

CHARITY REGISTRATION NUMBER: 1087965

MOUNT VIEW PRE-SCHOOL  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2022

# MOUNT VIEW PRE-SCHOOL

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**LEGAL AND ADMINISTRATIVE INFORMATION**

**TRUSTEES:** K. Bird, Chair  
K. Nicholson, Deputy Chair  
H. Wright, Treasurer (Resigned July 2022)  
T. Sheedy, Committee  
J. Hutchesson, Committee  
Z. Drew, Committee (appointed September 2021)  
R. Simms, Committee (appointed September 2021)

**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  
Knowle House  
4 Norfolk Park Road  
SHEFFIELD  
S2 3QE

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 AUGUST 2022**

Report of the trustees for the year ending 31 August 2022.

The Trustees of Mount View Pre-school present their annual report for the year ended 31 August 2022 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  
J. Hutchesson, Committee  
Z. Drew, Committee (appointed September 2021)  
R. Simms, Committee (appointed September 2021)

**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.

Our links with church provide the children with extra craft activities and services are held at Harvest, Christmas & Easter. Messy Church is also successful to strengthen the links within the community. As a community, in October we collected donations of food to support our local food bank and for Remembrance Day we sold Poppies & sold baked goods to raise money for the British Legion. We are continuing with the work that Ofsted recommended for us to become an outstanding Pre-school and have been focusing on improving outdoor play. In October 2021, the local Co-op choose us again as their fundraising cause. To continue working together in the community by supporting us with our ongoing outdoor play renovations.

This year we have celebrated Diwali, Harvest Festival, Christmas, Chinese New Year, Pancake Day, World Book Day, St Patricks Day, Easter and Queen Jubilee by having a tea party, which has offered the children excellent learning opportunities. We learnt about culture, countries, traditions, food and music.

We have been on trips to Graves Park & animals numerous times throughout the year, Sheffield Winter Gardens, Sheffield Central & Woodseats Library, Western Park Museum and went on a teddy bears picnic. We have also supported the local school parade.

We had visits from the mobile library, local lollipop lady, dentist, yoga teacher and Beasties Animal Encounter, the children got to hold and see a variety of reptiles & insects. This gave the children a varied curriculum and new experiences.

## MOUNT VIEW PRE-SCHOOL

Our Christmas Nativity and Sports Day was also a great success with many parents, grandparents & carers coming to watch the children. We ended the term with a Christmas party for the children, which consisted of party games, food, magic show and a visit from Father Christmas who brought all the children a present.

Fundraising this year has included book sales, cake sales, Christmas fayre and a summer fayre which provided us with money to improve our outdoor play. We also supported church to raise money for a new boiler.

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

### **Financial review**

The charity has made a surplus of £7,665 in the year. Unrestricted funds are showing a surplus of £9,634 and restricted funds are showing a deficit of £1,969 for the year. At the year end, the total fund balances were £100,556 of which £100,556 was unrestricted and £0 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**

*KL Bird*

signed on 16/01/2023, 14:58:29 GMT

Chair

16/01/2023

Date: \_\_\_\_\_

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 August 2022, 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 16/01/2023, 18:21:30 GMT

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

MOUNT VIEW PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b><u>Incoming resources from generated funds</u></b>					
Grants and donations	2	1,152	112,315	<b>113,467</b>	114,902
Investment income	3	0	0	<b>0</b>	0
Incoming resource from charitable activities	4	<u>12,837</u>	<u>0</u>	<b><u>12,837</u></b>	<u>12,988</u>
<b>Total incoming resources</b>		<u>13,989</u>	<u>112,315</u>	<b><u>126,304</u></b>	<u>127,890</u>
<b><u>Resources expended</u></b>					
Raising funds		0	0	<b>0</b>	0
Charitable activities		<u>2,371</u>	<u>114,284</u>	<b><u>116,655</u></b>	<u>110,652</u>
Other		<u>1,984</u>	<u>0</u>	<b><u>1,984</u></b>	<u>1,984</u>
<b>Total resources expended</b>	5	<u>4,355</u>	<u>114,284</u>	<b><u>118,639</u></b>	<u>112,636</u>
<b>Net income/(expenditure) for the year</b>		9,634	(1,969)	<b>17,529</b>	15,254
<b>Net movement in Funds</b>					
Fund balances at brought forward		<u>90,922</u>	<u>1,969</u>	<b><u>92,891</u></b>	<u>77,637</u>
<b>Fund balances at carried forward</b>		<u>100,556</u>	<u>0</u>	<b><u>100,556</u></b>	<u>92,891</u>

## MOUNT VIEW PRE-SCHOOL

**BALANCE SHEET**  
**AS AT 31 AUGUST 2022**

	Notes	2022	2021
<b>FIXED ASSETS</b>			
Tangible assets	9	<u>6,158</u>	<u>7,642</u>
		<b>6,158</b>	<b>7,642</b>
<b>CURRENT ASSETS</b>			
Debtors	10	0	0
Cash at bank and in hand		<u>108,374</u>	<u>85,749</u>
		<b>108,374</b>	<b>85,749</b>
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	11	<u>(13,5976)</u>	<u>(500)</u>
Amounts falling due over one year		0	0
<b>NET CURRENT ASSETS</b>		<u>95,397</u>	<u>92,891</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>100,556</b>	<b>92,891</b>
<b>INCOME FUNDS</b>			
Restricted funds	13	0	1,969
Unrestricted funds		<u>100,556</u>	<u>90,922</u>
<b>TOTAL CHARITY' FUNDS</b>	16	<u>100,556</u>	<u>92,891</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.

16/01/2023

The accounts were approved by the Board on \_\_\_\_\_ and signed on its behalf by:

*KL Bird*

\_\_\_\_\_  
 signed on 16/01/2023, 14:58:29 GMT  
**K Bird**  
 Chair



**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**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 2022**

**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 2022	Total 2021
	£	£
<b>Unrestricted</b>		
Donations	<u>1,152</u>	<u>2,281</u>
	<b><u>1,152</u></b>	<b><u>2,281</u></b>
<b>Restricted</b>		
Nursery Grant	112,315	112,621
Bee Fund Grant	<u>0</u>	<u>0</u>
	<b><u>112,315</u></b>	<b><u>112,621</u></b>

**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 2022**

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Charitable activities	<b><u>12,837</u></b>	<b><u>112,315</u></b>	<b><u>125,152</u></b>	<b><u>125,609</u></b>

Included within income relating to charitable activities are the following grants

	Total 2022 £	Total 2021 £
<b>Unrestricted</b>		
Snack, shop sales	2,150	2,783
Misc sales	418	22
Trips and sports days	85	0
Fees from parents	<u>10,184</u>	<u>10,183</u>
	<b><u>12,837</u></b>	<b><u>12,988</u></b>
<b>Restricted</b>		
Nursery Grant	112,315	112,621
Bee Fund Grant	<u>0</u>	<u>0</u>
	<b><u>112,315</u></b>	<b><u>112,621</u></b>

**5. TOTAL RESOURCES EXPENDED**

	Staff costs £	Depreciation £	Other costs £	Total 2022 £	Total 2021 £
<b>Charitable activities</b>					
<u>Charitable activities</u>					
Activities undertake directly	100,213	0	16,442	116,655	110,652
Grant funding of activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<b>100,213</b>	<b>0</b>	<b>16,442</b>	<b>116,655</b>	<b>110,652</b>
<b>Other costs</b>	<u>0</u>	<u>1,484</u>	<u>500</u>	<u>1,984</u>	<u>1,984</u>
	<b><u>100,213</u></b>	<b><u>1,484</u></b>	<b><u>16,942</u></b>	<b><u>118,639</u></b>	<b><u>112,636</u></b>

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**

	2022	2021
	£	£
Charitable activities expenses	3,877	2,173
Other costs relating to community activities comprise:		
Fundraising Costs	0	955
Establishment Costs	10,597	10,341
Office Expenses	1,069	853
Printing, posting & stationery	175	202
Telephone & Broadband	416	0
Subscriptions and donations	0	0
Sundry and other costs	77	233
Cleaning	196	188
Bank Charges	35	0
	<u>16,442</u>	<u>14,945</u>

**7. TRUSTEES**

During the year one trustee received remuneration of £21,304 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
	£	£
<b>Number of employees</b>		
The average monthly number of employees during the year was:		
Charity employees	9	9
Trustees	<u>7</u>	<u>7</u>
Volunteers	<u>0</u>	<u>0</u>
	<u>16</u>	<u>16</u>
<b>Employment costs</b>		
Wages and salaries	89,828	77,304
Social security costs	6,900	3,186
Other pension costs	2,821	2,157
Other Staffing costs (including staff training)	<u>663</u>	<u>319</u>
	<u>100,213</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 2022**

**9. TANGIBLE FIXED ASSETS**

	Fixtures, fittings & equipment £
<b>Cost</b>	
At beginning of year	9,891
Additions	0
<b>At End of year</b>	<u>9,891</u>
<b>Depreciation</b>	
At beginning of year	2,249
Charge for the year	<u>1,484</u>
<b>At End of year</b>	<u>3,733</u>
<b>Net book value</b>	
<b>At End of year</b>	<u>6,158</u>
At beginning of year	<u>7,642</u>

**10. DEBTORS**

	2022	2021
	£	£
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**

	2022	2021
	£	£
Trade creditors	0	0
Loans	0	0
Taxes and social security costs	0	0
Other creditors	0	0
Accruals	500	500
Deferred Income	<u>13,476</u>	<u>0</u>
	<u>13,976</u>	<u>500</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.

	2022	2021
	£	£
Contributions payable by the company for the year	<u>2,821</u>	<u>2,508</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**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	1,969	112,315	114,284	0
Bee Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,969</u>	<u>112,315</u>	<u>114,284</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	88,641	12,837	4,355	97,123
Donations	2,281	1,152	0	3,433
Restricted:				
Nursery Grant	1,969	112,315	114,284	0
Bee Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>92,891</u>	<u>126,304</u>	<u>118,639</u>	<u>100,556</u>

# Signatures' technical details

## Signatures

**info@kurlybirdevents.co.uk**

16/01/2023, 14:58:29 GMT

**Fingerprint**

a5e1f4db85f03b082b2d295794db8f313866a4b5

**info@nicholsonandco.co.uk**

16/01/2023, 18:21:30 GMT

**Fingerprint**

e3ec3927dbf97a85ad9fb24485e42437434b675a

## Event log

10.50.10.144	21/12/2022, 02:57:36 GMT Signing request created.
System	21/12/2022, 02:57:42 GMT Notification sent to info@kurlybirdevents.co.uk.
System	24/12/2022, 03:00:09 GMT Reminder sent to info@kurlybirdevents.co.uk.
System	27/12/2022, 03:05:12 GMT Reminder sent to info@kurlybirdevents.co.uk.
System	28/12/2022, 21:32:25 GMT Reminder sent to info@kurlybirdevents.co.uk.
System	30/12/2022, 14:22:43 GMT Reminder sent to info@kurlybirdevents.co.uk.
System	16/01/2023, 14:55:52 GMT Signing page opened by signee info@kurlybirdevents.co.uk.
System	16/01/2023, 14:57:50 GMT Signing page opened by signee info@kurlybirdevents.co.uk.
System	16/01/2023, 14:58:29 GMT Signee info@kurlybirdevents.co.uk signed document.
System	16/01/2023, 14:58:34 GMT Notification sent to info@nicholsonandco.co.uk.
System	16/01/2023, 18:20:52 GMT Signing page opened by signee info@nicholsonandco.co.uk.
System	16/01/2023, 18:21:30 GMT Signee info@nicholsonandco.co.uk signed document.
System	16/01/2023, 18:21:31 GMT Signing process completed.

## Summary

**Envelope's ID:** 1jlbicep

**Document's hash:** fef3f3b25b67f5502f90766683821872bf92f5ad23fe752495ead207bd291805

**Final stamp:** 16/01/2023, 18:21:33 GMT

CHARITY REGISTRATION NUMBER: 1087965

MOUNT VIEW PRE-SCHOOL  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2022

Verification QR Code

