

CHARITY REGISTRATION NUMBER: 1087965

MOUNT VIEW PRE-SCHOOL  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2023

# MOUNT VIEW PRE-SCHOOL

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**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>TRUSTEES:</b>	K. Bird (Resigned July 2023) R. Simms, Chair (appointed July 2023) K. Nicholson T. Sheedy, Committee Z. Drew, Committee M. Black (appointed December 2022) H. Ashurst (appointed January 2023) T. Ennals (appointed 15 February 2023) N.Baker (appointed 16 August 2023) R. Deering (appointed 15 November 2022, resigned 1 August 2023)
<b>CHAIRTY NUMBER:</b>	1087965
<b>REGISTERED OFFICE:</b>	Mount View Methodist Church Derbyshire Lane SHEFFIELD S8 8SG
<b>BANKERS:</b>	Metro Bank 58-64 Fargate SHEFFIELD S1 2HE
<b>INDEPENDENT EXAMINER:</b>	Samantha Nicholson MAAT Nicholson & Co (Sheffield) Ltd Knowle House 4 Norfolk Park Road SHEFFIELD S2 3QE

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 AUGUST 2023**

Report of the trustees for the year ending 31 August 2023.

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 (Resigned July 2023)  
R. Simms, Chair (appointed July 2023)  
K. Nicholson  
T. Sheedy, Committee  
Z. Drew, Committee  
M. Black (appointed December 2022)  
H. Ashurst (appointed January 2023)  
T. Ennals (appointed 15 February 2023)  
N. Baker (appointed 16 August 2023)  
R. Deering (appointed 15 November 2022, resigned 1 August 2023)

**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. In Jan 2023 we started a breakfast Club to meet the parents' childcare needs, this is extremely successful & is used by many families.

Parent relationships are continuing to strengthen by inviting them in to be involved in our activities & trips, holding regular coffee mornings, parent evenings & meetings.

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. We have a community clothing bank to support fundraising and donations are re-used or recycled to protect our planet. The Pre-school also supports students in the community for their university & school work placements.

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 2023, 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 & repairs.

This year we have celebrated Diwali, Harvest Festival, Christmas, Chinese New Year, World Book Day, St Patrick's Day, Easter and The King's Coronation with a party which has offered the children excellent learning opportunities. We learnt about culture, countries, traditions, food and music.

## MOUNT VIEW PRE-SCHOOL

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

We had visits from the Police, Fire Brigade, Paramedics, Say & play music time, 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.

Our Christmas Nativity and Sports Day & Pre-school graduation 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 Tabletop sale, Art Exhibition, book sales, cake sales, Christmas & Easter raffles and a summer fayre which provided us with money to repair the damage from adverse weather on our outdoor canopy. We also supported church to raise money for decorating the Hall. 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:

**R Simms**

*R A Simms*

signed on 12/06/2024, 10:41:32 BST

Chair

12/06/2024

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

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 August 2023, 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 12/06/2024, 12:12:59 BST

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

MOUNT VIEW PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b><u>Incoming resources from generated funds</u></b>					
Grants and donations	2	3,976	100,401	<b>104,377</b>	113,467
Investment income	3	0	0	<b>0</b>	0
Incoming resource from charitable activities	4	<u>25,004</u>	<u>0</u>	<b><u>25,004</u></b>	<u>12,837</u>
<b>Total incoming resources</b>		<u>28,980</u>	<u>100,401</u>	<b><u>129,381</u></b>	<u>126,304</u>
<b><u>Resources expended</u></b>					
Raising funds		0	0	<b>0</b>	0
Charitable activities		<u>25,277</u>	<u>100,401</u>	<b><u>125,678</u></b>	<u>116,655</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>27,261</u>	<u>100,401</u>	<b><u>127,662</u></b>	<u>118,639</u>
<b>Net income/(expenditure) for the year</b>		1,719	0	<b>1,719</b>	7,665
<b>Net movement in Funds</b>					
Fund balances at brought forward		<u>100,556</u>	<u>0</u>	<b><u>100,556</u></b>	<u>100,556</u>
<b>Fund balances at carried forward</b>		<u>102,275</u>	<u>0</u>	<b><u>102,275</u></b>	<u>100,556</u>

MOUNT VIEW PRE-SCHOOL

**BALANCE SHEET  
AS AT 31 AUGUST 2023**

	Notes	2023	2022
<b>FIXED ASSETS</b>			
Tangible assets	9	<u>4,674</u> 4,674	<u>6,158</u> 6,158
<b>CURRENT ASSETS</b>			
Debtors	10	0	0
Cash at bank and in hand		<u>122,763</u> 122,763	<u>108,374</u> 108,374
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	11	<u>(25,162)</u>	<u>(13,976)</u>
Amounts falling due over one year		0	0
<b>NET CURRENT ASSETS</b>		<u>102,275</u>	<u>100,556</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>102,275</b>	<b>100,556</b>
<b>INCOME FUNDS</b>			
Restricted funds	13	0	0
Unrestricted funds		<u>102,275</u>	<u>100,556</u>
<b>TOTAL CHARITY' FUNDS</b>	16	<u>102,275</u>	<u>100,556</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 12/06/2024 and signed on its behalf by:

*R A Simms*

signed on 12/06/2024, 10:41:32 BST

**R Simms**  
Chair

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**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 2023**

**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 2023	Total 2022
	£	£
<b>Unrestricted</b>		
Donations	<u>3,976</u>	<u>1,152</u>
	<b><u>3,976</u></b>	<b><u>1,152</u></b>
<b>Restricted</b>		
Nursery Grant	100,401	112,315
	<b><u>104,377</u></b>	<b><u>112,315</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 2023**

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Charitable activities	<b><u>25,004</u></b>	<b><u>100,401</u></b>	<b><u>125,405</u></b>	<b><u>125,512</u></b>

Included within income relating to charitable activities are the following grants

	Total 2023 £	Total 2022 £
<b>Unrestricted</b>		
Snack, shop sales	3,609	2,150
Misc sales	685	418
Trips and sports days	577	85
Fees from parents	<u>20,133</u>	<u>10,184</u>
	<b><u>25,004</u></b>	<b><u>12,837</u></b>
<b>Restricted</b>		
Nursery Grant	100,401	112,315
	<u>0</u>	<u>0</u>
	<b><u>125,405</u></b>	<b><u>125,512</u></b>

**5. TOTAL RESOURCES EXPENDED**

	Staff costs £	Depreciation £	Other costs £	Total 2023 £	Total 2022 £
<b>Charitable activities</b>					
<u>Charitable activities</u>					
Activities undertake directly	99,305	0	26,373	125,678	116,655
Grant funding of activities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<b>99,305</b>	<b>0</b>	<b>26,373</b>	<b>125,678</b>	<b>116,655</b>
<b>Other costs</b>		<b><u>1,484</u></b>	<b><u>500</u></b>	<b><u>1,984</u></b>	<b><u>1,984</u></b>
Total	<b><u>99,305</u></b>	<b><u>1,484</u></b>	<b><u>26,873</u></b>	<b><u>127,662</u></b>	<b><u>118,639</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 2023**

**6. ACTIVITIES UNDERTAKEN DIRECTLY**

	2023	2022
	£	£
Charitable activities expenses	3,233	3,877
Other costs relating to community activities comprise:		
Fundraising Costs	0	0
Establishment Costs	11,394	10,597
Repairs & Maintenance	7,979	0
Office Expenses	2,423	1,069
Printing, posting & stationery	143	175
Telephone & Broadband	434	416
Subscriptions and donations	0	0
Sundry and other costs	632	77
Cleaning	135	196
Bank Chargers	<u>0</u>	<u>35</u>
	<u>26,373</u>	<u>16,442</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**

	2023	2022
	£	£
<b>Number of employees</b>		
The average monthly number of employees during the year was:		
Charity employees	9	9
Trustees	<u>10</u>	<u>7</u>
Volunteers	<u>0</u>	<u>0</u>
	<u>19</u>	<u>16</u>
<b>Employment costs</b>		
Wages and salaries	90,684	89,828
Social security costs	5,599	6,900
Other pension costs	2,869	2,821
Other Staffing costs (including staff training)	<u>153</u>	<u>663</u>
	<u>99,305</u>	<u>100,213</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 2023**

**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	3,733
Charge for the year	<u>1,484</u>
<b>At End of year</b>	<u>5,217</u>
<b>Net book value</b>	
<b>At End of year</b>	<u>4,674</u>
At beginning of year	<u>6,158</u>

**10. DEBTORS**

	2023	2022
	£	£
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**

	2023	2022
	£	£
Trade creditors	0	0
Loans	0	0
Taxes and social security costs	0	0
Other creditors	0	0
Accruals	500	500
Deferred Income	<u>24,662</u>	<u>13,476</u>
	<u>25,162</u>	<u>13,976</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.

	2023	2022
	£	£
Contributions payable by the company for the year	<u>2,869</u>	<u>2,821</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**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	100,401	100,401	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	100,401	100,401	<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	97,123	25,004	27,261	94,866
Donations	3,433	3,976	0	7,409
Restricted:				
Nursery Grant	0	100,401	100,401	0
	<u>100,556</u>	<u>129,381</u>	<u>127,662</u>	<u>102,275</u>

# Signatures' technical details

## Signatures

<b>rachelamuk@yahoo.co.uk</b>	<b>Fingerprint</b>
12/06/2024, 10:41:32 BST	d8c1ea7ab1395664d2981b2f1774ad88b14ed97a
<b>info@nicholsonandco.co.uk</b>	<b>Fingerprint</b>
12/06/2024, 12:12:59 BST	91f9a21f6a48688188c00881ced374ce8f47855e

## Event log

10.50.11.226	11/06/2024, 15:13:07 BST Signing request created.
System	11/06/2024, 15:13:09 BST Notification sent to rachelamuk@yahoo.co.uk.
System	11/06/2024, 17:28:23 BST Signing page opened by signee rachelamuk@yahoo.co.uk.
System	12/06/2024, 10:39:26 BST Signing page opened by signee rachelamuk@yahoo.co.uk.
System	12/06/2024, 10:41:32 BST Signee rachelamuk@yahoo.co.uk signed document.
System	12/06/2024, 10:41:33 BST Notification sent to info@nicholsonandco.co.uk.
System	12/06/2024, 12:12:37 BST Signing page opened by signee info@nicholsonandco.co.uk.
System	12/06/2024, 12:12:59 BST Signee info@nicholsonandco.co.uk signed document.
System	12/06/2024, 12:12:59 BST Signing process completed.

## Summary

<b>Envelope's ID:</b>	1efp3o4p
<b>Document's hash:</b>	7ea94763d32da0a20147cbd26363065a7261a8213ebba60e27eb4a9723284098
<b>Final stamp:</b>	12/06/2024, 12:13:02 BST

CHARITY REGISTRATION NUMBER: 1087965

MOUNT VIEW PRE-SCHOOL  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2023

Verification QR Code



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