

CHARITY REGISTRATION NUMBER: 1087965

MOUNT VIEW PRE-SCHOOL
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

MOUNT VIEW PRE-SCHOOL

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MOUNT VIEW PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES: R. Simms, Chair (appointed July 2023)
K. Nicholson (resigned 8 October 2024)
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)
J. Wilkinson (appointed 3 June 2024)

CHAIRTY NUMBER: 1087965

REGISTERED OFFICE: Mount View Methodist Church
Derbyshire Lane
SHEFFIELD
S8 8SG

BANKERS: Metro Bank
58-64 Fargate
SHEFFIELD
S1 2HE

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 2024**

Report of the trustees for the year ending 31 August 2024.

The Trustees of Mount View Pre-school present their annual report for the year ended 31 August 2024 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:

R. Simms, Chair (appointed July 2023)
K. Nicholson (resigned 8 October 2024)
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)
J. Wilkinson (appointed 3 June 2024)

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 breakfast Club is still extremely successful & is used by many families. We have reregistered with Ofsted to increase our children from 25 to 30 each session & now take the children at a younger age than we currently did. This was to meet family's needs in the community for childcare, support the Government changes in Early Year's funding & meet the increased running costs. This has been very successful & has strengthened our future. We are proud of how adaptable we are & that we plan & execute this well to keep us operating.

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 in April 2024 we achieved our Outstanding grade. This is a great achievement for the Pre-school and everyone involved. We are so proud to be recognised for our hard work & dedication to the children & will continue to maintain our high standards. The report is available to read online & is

MOUNT VIEW PRE-SCHOOL

an amazing account of how we support, nurture & ensure our children have the best start in early years. They quoted: "Children enjoy every moment of their time in this inspiring Pre-school. They are very busy learning and having fun, from the warm, friendly greeting they receive when they register their arrival to their enthusiastic participation in songs and stories at the end of the session. Children are extremely well prepared for every stage in their learning, including starting school. Staff work strongly as a team to plan thoroughly for all children's learning. They engage children in activities which progressively deepen and extend their skills and understanding."

In October 2024, 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, World Book Day, St Patricks Day, Easter and Chinese New Year with a party & dragon dancing 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, Norton Lees Woodand Wellbeing Forest, Curious Town and went on a teddy bears picnic. We have also supported the local school parade. We had visits from the Police, Fire Brigade, Paramedics, Rhythm time 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. In April we held a sunflower growing competition, and all the families got involved to grow the tallest sunflower. This strengthened our home learning links & involved families in their children's learning. We made a booklet with their photos of progress which the children enjoyed seeing & this embedded their learning.

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 Autumn 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 & Easter raffles and a summer fayre which provided us with money to replace our tables & chairs & decorate the rooms. 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 £44,221 in the year. Unrestricted funds are showing a surplus of £23,749 and restricted funds are showing a surplus of £20,472 for the year. At the year end, the total fund balances were £146,496 of which £126,024 was unrestricted and £20,472 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: 08/06/2025

R Simms

R.A.Simms

signed on 08/06/2025, 22:34:35 BST

08/06/2025

Date: _____

Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 August 2024, 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 10/06/2025, 09:56:23 BST

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

10/06/2025

MOUNT VIEW PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Incoming resources from generated funds</u>					
Grants and donations	2	2,350	159,664	162,014	104,377
Investment income	3	0	0	0	0
Incoming resource from charitable activities	4	<u>25,182</u>	<u>0</u>	<u>25,182</u>	<u>25,004</u>
Total incoming resources		<u>27,532</u>	<u>159,664</u>	<u>187,196</u>	<u>129,381</u>
<u>Resources expended</u>					
Raising funds		0	0	0	0
Charitable activities		<u>1,799</u>	<u>139,192</u>	<u>140,991</u>	<u>125,678</u>
Other		<u>1,984</u>	<u>0</u>	<u>1,984</u>	<u>1,984</u>
Total resources expended	5	<u>3,783</u>	<u>139,192</u>	<u>142,975</u>	<u>127,662</u>
Net income/(expenditure) for the year		23,749	20,472	44,221	1,719
Net movement in Funds					
Fund balances at brought forward		<u>102,275</u>	<u>0</u>	<u>102,275</u>	<u>100,556</u>
Fund balances at carried forward		<u>126,024</u>	<u>20,472</u>	<u>146,496</u>	<u>102,275</u>

MOUNT VIEW PRE-SCHOOL

BALANCE SHEET AS AT 31 AUGUST 2024

	Notes	2024	2023
FIXED ASSETS			
Tangible assets	9	<u>3,190</u>	<u>4,674</u>
		3,190	4,674
CURRENT ASSETS			
Debtors	10	0	0
Cash at bank and in hand		<u>174,981</u>	<u>122,763</u>
		174,981	122,763
LIABILITIES			
Creditors: Amounts falling due within one year	11	<u>(31,675)</u>	<u>(25,162)</u>
Amounts falling due over one year		0	0
NET CURRENT ASSETS		<u>146,496</u>	<u>102,275</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		146,496	
INCOME FUNDS			
Restricted funds	13	<u>20,472</u>	0
Unrestricted funds		<u>126,024</u>	<u>122,763</u>
TOTAL CHARITY' FUNDS	16	<u>146,496</u>	122,763

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 08/06/2025 and signed on its behalf by:

R.A.Simms

signed on 08/06/2025, 22:34:35 BST
R Simms
 Chair

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024**

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 2024

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 2024	Total 2023
	£	£
Unrestricted		
Donations	<u>2,350</u>	<u>3,976</u>
	<u>2,350</u>	<u>3,976</u>
Restricted		
Nursery Grant	159,664	100,401
	<u>162,014</u>	<u>104,377</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 2024

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Charitable activities	<u>25,182</u>	<u>159,664</u>	<u>187,196</u>	<u>125,405</u>

Included within income relating to charitable activities are the following grants

	Total 2024 £	Total 2023 £
Unrestricted		
Snack, shop sales	6,169	3,609
Misc sales	2,781	685
Trips and sports days	210	577
Fees from parents	<u>16,022</u>	<u>20,133</u>
	<u>25,182</u>	<u>25,004</u>
Restricted		
Nursery Grant	159,664	100,401
	<u>0</u>	<u>0</u>
	<u>187,196</u>	<u>125,405</u>

5. TOTAL RESOURCES EXPENDED

	Staff costs £	Depreciation £	Other costs £	Total 2024 £	Total 2023 £
Charitable activities					
<u>Charitable activities</u>					
Activities undertake directly	119,738	0	21,253	140,991	125,678
Grant funding of activities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	119,738	<u>0</u>	<u>21,253</u>	<u>140,991</u>	<u>125,678</u>
Other costs	<u>0</u>	<u>1,484</u>	<u>500</u>	<u>1,984</u>	<u>1,984</u>
Total	<u>119,738</u>	<u>1,484</u>	<u>21,753</u>	<u>142,975</u>	<u>127,662</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 2024

6. ACTIVITIES UNDERTAKEN DIRECTLY

	2024	2023
	£	£
Charitable activities expenses	7,416	3,233
Other costs relating to community activities comprise:		
Fundraising Costs	132	0
Establishment Costs	11,577	11,394
Repairs & Maintenance	461	7,979
Office Expenses	1,266	2,857
Printing, posting & stationery	232	143
Travel	21	0
Sundry and other costs	0	632
Cleaning	148	135
Bank Chargers	0	0
	<u>21,253</u>	<u>26,373</u>

7. TRUSTEES

During the year one trustee received remuneration of £26,716 from the charity, as they are employed by the charity and are only listed as a trustee due to requirements of Ofsted.

8. EMPLOYEES

	2024	2023
	£	£
Number of employees		
The average monthly number of employees during the year was:		
Charity employees	9	9
Trustees	<u>9</u>	<u>10</u>
Volunteers	<u>0</u>	<u>0</u>
	<u>18</u>	<u>19</u>
Employment costs		
Wages and salaries	107,027	90,684
Social security costs	7,230	5,599
Other pension costs	3,676	2,869
Other Staffing costs (including staff training)	<u>1,805</u>	<u>153</u>
	<u>119,738</u>	<u>99,305</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 2024

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
Cost	
At beginning of year	9,891
Additions	0
At End of year	<u>9,891</u>
Depreciation	
At beginning of year	5,217
Charge for the year	<u>1,484</u>
At End of year	<u>6,701</u>
Net book value	
At End of year	<u>3,190</u>
At beginning of year	<u>4,674</u>

10. DEBTORS

	2024	2023
	£	£
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

	2024	2023
	£	£
Trade creditors	0	0
Loans	0	0
Taxes and social security costs	0	0
Other creditors	350	0
Accruals	500	500
Deferred Income	<u>30,825</u>	<u>24,662</u>
	<u>31,675</u>	<u>25,162</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.

	2024	2023
	£	£
Contributions payable by the company for the year	<u>3,676</u>	<u>2,869</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	159,664	139,192	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>159,664</u>	<u>139,192</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	94,866	25,182	3,783	116,265
Donations	7,409	2,350	0	9,759
Restricted:				
Nursery Grant	0	159,664	139,192	20,472
	<u>102,275</u>	<u>187,196</u>	<u>142,975</u>	<u>146,496</u>

Signatures' technical details

Signatures

rachelamuk@yahoo.co.uk

08/06/2025, 22:34:35 BST

Fingerprint

eb5972e8867c409c06a58eb84bbcf166acf2190e

info@nicholsonandco.co.uk

10/06/2025, 09:56:23 BST

Fingerprint

410f3bfdcb05144bf31746193aee3a999c84dbf6

Event log

10.50.10.241	08/06/2025, 22:12:07 BST Signing request created.
System	08/06/2025, 22:12:10 BST Notification sent to rachelamuk@yahoo.co.uk.
System	08/06/2025, 22:27:42 BST Signing page opened by signee rachelamuk@yahoo.co.uk.
System	08/06/2025, 22:30:13 BST Signing page opened by signee rachelamuk@yahoo.co.uk.
System	08/06/2025, 22:31:01 BST Signing page opened by signee rachelamuk@yahoo.co.uk.
System	08/06/2025, 22:34:35 BST Signee rachelamuk@yahoo.co.uk signed document.
System	08/06/2025, 22:34:37 BST Notification sent to info@nicholsonandco.co.uk.
System	10/06/2025, 09:56:08 BST Signing page opened by signee info@nicholsonandco.co.uk.
System	10/06/2025, 09:56:23 BST Signee info@nicholsonandco.co.uk signed document.
System	10/06/2025, 09:56:23 BST Signing process completed.

Summary

Envelope's ID: 97dp92c9

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Final stamp: 10/06/2025, 09:56:25 BST

CHARITY REGISTRATION NUMBER: 1087965

MOUNT VIEW PRE-SCHOOL
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

Verification QR Code



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