and are only listed as a trustee due to requirements of Ofsted.

8. EMPLOYEES

	2021	2020
	£	£
Number of employees		
The average monthly number of employees during the year was:		
Charity employees	9	9
Trustees	<u>7</u>	<u>9</u>
Volunteers	<u>0</u>	<u>0</u>
	<u>16</u>	<u>18</u>
Employment costs		
Wages and salaries	86,299	77,304
Social security costs	5,518	3,186
Other pension costs	2,508	2,157
Other Staffing costs (including staff training)	<u>1,382</u>	<u>319</u>
	<u>95,707</u>	<u>82,966</u>

There were no employees whose annual remuneration was £60,000 or more.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
Cost	
At beginning of year	4,261
Additions	5,630
At End of year	<u>9,891</u>
Depreciation	
At beginning of year	765
Charge for the year	1,484
At End of year	<u>2,249</u>
Net book value	
At End of year	<u>7,642</u>
At beginning of year	<u>3,496</u>

10. DEBTORS

	2021	2020
	£	£
Trade debtors	0	0
Amounts owed by group undertakings	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	0	0
Loans	0	0
Taxes and social security costs	0	0
Other creditors	0	0
Accruals	500	500
Deferred Income	<u>0</u>	<u>23,088</u>
	<u>500</u>	<u>23,588</u>

12. PENSION AND OTHER POST-RETIREMENT BENEFITS COMMITMENTS
DEFINED CONTRIBUTION

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represent contributions payable by the company to the fund.

	2021	2020
	£	£
Contributions payable by the company for the year	<u>2,508</u>	<u>2,157</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

13. RESTRICTED FUNDS

The income funds of charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purpose:

	Balance at beginning of year	Incoming resources	Resources expended	Balances at end of year
	£	£	£	£
Nursery Grant	0	112,621	110,652	0
Bee Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>112,621</u>	<u>110,652</u>	<u>0</u>

All restricted funds have sufficient resources that they may be applied in accordance with the restrictions.

14. COMMITMENTS UNDER OPERATING LEASES

At the year end the company has no annual commitments under non-cancellable operating leases.

15. RELATED PARTIES

There are no related parties

16. SUMMARY OF FUND MOVEMENT

	Balance brought forward	Income	Expenditure	Balance carried forward
	£	£	£	£
Unrestricted funds	77,637	12,988	1,984	88,641
Donations		2,281	0	2,281
Restricted:				
Nursery Grant	0	112,621	110,652	1,969
Bee Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>77,637</u>	<u>127,890</u>	<u>112,636</u>	<u>92,891</u>

Signatures' technical details

Signatures

info@kurlybirdevents.co.uk

21/03/2022, 14:23:44 GMT

Fingerprint

8c28af90ac33c8755cea33e14ae7515741361aef

info@nicholsonandco.co.uk

21/03/2022, 14:54:06 GMT

Fingerprint

7aaffb5310530daf5fbe1782207ba54af9f5bd67

Event log

10.50.11.55	18/03/2022, 11:22:16 GMT Signing request created.
System	18/03/2022, 11:22:19 GMT Notification sent to info@kurlybirdevents.co.uk.
System	21/03/2022, 11:25:04 GMT Reminder sent to info@kurlybirdevents.co.uk.
System	21/03/2022, 14:17:18 GMT Signing page opened by signee info@kurlybirdevents.co.uk.
System	21/03/2022, 14:23:44 GMT Signee info@kurlybirdevents.co.uk signed document.
System	21/03/2022, 14:23:46 GMT Notification sent to info@nicholsonandco.co.uk.
System	21/03/2022, 14:53:31 GMT Signing page opened by signee info@nicholsonandco.co.uk.
System	21/03/2022, 14:54:06 GMT Signee info@nicholsonandco.co.uk signed document.
System	21/03/2022, 14:54:08 GMT Signing process completed.

Summary

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Document's hash: 53ad1a6edee33139dfb67a89788c62fcl a6a6e754791d35c2c21ff0e463445cd

Final stamp: 21/03/2022, 14:54:10 GMT

CHARITY REGISTRATION NUMBER: 1087965

MOUNT VIEW PRE-SCHOOL
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

Verification QR Code



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