

# YORKIES DAYCARE

England & Wales · Charity number 1088332

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [04001165](#)

**Registered** 2001-09-05

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Yorkies Daycare  
York Road Nursery School  
Hitchin  
Hitchin  
Herts  
SG5 2RD

**Phone** 01462632333

**Email** [yorkiesdaycare@hotmail.com](mailto:yorkiesdaycare@hotmail.com)

**Website** [www.yorkiesdaycare.co.uk](http://www.yorkiesdaycare.co.uk)

## Activities

---

**Objects:** TO ADVANCE THE EDUCATION OF CHILDREN BETWEEN THE AGES OF THREE AND SIX BY THE PROVISION OF DAILY CARE SERVICES.

**Activities:** The charity exists to advance the education of children between the ages of three and six by the provision of affordable day care services. We aim to give relief to those families in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage. In planning our activities for the year we kept in mind the Charities Commission's guidance on public benefit.

## Classification

---

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Hertfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£283,286	£286,134	-	-
2023-08-31	£288,939	£270,128	-	-
2022-08-31	£274,722	£233,975	-	-
2021-08-31	£221,091	£207,892	-	-
2020-08-31	£212,100	£222,012	-	-

## Trustees

Name	Role	Appointed
DIANE SZANTO		
LESLEY MITCHELL		2013-05-13
Lisa Belinda Fox		2024-11-01

**YORKIES DAYCARE**

England & Wales - Charity number 1088332

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 04001165 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1088332**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 August 2024**  
**for**  
**Yorkies Daycare**

George Hay Partnership LLP  
Chartered Accountants  
Unit 1B  
Focus 4  
Fourth Avenue  
Letchworth  
Hertfordshire  
SG6 2TU

**Contents of the Financial Statements  
for the Year Ended 31 August 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 13

**Report of the Trustees  
for the Year Ended 31 August 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

In this financial year we have provided free or discounted wraparound care for a total of six children, and we continue to offer places and sessions free of charge when the need arises or in emergencies such as parents or carers requiring childcare arrangements to attend hospital or other appointments. We also offer respite where close or immediate family members are chronically or gravely ill. We also offer childcare where a parent or carer needs to attend funerals. Many of our parents have no family in the area, we have also provided extra sessions for parents when a new baby has arrived.

Of the six children offered space three of those children had a Special Educational Need. We offered graduated sessions to two of them to allow access to childcare as it was deemed that they wouldn't be able to cope with a full day. A child remained on our books from last year as the subject of a Social Work Care order and help was provided to enable much needed sessions to improve their overall attendance before moving on to school. We also provided this family with Groceries when they were forced to move to temporary accommodation. The third child with SEN continues to receive support from us at the end of the day free of charge. One of the children had a relative who was in a very bad accident and the parents of this child were expected to care for the family member at short notice and we discounted sessions in the afternoon to enable them to care for their relative before carer's funds were sorted out. This family also suffered a bereavement in the same accident and Yorkies offered as many free sessions as were needed to get them over their predicament.

As well as offering free sessions to the other two children one of whom had expected SEN needs, the other behavioural needs, we paid for Play Therapy to allow the children to be able to regulate themselves when at Nursery. We provided free breakfast clubs to a child within the school whose mum was heavily pregnant and struggling to get her child to our school after dropping her other children off at a school much further away.

All families identified as requiring extra help over holidays and Christmas were referred to North Herts District council for various grants available for families facing hardship. We continue to reinforce our links with the school

We continue to encourage Parents of both Yorkies and the school to speak to us if they have changing or challenging circumstances, for example parental illness, and the effects of redundancy on our families. We expect our charity spaces to be still in demand in the future due to the rising cost of living and feel well placed to help our families in the coming year.

**Report of the Trustees  
for the Year Ended 31 August 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Yorkies are providing remuneration towards repairs and renewals at York Road Nursery School as the school has suffered from Education Budget cuts and the fabric of the building remains old and in need of repair. That continues this year with money benchmarked for the refurbishment of toilets and a new changing area which will be required under the new EYFS guidelines due to come into practice next year, to provide a dignified yet safeguarded place for children to change or be changed.

We created a child sized kitchen where the children will themselves be able to cook and prepare simple food under the supervision of adults. The wood working area was also upgraded for us. Yorkies helped create a new sandpit area in the garden as the wood in the old one had rotted. We contributed to the new caretaker's shed and the cost of our own tools to undertake jobs ourselves. Our biggest contribution to the school this year has been 6 new interactive whiteboards in the classrooms.

We partially funded the creation of a school owned food bank for parents to use free of charge should they need to. We continue to stock this food bank with any unused food throughout the week. This has been extended to the area around York Road and is now our community foodbank.

The trustees have complied with their duty in having due regard to the guidance on public benefit, as published by the Charity Commission, in exercising their powers and duties.

**FINANCIAL REVIEW**

**Financial position**

This year incoming resources amounted to £283,286, (2023 - £293,865), whilst expenditure amounted to £284,080 (2023 - £275,054). This resulted in net expenditure of £794 compared to a net income of £18,811 in 2023.

The trustees are grateful to all those who have contributed in any way to achievement of these results.

**Reserves policy**

The Memorandum of Association has established that where the financial balances (sum of unrestricted funding and restricted salary funds) fall below a value equivalent to two months wage costs against known projected income figures a committee meeting will be convened, with H.C.C Early Childhood Unit invited to attend. The trustees will consider how funds can be replaced. Currently the financial balances are £157,904 (2023 - £158,698) which is above the value of 5 (2023 - 5) months' wages costs against known projected income figures.

**Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are nominated by members of the board of trustees, interviewed by a panel of trustees and appointed where they have the necessary skills to contribute to the charity's management and development.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04001165 (England and Wales)

**Registered Charity number**

1088332

**Yorkies Daycare (Registered number: 04001165)**

**Report of the Trustees  
for the Year Ended 31 August 2024**

**Registered office**

York Road Nursery  
York Road  
Hitchin  
Hertfordshire  
SG5 1XA

**Trustees**

Ms L B Fox (appointed 1.11.24)  
Ms L A Mitchell Director  
Ms D M Szanto Nursery Nurse  
Ms D P Frainer Headteacher (resigned 1.11.24)

**Company Secretary**

Ms L A Mitchell

**Independent Examiner**

George Hay Partnership LLP  
Chartered Accountants  
Unit 1B  
Focus 4  
Fourth Avenue  
Letchworth  
Hertfordshire  
SG6 2TU

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

**Independent Examiner's Report to the Trustees of  
Yorkies Daycare**

**Independent examiner's report to the trustees of Yorkies Daycare ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Emma Wilsher FCA

George Hay Partnership LLP  
Chartered Accountants  
Unit 1B  
Focus 4  
Fourth Avenue  
Letchworth  
Hertfordshire  
SG6 2TU

Date: .....

**Statement of Financial Activities  
for the Year Ended 31 August 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charitable Activities		280,623	291,500
Investment income	2	<u>2,663</u>	<u>2,365</u>
<b>Total</b>		<u>283,286</u>	<u>293,865</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities		<u>286,134</u>	<u>270,128</u>
Net gains/(losses) on investments		<u>2,054</u>	<u>(4,926)</u>
<b>NET INCOME/(EXPENDITURE)</b>		(794)	18,811
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		158,698	139,887
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>157,904</u></u>	<u><u>158,698</u></u>

**Balance Sheet**  
**31 August 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	14,169	-
Investments	8	56,674	52,948
		70,843	52,948
<b>CURRENT ASSETS</b>			
Debtors	9	3,000	82
Cash at bank		92,757	127,096
		95,757	127,178
<b>CREDITORS</b>			
Amounts falling due within one year	10	(8,696)	(21,428)
		87,061	105,750
<b>NET CURRENT ASSETS</b>			
		157,904	158,698
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		157,904	158,698
<b>NET ASSETS</b>			
		157,904	158,698
<b>FUNDS</b>			
Unrestricted funds	11	157,904	158,698
<b>TOTAL FUNDS</b>			
		157,904	158,698

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

**Balance Sheet - continued**  
**31 August 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Trustee

**Notes to the Financial Statements  
for the Year Ended 31 August 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Improvements to property	25% Straight line
Fixtures and fittings	20% Straight line
Computer equipment	20% Straight line

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Investments**

Fixed asset investments comprise of investments in equity instruments which are measured at fair value. Changes in fair value are recognised in the income statement. Fair value is based on market values provided by Raymond James the Company's Investment Advisers.

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024**

**2. INVESTMENT INCOME**

	2024	2023
	£	£
Other fixed asset inv - UnFII	2,130	1,992
Deposit account interest	533	373
	<u>2,663</u>	<u>2,365</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	727	-
	<u>727</u>	<u>-</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	2024	2023
	£	£
Trustees' salaries	40,944	29,779
	<u>40,944</u>	<u>29,779</u>

The total trustees remuneration including pension contribution for 2024 was £40,944 (2023 - £29,779).

The total employee benefits including pension contributions of the key management personal were £3017.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023 - £0). No charity trustee received payment for professional or other services supplied to the charity (2023 - £0)

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Trustees	2	3
Staff	15	12
	<u>17</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Charitable Activities	291,500
Investment income	2,365
<b>Total</b>	<u>293,865</u>
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Activities	<u>270,128</u>
Net gains/(losses) on investments	<u>(4,926)</u>
<b>NET INCOME</b>	18,811
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	139,887
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>158,698</u></u>

**7. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 September 2023	14,985	3,554	-	18,539
Additions	-	12,198	2,698	14,896
At 31 August 2024	<u>14,985</u>	<u>15,752</u>	<u>2,698</u>	<u>33,435</u>
 <b>DEPRECIATION</b>				
At 1 September 2023	14,985	3,554	-	18,539
Charge for year	-	407	320	727
At 31 August 2024	<u>14,985</u>	<u>3,961</u>	<u>320</u>	<u>19,266</u>
 <b>NET BOOK VALUE</b>				
At 31 August 2024	<u>-</u>	<u>11,791</u>	<u>2,378</u>	<u>14,169</u>
At 31 August 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

8. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 September 2023	52,948
Additions	4,740
Disposals	(2,906)
Revaluations	1,892
	<hr/>
At 31 August 2024	56,674
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 August 2024	56,674
	<hr/> <hr/>
At 31 August 2023	52,948
	<hr/> <hr/>

There were no investment assets outside the UK.

Cost or valuation at 31 August 2024 is represented by:

	Listed investments £
Valuation in 2022	(3,551)
Valuation in 2023	(3,501)
Valuation in 2024	3,726
Cost	60,000
	<hr/>
	56,674
	<hr/> <hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	(100)
Prepayments and accrued income	3,000	182
	<hr/>	<hr/>
	3,000	82
	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	-	2,168
Social security and other taxes	3,074	1,503
Other creditors	3,402	1,558
Accruals and deferred income	2,220	16,199
	<u>8,696</u>	<u>21,428</u>

11. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	158,698	(794)	157,904
	<u>158,698</u>	<u>(794)</u>	<u>157,904</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	283,286	(286,134)	2,054	(794)
	<u>283,286</u>	<u>(286,134)</u>	<u>2,054</u>	<u>(794)</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	139,887	18,811	158,698
	<u>139,887</u>	<u>18,811</u>	<u>158,698</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	293,865	(270,128)	(4,926)	18,811
	<u>293,865</u>	<u>(270,128)</u>	<u>(4,926)</u>	<u>18,811</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	139,887	18,017	157,904
<b>TOTAL FUNDS</b>	<u>139,887</u>	<u>18,017</u>	<u>157,904</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	577,151	(556,262)	(2,872)	18,017
<b>TOTAL FUNDS</b>	<u>577,151</u>	<u>(556,262)</u>	<u>(2,872)</u>	<u>18,017</u>

**12. RELATED PARTY DISCLOSURES**

The charity is connected to York Road Nursery & Pre School, During the year the charity received income of £90,640 and expenditure in respect of £39,000 for rent and repairs costs

There were no other related party transactions.

**REGISTERED COMPANY NUMBER: 04001165 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1088332**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 August 2024**  
**for**  
**Yorkies Daycare**

George Hay Partnership LLP  
Chartered Accountants  
Unit 1B  
Focus 4  
Fourth Avenue  
Letchworth  
Hertfordshire  
SG6 2TU

**Contents of the Financial Statements  
for the Year Ended 31 August 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 13
<b>Detailed Statement of Financial Activities</b>	14 to 15

**Report of the Trustees  
for the Year Ended 31 August 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

In this financial year we have provided free or discounted wraparound care for a total of six children, and we continue to offer places and sessions free of charge when the need arises or in emergencies such as parents or carers requiring childcare arrangements to attend hospital or other appointments. We also offer respite where close or immediate family members are chronically or gravely ill. We also offer childcare where a parent or carer needs to attend funerals. Many of our parents have no family in the area, we have also provided extra sessions for parents when a new baby has arrived.

Of the six children offered space three of those children had a Special Educational Need. We offered graduated sessions to two of them to allow access to childcare as it was deemed that they wouldn't be able to cope with a full day. A child remained on our books from last year as the subject of a Social Work Care order and help was provided to enable much needed sessions to improve their overall attendance before moving on to school. We also provided this family with Groceries when they were forced to move to temporary accommodation. The third child with SEN continues to receive support from us at the end of the day free of charge. One of the children had a relative who was in a very bad accident and the parents of this child were expected to care for the family member at short notice and we discounted sessions in the afternoon to enable them to care for their relative before carer's funds were sorted out. This family also suffered a bereavement in the same accident and Yorkies offered as many free sessions as were needed to get them over their predicament.

As well as offering free sessions to the other two children one of whom had expected SEN needs, the other behavioural needs, we paid for Play Therapy to allow the children to be able to regulate themselves when at Nursery. We provided free breakfast clubs to a child within the school whose mum was heavily pregnant and struggling to get her child to our school after dropping her other children off at a school much further away.

All families identified as requiring extra help over holidays and Christmas were referred to North Herts District council for various grants available for families facing hardship. We continue to reinforce our links with the school

We continue to encourage Parents of both Yorkies and the school to speak to us if they have changing or challenging circumstances, for example parental illness, and the effects of redundancy on our families. We expect our charity spaces to be still in demand in the future due to the rising cost of living and feel well placed to help our families in the coming year.

**Report of the Trustees  
for the Year Ended 31 August 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Yorkies are providing remuneration towards repairs and renewals at York Road Nursery School as the school has suffered from Education Budget cuts and the fabric of the building remains old and in need of repair. That continues this year with money benchmarked for the refurbishment of toilets and a new changing area which will be required under the new EYFS guidelines due to come into practice next year, to provide a dignified yet safeguarded place for children to change or be changed.

We created a child sized kitchen where the children will themselves be able to cook and prepare simple food under the supervision of adults. The wood working area was also upgraded for us. Yorkies helped create a new sandpit area in the garden as the wood in the old one had rotted. We contributed to the new caretaker's shed and the cost of our own tools to undertake jobs ourselves. Our biggest contribution to the school this year has been 6 new interactive whiteboards in the classrooms.

We partially funded the creation of a school owned food bank for parents to use free of charge should they need to. We continue to stock this food bank with any unused food throughout the week. This has been extended to the area around York Road and is now our community foodbank.

The trustees have complied with their duty in having due regard to the guidance on public benefit, as published by the Charity Commission, in exercising their powers and duties.

**FINANCIAL REVIEW**

**Financial position**

This year incoming resources amounted to £283,286, (2023 - £293,865), whilst expenditure amounted to £284,080 (2023 - £275,054). This resulted in net expenditure of £794 compared to a net income of £18,811 in 2023.

The trustees are grateful to all those who have contributed in any way to achievement of these results.

**Reserves policy**

The Memorandum of Association has established that where the financial balances (sum of unrestricted funding and restricted salary funds) fall below a value equivalent to two months wage costs against known projected income figures a committee meeting will be convened, with H.C.C Early Childhood Unit invited to attend. The trustees will consider how funds can be replaced. Currently the financial balances are £157,904 (2023 - £158,698) which is above the value of 5 (2023 - 5) months' wages costs against known projected income figures.

**Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are nominated by members of the board of trustees, interviewed by a panel of trustees and appointed where they have the necessary skills to contribute to the charity's management and development.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04001165 (England and Wales)

**Registered Charity number**

1088332

**Report of the Trustees  
for the Year Ended 31 August 2024**

**Registered office**

York Road Nursery  
York Road  
Hitchin  
Hertfordshire  
SG5 1XA

**Trustees**

Ms L B Fox (appointed 1.11.24)  
Ms L A Mitchell Director  
Ms D M Szanto Nursery Nurse  
Ms D P Frainer Headteacher (resigned 1.11.24)

**Company Secretary**

Ms L A Mitchell

**Independent Examiner**

George Hay Partnership LLP  
Chartered Accountants  
Unit 1B  
Focus 4  
Fourth Avenue  
Letchworth  
Hertfordshire  
SG6 2TU

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

**Independent Examiner's Report to the Trustees of  
Yorkies Daycare**

**Independent examiner's report to the trustees of Yorkies Daycare ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Emma Wilsher FCA

George Hay Partnership LLP  
Chartered Accountants  
Unit 1B  
Focus 4  
Fourth Avenue  
Letchworth  
Hertfordshire  
SG6 2TU

Date: .....

**Statement of Financial Activities  
for the Year Ended 31 August 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charitable Activities		280,623	291,500
Investment income	2	<u>2,663</u>	<u>2,365</u>
<b>Total</b>		<u>283,286</u>	<u>293,865</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities		<u>286,134</u>	<u>270,128</u>
Net gains/(losses) on investments		<u>2,054</u>	<u>(4,926)</u>
<b>NET INCOME/(EXPENDITURE)</b>		(794)	18,811
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		158,698	139,887
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>157,904</u></u>	<u><u>158,698</u></u>

## Yorkies Daycare

### Balance Sheet 31 August 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	14,169	-
Investments	8	56,674	52,948
		<u>70,843</u>	<u>52,948</u>
<b>CURRENT ASSETS</b>			
Debtors	9	3,000	82
Cash at bank		92,757	127,096
		<u>95,757</u>	<u>127,178</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(8,696)	(21,428)
		<u>87,061</u>	<u>105,750</u>
<b>NET CURRENT ASSETS</b>			
		<u>157,904</u>	<u>158,698</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>157,904</u>	<u>158,698</u>
<b>NET ASSETS</b>			
		<u>157,904</u>	<u>158,698</u>
<b>FUNDS</b>	11		
Unrestricted funds		157,904	158,698
		<u>157,904</u>	<u>158,698</u>
<b>TOTAL FUNDS</b>		<u>157,904</u>	<u>158,698</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

**Balance Sheet - continued**  
**31 August 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Trustee

**Notes to the Financial Statements  
for the Year Ended 31 August 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Improvements to property	25% Straight line
Fixtures and fittings	20% Straight line
Computer equipment	20% Straight line

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Investments**

Fixed asset investments comprise of investments in equity instruments which are measured at fair value. Changes in fair value are recognised in the income statement. Fair value is based on market values provided by Raymond James the Company's Investment Advisers.

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024**

**2. INVESTMENT INCOME**

	2024	2023
	£	£
Other fixed asset inv - UnFII	2,130	1,992
Deposit account interest	533	373
	<u>2,663</u>	<u>2,365</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	727	-
	<u>727</u>	<u>-</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	2024	2023
	£	£
Trustees' salaries	40,944	29,779
	<u>40,944</u>	<u>29,779</u>

The total trustees remuneration including pension contribution for 2024 was £40,944 (2023 - £29,779).

The total employee benefits including pension contributions of the key management personal were £3017.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023 - £0). No charity trustee received payment for professional or other services supplied to the charity (2023 - £0)

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Trustees	2	3
Staff	15	12
	<u>17</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Charitable Activities	291,500
Investment income	2,365
<b>Total</b>	<u>293,865</u>
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Activities	<u>270,128</u>
Net gains/(losses) on investments	<u>(4,926)</u>
<b>NET INCOME</b>	18,811
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	139,887
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>158,698</u></u>

**7. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 September 2023	14,985	3,554	-	18,539
Additions	-	12,198	2,698	14,896
	<u>14,985</u>	<u>15,752</u>	<u>2,698</u>	<u>33,435</u>
At 31 August 2024	14,985	15,752	2,698	33,435
<b>DEPRECIATION</b>				
At 1 September 2023	14,985	3,554	-	18,539
Charge for year	-	407	320	727
	<u>14,985</u>	<u>3,961</u>	<u>320</u>	<u>19,266</u>
At 31 August 2024	14,985	3,961	320	19,266
<b>NET BOOK VALUE</b>				
At 31 August 2024	<u>-</u>	<u>11,791</u>	<u>2,378</u>	<u>14,169</u>
At 31 August 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

8. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 September 2023	52,948
Additions	4,740
Disposals	(2,906)
Revaluations	1,892
	<hr/>
At 31 August 2024	56,674
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 August 2024	56,674
	<hr/> <hr/>
At 31 August 2023	52,948
	<hr/> <hr/>

There were no investment assets outside the UK.

Cost or valuation at 31 August 2024 is represented by:

	Listed investments £
Valuation in 2022	(3,551)
Valuation in 2023	(3,501)
Valuation in 2024	3,726
Cost	60,000
	<hr/>
	56,674
	<hr/> <hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	(100)
Prepayments and accrued income	3,000	182
	<hr/>	<hr/>
	3,000	82
	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	-	2,168
Social security and other taxes	3,074	1,503
Other creditors	3,402	1,558
Accruals and deferred income	2,220	16,199
	<u>8,696</u>	<u>21,428</u>

11. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	158,698	(794)	157,904
	<u>158,698</u>	<u>(794)</u>	<u>157,904</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	283,286	(286,134)	2,054	(794)
	<u>283,286</u>	<u>(286,134)</u>	<u>2,054</u>	<u>(794)</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	139,887	18,811	158,698
	<u>139,887</u>	<u>18,811</u>	<u>158,698</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	293,865	(270,128)	(4,926)	18,811
	<u>293,865</u>	<u>(270,128)</u>	<u>(4,926)</u>	<u>18,811</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	139,887	18,017	157,904
<b>TOTAL FUNDS</b>	<u>139,887</u>	<u>18,017</u>	<u>157,904</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	577,151	(556,262)	(2,872)	18,017
<b>TOTAL FUNDS</b>	<u>577,151</u>	<u>(556,262)</u>	<u>(2,872)</u>	<u>18,017</u>

**12. RELATED PARTY DISCLOSURES**

The charity is connected to York Road Nursery & Pre School, During the year the charity received income of £90,640 and expenditure in respect of £39,000 for rent and repairs costs

There were no other related party transactions.

## Yorkies Daycare

### Detailed Statement of Financial Activities for the Year Ended 31 August 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Other fixed asset inv - UnFII	2,130	1,992
Deposit account interest	533	373
	<u>2,663</u>	<u>2,365</u>
<b>Charitable activities</b>		
Childcare fees	280,623	291,500
	<u>283,286</u>	<u>293,865</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' salaries	40,944	29,779
Wages	170,085	142,171
Social security	1,862	1,026
Pensions	8,765	8,433
Activity and material costs	3,694	5,229
Payroll costs	2,347	3,840
Staff Uniforms	-	84
Training costs	2,687	2,192
Management fees	799	4,313
	<u>231,183</u>	<u>197,067</u>
<b>Support costs</b>		
<b>Management</b>		
Rent, Rates and water	17,851	33,805
Insurance	535	546
Telephone	549	548
Postage and stationery	1,077	574
Sundries	350	35
Catering	10,377	9,168
Gifts and rewards	200	1,573
Recruitment costs	826	2,511
	<u>31,765</u>	<u>48,760</u>
<b>Finance</b>		
Bank charges	623	546
<b>Information technology</b>		
Repairs and renewals	10,680	19,867
Software	1,941	2,941
	<u>12,621</u>	<u>22,808</u>
<b>Other</b>		
Fixtures and fittings	407	-
Carried forward	407	-

This page does not form part of the statutory financial statements

**Yorkies Daycare****Detailed Statement of Financial Activities  
for the Year Ended 31 August 2024**

	2024 £	2023 £
<b>Other</b>		
Brought forward	407	-
Computer equipment	320	-
	<u>727</u>	<u>-</u>
<b>Governance costs</b>		
Accountancy and examination fees	3,625	-
Professional fees	2,090	-
Legal fees	3,500	947
	<u>9,215</u>	<u>947</u>
Total resources expended	<u>286,134</u>	<u>270,128</u>
<b>Net (expenditure)/income before gains and losses</b>	(2,848)	23,737
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	2,054	(4,926)
<b>Net (expenditure)/income</b>	<u>(794)</u>	<u>18,811</u>

**YORKIES DAYCARE**

England & Wales - Charity number 1088332

---

# Accounts

---

Company registration number: 04001165  
Charity number: 1088332

TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 AUGUST 2023

YORKIES DAYCARE  
(A company limited by  
guarantee)

**MENZIES**  
BRIGHTER THINKING

---

# YORKIES DAYCARE

## (A company limited by guarantee)

---

### CONTENTS

---

	Page
<b>Reference and administrative details of the Company, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 4
<b>Independent examiner's report</b>	5
<b>Statement of financial activities</b>	6
<b>Balance sheet</b>	7 - 8
<b>Notes to the financial statements</b>	9 - 13

---

# YORKIES DAYCARE

(A company limited by guarantee)

---

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2023

---

<b>Trustees</b>	D Szanto L Mitchell D Frainer
<b>Company registered number</b>	04001165
<b>Charity registered number</b>	1088332
<b>Registered office</b>	York Road Nursery York Road Hitchin Hertfordshire SG5 1XA
<b>Company secretary</b>	L A Mitchell
<b>Chief executive officer</b>	D Frainer
<b>Accountants</b>	Menzies LLP Chartered Accountants Richmond House Walkern Road Stevenage Herts SG1 3QP

---

# YORKIES DAYCARE

## (A company limited by guarantee)

---

### TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2023

---

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report together with the financial statements of the Yorkies Daycare for the year 1 September 2022 to 31 August 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

##### **a. Policies and objectives**

In this financial year we have provided free wraparound care for a total of four children, and we continue to offer places and sessions free of charge when the need arises or in emergencies such as parents or carers requiring childcare arrangements to attend hospital appointments. We also offer respite where close or immediate family members are chronically or gravely ill. We also offer childcare where a parent or carer needs to attend funerals. Many of our parents have no family in the area, we have also provided extra sessions for parents when a new baby has arrived. All of the four children were offered free places due to financial difficulties in either paying for childcare or not being able to access childcare. One child was the subject of a Social work Care order and help was provided to enable much needed session to improve their overall attendance before moving on to school.

We funded a family with extra childcare when the mother recovered from serious illness. All families identified as requiring extra help over holidays and Christmas were referred to North Herts District council for various grants available for families facing hardship. We continue to reinforce our links with the school and currently have two members of staff on the 'Protecting Vulnerable Groups' committee in order that referrals required to support vulnerable families come through in a more timely manner and so that we are on hand to be able to offer space when and where it is needed. The Nursery Pre School which takes funded families is working with us to benchmark help where it may be required when the child moves to Nursery.

We continue to encourage Parents of both Yorkies and the school to speak to us if they have changing or challenging circumstances, for example parental illness, and the effects of redundancy on our families. We expect our charity spaces to be more in demand in the future due to the rising cost of living and feel well placed to help our families in the coming year. Present circumstances surrounding the pandemic have increased the need for charitable spaces and when we have been allowed to open we have managed to prioritise the families that need us the most.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

We have referred to the guidance on public benefit when reviewing our aims and objectives and in planning our future activities in particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

This public benefit statement forms the basis for all judgements regarding operational reports to the Board meetings, in order to be reassured that the facilities and services currently managed by the charity continue to meet these criteria. At these meeting, the Financial Controller also presents the quarterly financial position including taking account of any restricted funds and the Charity's status as a going concern.

#### **Achievements and performance**

---

# YORKIES DAYCARE

## (A company limited by guarantee)

---

### TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### **Achievements and performance (continued)**

##### **a. Main achievements of the Company**

Yorkies are providing remuneration towards repairs and renewals at York Road Nursery School as the school has suffered from Education Budget cuts and the fabric of the building was old and in need of repair. That continues this year with money benchmarked for the full decoration of the nursery which has now taken place and the continued development of the garden. We have also continued to renovate the classrooms that Yorkies use to incorporate better storage for art areas, and the renovation of a small unused area is ongoing to create a child sized kitchen where the child will themselves be able to cook and prepare simple food under the supervision of adults. We are still making provision to support the school in replacing worn out and broken furniture in the nursery.

We have also provided free of charge, staff to the Nursery where certain children with special needs that didn't have recourse to funds ( delayed EHCP plans) where children required one to one assistance at Nursery and the school budget in the absence of EHCP plans could not afford to employ an extra member of staff. We did this for two children who attend the Nursery. We partially funded the creation of a school owned food bank for parents to use free of charge should they need to. We continue to stock this food bank with any unused food throughout the week.

We aim to continue to share our equipment and expertise with the local community, both through the Nursery School and community activities through the Family Centre. These include 'stay and play' sessions.

The trustees have complied with their duty in having due regard to the guidance on public benefit, as published by the Charity Commission, in exercising their powers and duties.

##### **b. Developmental achievements**

In addition to financial achievements, developmental achievement by the children that attended Yorkies in this year showed outstanding progress for all children in the Early Years Foundation Stage.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Reserves policy**

The Memorandum of Association has established that where the financial balances (sum of unrestricted funding and restricted salary funds) fall below a value equivalent to two months wage costs against known projected income figures a committee meeting will be convened, with H.C.C Early Childhood Unit invited to attend. The trustees will consider how funds can be replaced. Currently the financial balances are £158,698 (2022 - £139,887) which is above the value of 5 (2022 - 5) months' wages costs against known projected income figures.

---

# YORKIES DAYCARE

(A company limited by guarantee)

---

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2023

---

**c. Financial position**

This year total incoming resources amounted to £293,865 (2022 - £274,722), whilst total expenditure amounted to £275,054 (2022 - £237,414). This resulted in net income for the year of £18,811 compared to a net income of £37,308 in 2022.

The trustees are grateful to all those who have contributed in any way to achievement of these results.

**Structure, governance and management**

**a. Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**b. Recruitment and appointment of new trustees**

New trustees are nominated by members of the board of trustees, interviewed by a panel of trustees and appointed where they have the necessary skills to contribute to the charity's management and development.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....  
**L Mitchell**

Date:

---

# YORKIES DAYCARE

## (A company limited by guarantee)

---

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2023

---

#### Independent examiner's report to the Trustees of Yorkies Daycare ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

#### Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated:

# YORKIES DAYCARE

(A company limited by guarantee)

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>				
Charitable activities	2	291,500	291,500	273,757
Other trading activities	3	2,365	2,365	965
<b>Total income</b>		<b>293,865</b>	<b>293,865</b>	<b>274,722</b>
<b>Expenditure on:</b>				
Raising funds		197,067	197,067	182,510
Charitable activities	4	73,061	73,061	51,465
<b>Total expenditure</b>		<b>270,128</b>	<b>270,128</b>	<b>233,975</b>
<b>Net income before net losses on investments</b>		<b>23,737</b>	<b>23,737</b>	<b>40,747</b>
Net losses on investments		(4,926)	(4,926)	(3,439)
<b>Net movement in funds</b>		<b>18,811</b>	<b>18,811</b>	<b>37,308</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		139,887	139,887	102,579
Net movement in funds		18,811	18,811	37,308
<b>Total funds carried forward</b>		<b>158,698</b>	<b>158,698</b>	<b>139,887</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 13 form part of these financial statements.

**YORKIES DAYCARE**  
 (A company limited by guarantee)  
 REGISTERED NUMBER: 04001165

**BALANCE SHEET**  
**AS AT 31 AUGUST 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Investments	8	<u>52,948</u>	<u>56,449</u>
		<b>52,948</b>	<b>56,449</b>
<b>Current assets</b>			
Debtors	9	82	38,847
Cash at bank and in hand		<u>127,096</u>	<u>71,619</u>
		<b>127,178</b>	<b>110,466</b>
Creditors: amounts falling due within one year	10	<u>(21,428)</u>	<u>(27,028)</u>
<b>Net current assets</b>		<u><b>105,750</b></u>	<u><b>83,438</b></u>
<b>Total assets less current liabilities</b>		<u><b>158,698</b></u>	<u><b>139,887</b></u>
<b>Net assets excluding pension asset</b>		<u><b>158,698</b></u>	<u><b>139,887</b></u>
<b>Total net assets</b>		<u><u><b>158,698</b></u></u>	<u><u><b>139,887</b></u></u>
<b>Charity funds</b>			
Restricted funds		-	-
Unrestricted funds		<u>158,698</u>	<u>139,887</u>
<b>Total funds</b>		<u><u><b>158,698</b></u></u>	<u><u><b>139,887</b></u></u>

---

**YORKIES DAYCARE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 04001165**

---

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 AUGUST 2023**

---

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....  
**L Mitchell**

Date: **Complete 'ACCOUNTS COMPLETION' section**

The notes on pages 9 to 13 form part of these financial statements.

---

# YORKIES DAYCARE

## (A company limited by guarantee)

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Yorkies Daycare meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 1.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

##### 1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 1.4 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

##### 1.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

---

# YORKIES DAYCARE

## (A company limited by guarantee)

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 1. Accounting policies (continued)

##### 1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### 1.8 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

#### 2. Income from charitable activities

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Income from charitable activities	291,500	<b>291,500</b>	273,757

# YORKIES DAYCARE

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

### 3. Income from other trading activities

#### Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest received	373	373	762
Dividends received	1,992	1,992	203
	<u>2,365</u>	<u>2,365</u>	<u>965</u>

### 4. Analysis of expenditure on charitable activities

#### Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Direct costs	73,061	73,061	51,465
	<u>73,061</u>	<u>73,061</u>	<u>51,465</u>

### 5. Staff costs

	2023 £	2022 £
Wages and salaries	151,630	138,182
	<u>151,630</u>	<u>138,182</u>

The average number of persons employed by the Company during the year was as follows:

	2023 No.	2022 No.
Staff	15	16
	<u>15</u>	<u>16</u>

No employee received remuneration amounting to more than £60,000 in either year.

# YORKIES DAYCARE

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

### 6. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Company. The value of Trustees' remuneration and other benefits was as follows:

		2023 £	2022 £
D Szanto	Remuneration	298	1,355
L Mitchell	Remuneration	16,306	15,839
D Frainer	Remuneration	13,175	12,197

During the year ended 31 August 2023, no Trustee expenses have been incurred (2022 - £NIL).

### 7. Tangible fixed assets

	Long-term leasehold property £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>			
At 1 September 2022	14,985	3,554	18,539
At 31 August 2023	<u>14,985</u>	<u>3,554</u>	<u>18,539</u>
<b>Depreciation</b>			
At 1 September 2022	14,985	3,554	18,539
At 31 August 2023	<u>14,985</u>	<u>3,554</u>	<u>18,539</u>
<b>Net book value</b>			
At 31 August 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2022	<u>-</u>	<u>-</u>	<u>-</u>

# YORKIES DAYCARE

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

### 8. Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 September 2022	56,449
Revaluations	(3,501)
At 31 August 2023	<u>52,948</u>
<b>Net book value</b>	
At 31 August 2023	<u>52,948</u>
At 31 August 2022	<u>56,449</u>

### 9. Debtors

	2023 £	2022 £
<b>Due within one year</b>		
Trade debtors	(100)	34,351
Prepayments and accrued income	182	4,496
	<u>82</u>	<u>38,847</u>

### 10. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,168	-
Tax due to HMRC	1,503	1,111
Other creditors (incl directors loans)	1,558	2,484
Accruals and deferred income	16,199	23,433
	<u>21,428</u>	<u>27,028</u>



**YORKIES DAYCARE**

England & Wales - Charity number 1088332

---

# Accounts

---

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2022  
FOR  
YORKIES DAYCARE  
(A COMPANY LIMITED BY GUARANTEE)**

Wags LLP t/a Wagstaffs  
Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2022

---

	<b>Page</b>
<b>Reference and administrative details</b>	1
<b>Report of the trustees</b>	2 to 4
<b>Independent examiner's report</b>	5
<b>Statement of financial activities</b>	6
<b>Statement of financial position</b>	7 to 8
<b>Notes to the financial statements</b>	9 to 13
<b>Detailed statement of financial activities</b>	14 to 15

---

**YORKIES DAYCARE**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31ST AUGUST 2022**

---

<b>Trustees</b>	D Szanto D Frainer
<b>Company secretary</b>	L Mitchell
<b>Registered office</b>	York Road Nursery York Road Hitchin Hertfordshire SG5 1XA
<b>Registered company number</b>	04001165 (England and Wales)
<b>Registered charity number</b>	1088332
<b>Independent examiner</b>	Wags LLP t/a Wagstaffs Richmond House Walkern Road Stevenage Hertfordshire SG1 3QP

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2022**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Objectives and activities**

**Objectives and aims**

In this financial year we have provided free wraparound care for a total of six children, and we continue to offer places and sessions free of charge when the need arises or in emergencies such as parents or carers requiring childcare arrangements to attend hospital appointments. We also offer respite where close or immediate family members are chronically or gravely ill. We also offer childcare where a parent or carer needs to attend funerals. Many of our parents have no family in the area, we have also provided extra sessions for parents when a new baby has arrived. All of the six children were offered free places due to financial difficulties in either paying for childcare or not being able to access childcare due to starting new jobs or moving into employment after being unemployed.

Two children were given a variety of free sessions so parents and siblings could attend hospital appointments. One child received breakfast and evening meals with us to alleviate food poverty in the family, this continued to be the case through the summer holidays. We continued to offer places to children of Keyworkers even when we were forced to close for other children. Yorkies has also supplied lunch for one child whose parent could not afford to send them with a packed lunch. Early years settings are not covered by the infant school meals initiative, which doesn't start until they are Reception age, so we paid for and supplied this child for the full academic year with lunch. Our office staff identified all six children as requiring extra help over holidays and Christmas and referred them to North Herts District council for various grants available during the Covid Pandemic to supply food and clothing. We continue to reinforce our links with the school and currently have two members of staff on the 'Protecting Vulnerable Groups' committee in order that referrals required to support vulnerable families come through in a more timely manner and so that we are on hand to be able to offer space when and where it is needed. The newly opened Pre School which takes funded families is working with us to benchmark help where it may be required when the child moves to Nursery.

We continue to encourage Parents of both Yorkies and the school to speak to us if they have changing or challenging circumstances, for example parental illness, and the effects of redundancy and furlough on our families. We expect our charity spaces to be more in demand as the furlough scheme ends, and feel well placed to help our families in the coming year. Present circumstances surrounding the pandemic have increased the need for charitable spaces and when we have been allowed to open we have managed to prioritise the families that need us the most.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2022**

---

**Objectives and activities**

**Public benefit**

The trustees have complied with the duty in section 4 of the Charities Act 2011 and have regard to the public benefit guidance as issued by the Charity Commission as shown in the objectives above.

We have referred to the guidance on public benefit when reviewing our aims and objectives and in planning our future activities in particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

This public benefit statement forms the basis for all judgements regarding operational reports to the Board meetings, in order to be reassured that the facilities and services currently managed by the charity continue to meet these criteria. At these meeting, the Financial Controller also presents the quarterly financial position including taking account of any restricted funds and the Charity's status as a going concern.

**Achievement and performance**

**Charitable activities**

Yorkies are providing remuneration towards repairs and renewals at York Road Nursery School as the school has suffered from Education Budget cuts and the fabric of the building was old and in need of repair, the areas we contributed to included a new floor in one of the classrooms, the extension of an under cover area so we can be outside in all weathers, the renovation of the classrooms that Yorkies use to incorporate better storage for art areas, and the renovation of the role play 'home area' to include child sized furniture. Yorkies also contributed to the relocation of the library and a 'quiet area' for children to enjoy the books from our library. We are still making provision to support the school and to replace equipment that is old or damaged.

We aim to continue to share our equipment and expertise with the local community, both through the Nursery School and community activities through the Family Centre . These include 'stay and play' sessions.

The trustees have complied with their duty in having due regard to the guidance on public benefit, as published by the Charity Commission, in exercising their powers and duties

**Developmental achievements**

In addition to financial achievements, developmental achievement by the children that attended Yorkies in this year showed outstanding progress for all children in the Early Years Foundation Stage.

**Financial review**

**Financial position**

This year total incoming resources amounted to £275,679 (2021 - £221,091), whilst total expenditure amounted to £276,606 (2021 - £207,892). This resulted in net income for the year of £35,634 compared to a net income of £13,199 in 2021.

The trustees are grateful to all those who have contributed in any way to achievement of these results.

**Reserves policy**

The Memorandum of Association has established that where the financial balances (sum of unrestricted funding and restricted salary funds) fall below a value equivalent to two months wage costs against known projected income figures a committee meeting will be convened, with H.C.C Early Childhood Unit invited to attend. The trustees will consider how funds can be replaced. Currently the financial balances are £139,887 (2021 - £102,579) which is above the value of 5 (2021 - 4) months' wages costs against known projected income figures.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2022**

---

**Structure, governance and management**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are nominated by members of the board of trustees, interviewed by a panel of trustees and appointed where they have the necessary skills to contribute to the charity's management and development.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
D Frainer - Trustee

**Independent examiner's report to the trustees of Yorkies Daycare ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S L Cuzner ACA FCCA

Wags LLP t/a Wagstaffs  
Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

Date: .....

YORKIES DAYCARE

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST AUGUST 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	3	273,757	220,588
Investment income	4	965	503
<b>Total</b>		<b>274,722</b>	<b>221,091</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Administrative expenses		233,975	207,892
Net gains/(losses) on investments		(3,439)	-
<b>NET INCOME</b>		<b>37,308</b>	<b>13,199</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		102,579	89,380
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>139,887</b>	<b>102,579</b>

The notes form part of these financial statements

**STATEMENT OF FINANCIAL POSITION**  
**31ST AUGUST 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Investments	9	56,449	-
<b>CURRENT ASSETS</b>			
Debtors	10	38,847	40,728
Cash at bank		71,619	94,114
		<u>110,466</u>	<u>134,842</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(27,028)	(32,263)
		<u>83,438</u>	<u>102,579</u>
<b>NET CURRENT ASSETS</b>			
		<u>139,887</u>	102,579
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>139,887</u>	102,579
<b>NET ASSETS</b>			
		<u>139,887</u>	<u>102,579</u>
<b>FUNDS</b>			
Unrestricted funds		<u>139,887</u>	<u>102,579</u>
<b>TOTAL FUNDS</b>			
		<u>139,887</u>	<u>102,579</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued  
31ST AUGUST 2022

---

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
D Frainer - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2022**

---

**1. STATUTORY INFORMATION**

Yorkies Daycare is a charity and company limited by guarantee, both registered in England and Wales. The charity and company registration numbers, along with the registered office address, can be found within the reference and administrative details on page one.

**2. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Going concern**

The financial statements have been prepared on a going concern basis.

**Critical accounting estimates and judgements**

No significant judgements or estimates have had to be made by the trustees in preparing these financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 25% on cost
Fixtures and fittings	- 20% on cost

**Fixed asset investments**

Investments are held at market value in the financial statements. Movement in market value, along with any required impairments, is recognised in the statement of financial activities.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

**2. ACCOUNTING POLICIES - continued****Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**3. OTHER TRADING ACTIVITIES**

	<b>2022</b>	2021
	£	£
Childcare fees	<b>273,757</b>	211,528
Government grants	-	9,060
	<u><b>273,757</b></u>	<u>220,588</u>

**4. INVESTMENT INCOME**

	<b>2022</b>	2021
	£	£
Interest received	<b>762</b>	503
Dividends received	<b>203</b>	-
	<u><b>965</b></u>	<u>503</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

The trustees D Szanto and D Frainer were paid emoluments totalling £13,552 (2021 - £1,291) for services provided by them to the charity. Such payments were made directly by the charity and carried no further benefit or remuneration.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st August 2022 nor for the year ended 31st August 2021.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2022</b>	2021
Average monthly number of employees	<b>16</b>	15
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

Unrestricted  
fund  
£

**INCOME AND ENDOWMENTS FROM**

Other trading activities	220,588
Investment income	503
	<u>          </u>
<b>Total</b>	<b>221,091</b>
	<u>          </u>

**EXPENDITURE ON****Charitable activities**

Administrative expenses	207,892
	<u>          </u>

**NET INCOME**

13,199

**RECONCILIATION OF FUNDS**

Total funds brought forward	89,380
	<u>          </u>

**TOTAL FUNDS CARRIED FORWARD**

**102,579**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

**8. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>Cost</b>			
At 1st September 2021 and 31st August 2022	<u>14,985</u>	<u>3,554</u>	<u>18,539</u>
<b>Depreciation</b>			
At 1st September 2021 and 31st August 2022	<u>14,985</u>	<u>3,554</u>	<u>18,539</u>
<b>Net book value</b>			
At 31st August 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31st August 2021	<u>-</u>	<u>-</u>	<u>-</u>

**9. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>Market value</b>	
Additions	60,000
Revaluations	<u>(3,551)</u>
At 31st August 2022	<u>56,449</u>
<b>Net book value</b>	
At 31st August 2022	<u>56,449</u>
At 31st August 2021	<u>-</u>

There were no investment assets outside the UK.

Cost or valuation at 31st August 2022 is represented by:

	Listed investments £
Valuation in 2022	(3,551)
Cost	<u>60,000</u>
	<u>56,449</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	<b>£</b>	£
Trade debtors	<b>34,351</b>	33,420
Prepayments and accrued income	<b>4,496</b>	7,308
	<u><b>38,847</b></u>	<u>40,728</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	<b>£</b>	£
Trade creditors	-	3,881
Social security and other taxes	<b>1,111</b>	1,415
Other creditors	<b>2,484</b>	4,482
Accruals and deferred income	<b>23,433</b>	22,485
	<u><b>27,028</b></u>	<u>32,263</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st August 2022 (2021 - none).

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

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Childcare fees	<b>273,757</b>	211,528
Government grants	-	9,060
	<b>273,757</b>	220,588
<b>Investment income</b>		
Interest received	<b>762</b>	503
Dividends received	<b>203</b>	-
	<b>965</b>	503
<b>Total incoming resources</b>	<b>274,722</b>	221,091
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' salaries	<b>13,552</b>	1,291
Wages	<b>154,021</b>	152,026
Catering	<b>7,592</b>	4,349
Recruitment expenses	<b>308</b>	59
Rent	<b>28,201</b>	20,900
Insurance	<b>486</b>	437
Office costs	<b>14,201</b>	10,852
Administration costs	<b>677</b>	163
Activity and material costs	<b>3,270</b>	6,055
Other staff costs	<b>930</b>	1,452
Management fees	<b>7,394</b>	7,350
Payroll services	<b>3,343</b>	2,958
	<b>233,975</b>	207,892
<b>Total resources expended</b>	<b>233,975</b>	207,892
<b>Net income before gains and losses</b>	<b>40,747</b>	13,199
<b>Realised recognised gains and losses</b>		
Carried forward	<b>40,747</b>	13,199

This page does not form part of the statutory financial statements

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

---

	2022	2021
	£	£
<b>Realised recognised gains and losses</b>		
Brought forward	<b>40,747</b>	13,199
Market movement on fixed asset investments	<b>(3,439)</b>	-
	<hr/>	<hr/>
<b>Net income</b>	<b>37,308</b>	13,199
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**YORKIES DAYCARE**

England & Wales - Charity number 1088332

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 04001165 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1088332**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2021**  
**FOR**  
**YORKIES DAYCARE**  
**(A COMPANY LIMITED BY GUARANTEE)**

Wags LLP t/a Wagstaffs  
Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

**YORKIES DAYCARE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2021**

---

	<b>Page</b>
<b>Reference and Administrative Details</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2 to 4</b>
<b>Independent Examiner's Report</b>	<b>5</b>
<b>Statement of Financial Activities</b>	<b>6</b>
<b>Statement of Financial Position</b>	<b>7 to 8</b>
<b>Notes to the Financial Statements</b>	<b>9 to 13</b>
<b>Detailed Statement of Financial Activities</b>	<b>14</b>

---

**YORKIES DAYCARE**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31ST AUGUST 2021**

---

<b>TRUSTEES</b>	D Szanto L Mitchell D Frainer
<b>COMPANY SECRETARY</b>	L Mitchell
<b>REGISTERED OFFICE</b>	York Road Nursery York Road Hitchin Hertfordshire SG5 1XA
<b>REGISTERED COMPANY NUMBER</b>	04001165 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1088332
<b>INDEPENDENT EXAMINER</b>	Wags LLP t/a Wagstaffs Richmond House Walkern Road Stevenage Hertfordshire SG1 3QP

## YORKIES DAYCARE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2021

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

In this financial year we have provided free wraparound care for a total of six children, and we continue to offer places and sessions free of charge when the need arises or in emergencies such as parents or carers requiring childcare arrangements to attend hospital appointments. We also offer respite where close or immediate family members are chronically or gravely ill. We also offer childcare where a parent or carer needs to attend

funerals. Many of our parents have no family in the area, we have also provided extra sessions for parents when a new baby has arrived. All of the six children were offered free places due to financial difficulties in either paying for childcare or not being able to access childcare due to starting new jobs or moving into employment after being unemployed.

Two children were given a variety of free sessions so parents and siblings could attend hospital appointments. One child received breakfast and evening meals with us to alleviate food poverty in the family, this continued to be the case through the summer holidays. We continued to offer places to children of Keyworkers even when we were forced to close for other children. Yorkies has also supplied lunch for one child whose parent could not afford to send them with a packed lunch. Early years settings are not covered by the infant school meals initiative, which doesn't start until they are Reception age, so we paid for and supplied this child for the full academic year with lunch. Our office staff identified all six children as requiring extra help over holidays and Christmas and referred them to North Herts District council for various grants available during the Covid Pandemic to supply food and clothing. We continue to reinforce our links with the school and currently have two members of staff on the 'Protecting Vulnerable Groups' committee in order that referrals required to support vulnerable families come through in a more timely manner and so that we are on hand to be able to offer space when and where it is needed. The newly opened Pre School which takes funded families is working with us to benchmark help where it may be required when the child moves to Nursery.

We continue to encourage Parents of both Yorkies and the school to speak to us if they have changing or challenging circumstances, for example parental illness, and the effects of redundancy and furlough on our families. We expect our charity spaces to be more in demand as the furlough scheme ends, and feel well placed to help our families in the coming year. Present circumstances surrounding the pandemic have increased the need for charitable spaces and when we have been allowed to open we have managed to prioritise the families that need us the most.

## YORKIES DAYCARE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2021

---

#### OBJECTIVES AND ACTIVITIES

##### Public benefit

The trustees have complied with the duty in section 4 of the Charities Act 2011 and have regard to the public benefit guidance as issued by the Charity Commission as shown in the objectives above.

We have referred to the guidance on public benefit when reviewing our aims and objectives and in planning our future activities in particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

This public benefit statement forms the basis for all judgements regarding operational reports to the Board meetings, in order to be reassured that the facilities and services currently managed by the charity continue to meet these criteria. At these meeting, the Financial Controller also presents the quarterly financial position including taking account of any restricted funds and the Charity's status as a going concern.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

Yorkies are providing remuneration towards repairs and renewals at York Road Nursery School as the school has suffered from Education Budget cuts and the fabric of the building was old and in need of repair, the areas we contributed to included a new floor in one of the classrooms, the extension of an under cover area so we can be outside in all weathers, the renovation of the classrooms that Yorkies use to incorporate better storage for art areas, and the renovation of the role play 'home area' to include child sized furniture. Yorkies also contributed to the relocation of the library and a 'quiet area' for children to enjoy the books from our library. We are still making provision to support the school and to replace equipment that is old or damaged.

We aim to continue to share our equipment and expertise with the local community, both through the Nursery School and community activities through the Family Centre . These include 'stay and play' sessions.

The trustees have complied with their duty in having due regard to the guidance on public benefit, as published by the Charity Commission, in exercising their powers and duties

##### Developmental achievements

In addition to financial achievements, developmental achievement by the children that attended Yorkies in this year showed outstanding progress for all children in the Early Years Foundation Stage.

#### FINANCIAL REVIEW

##### Financial position

This year total incoming resources amounted to £221,091 (2020 - £212,100), whilst total expenditure amounted to £207,892 (2020 - £222,012). This resulted in net income for the year of £13,199 compared to a net expenditure of £9,912 in 2020.

The trustees are grateful to all those who have contributed in any way to achievement of these results.

**YORKIES DAYCARE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST AUGUST 2021**

---

**FINANCIAL REVIEW**

**Reserves policy**

The Memorandum of Association has established that where the financial balances (sum of unrestricted funding and restricted salary funds) fall below a value equivalent to two months wage costs against known projected income figures a committee meeting will be convened, with H.C.C Early Childhood Unit invited to attend. The trustees will consider how funds can be replaced. Currently the financial balances are £102,579 (2020 - £89,380) which is above the value of 4 (2020 - 3) months' wages costs against known projected income figures.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

New trustees are nominated by members of the board of trustees, interviewed by a panel of trustees and appointed where they have the necessary skills to contribute to the charity's management and development.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....1-11-22..... and signed on its behalf by:

.....  
D Frainer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
YORKIES DAYCARE**

---

**Independent examiner's report to the trustees of Yorkies Daycare ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



S L Cuzner ACA FCCA  
Wags LLP t/a Wagstaffs  
Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

Date: 14/04/2022

YORKIES DAYCARE

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST AUGUST 2021

		2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	3	220,588	211,575
Investment income	4	503	525
<b>Total</b>		<b>221,091</b>	<b>212,100</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Administrative expenses		207,892	222,012
<b>NET INCOME/(EXPENDITURE)</b>		<b>13,199</b>	<b>(9,912)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		89,380	99,292
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>102,579</b>	<b>89,380</b>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION  
31ST AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	9	40,728	39,886
Cash at bank		94,114	83,853
		<b>134,842</b>	<b>123,739</b>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(32,263)	(34,359)
		<b>102,579</b>	<b>89,380</b>
<b>NET CURRENT ASSETS</b>			
		<b>102,579</b>	<b>89,380</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<b>102,579</b>	<b>89,380</b>
<b>NET ASSETS</b>			
		<b>102,579</b>	<b>89,380</b>
<b>FUNDS</b>			
Unrestricted funds		102,579	89,380
<b>TOTAL FUNDS</b>			
		<b>102,579</b>	<b>89,380</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued  
31ST AUGUST 2021

---

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....1-4-22..... and were signed on its behalf by:



.....  
D Frainer - Trustee

The notes form part of these financial statements

## YORKIES DAYCARE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2021

---

#### 1. STATUTORY INFORMATION

Yorkies Daycare is a charity and company limited by guarantee, both registered in England and Wales. The charity and company registration numbers, along with the registered office address, can be found within the reference and administrative details on page one.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

##### **Critical accounting estimates and judgements**

No significant judgements or estimates have had to be made by the trustees in preparing these financial statements.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 25% on cost
Fixtures and fittings	- 20% on cost

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

YORKIES DAYCARE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2021

---

2. ACCOUNTING POLICIES - continued

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Childcare fees	211,528	190,930
Government grants	9,060	20,645
	<u>220,588</u>	<u>211,575</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Interest received	<u>503</u>	<u>525</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

The trustees L Mitchell, R Boyden and D Frainer were paid emoluments totalling £27,999 (2020 - £30,435) for services provided by them to the charity. Such payments were made directly by the charity and carried no further benefit or remuneration.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st August 2021 nor for the year ended 31st August 2020.

YORKIES DAYCARE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2021

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Average monthly number of employees	15	17

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	211,575
Investment income	525
<b>Total</b>	<b>212,100</b>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Administrative expenses	222,012
<b>NET INCOME/(EXPENDITURE)</b>	<b>(9,912)</b>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<b>99,292</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>89,380</b>

YORKIES DAYCARE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2021

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
<b>Cost</b>			
At 1st September 2020 and 31st August 2021	<u>14,985</u>	<u>3,554</u>	<u>18,539</u>
<b>Depreciation</b>			
At 1st September 2020 and 31st August 2021	<u>14,985</u>	<u>3,554</u>	<u>18,539</u>
<b>Net book value</b>			
At 31st August 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31st August 2020	<u>-</u>	<u>-</u>	<u>-</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	33,420	35,616
Prepayments and accrued income	<u>7,308</u>	<u>4,270</u>
	<u>40,728</u>	<u>39,886</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	3,881	6,980
Social security and other taxes	1,415	937
Other creditors	4,482	4,354
Accruals and deferred income	<u>22,485</u>	<u>22,088</u>
	<u>32,263</u>	<u>34,359</u>

**YORKIES DAYCARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2021**

---

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st August 2021.

**YORKIES DAYCARE**

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

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Childcare fees	211,528	190,930
Government grants	9,060	20,645
	<u>220,588</u>	<u>211,575</u>
<b>Investment income</b>		
Interest received	503	525
	<u>221,091</u>	<u>212,100</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' salaries	27,999	30,435
Wages	125,318	139,790
Catering	4,349	6,296
Recruitment expenses	59	514
Rent	20,900	19,000
Insurance	437	385
Office costs	10,852	5,606
Administration costs	163	431
Activity and material costs	6,055	9,926
Other staff costs	1,452	369
Management fees	7,350	7,278
Payroll services	2,958	1,982
	<u>207,892</u>	<u>222,012</u>
<b>Total resources expended</b>	<u>207,892</u>	<u>222,012</u>
<b>Net income/(expenditure)</b>	<u>13,199</u>	<u>(9,912)</u>

This page does not form part of the statutory financial statements

**YORKIES DAYCARE**

England & Wales - Charity number 1088332

---

# Accounts

---

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2020  
FOR  
YORKIES DAYCARE  
(A COMPANY LIMITED BY GUARANTEE)

Wags LLP t/a Wagstaffs  
Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

YORKIES DAYCARE

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2020

---

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7 to 8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

---

YORKIES DAYCARE

REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31ST AUGUST 2020

---

TRUSTEES	D Szanto L Mitchell D Frainer
COMPANY SECRETARY	L Mitchell
REGISTERED OFFICE	York Road Nursery York Road Hitchin Hertfordshire SG5 1XA
REGISTERED COMPANY NUMBER	04001165 (England and Wales)
REGISTERED CHARITY NUMBER	1088332
INDEPENDENT EXAMINER	Wags LLP t/a Wagstaffs Richmond House Walkern Road Stevenage Hertfordshire SG1 3QP

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2020

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

In this financial year we have provided free wraparound care for a total of ten children, and we continue to offer places and sessions free of charge when the need arises or in emergencies such as parents or carers requiring childcare arrangements to attend hospital appointments. We also offer respite where close or immediate family members are chronically or gravely ill. We also offer childcare where a parent or carer needs to attend funerals. Many of our parents have no family in the area, we have also provided extra sessions for parents when a new baby has arrived. Four of these children were offered free places due to financial difficulties in either paying for childcare or not being able to access childcare due to starting new jobs or moving into employment after being unemployed. Two children were offered full time spaces due to a family breakdown complicated by a parent's poor mental health. One child was given a 30 hour entitlement when HMRC made a mistake in calculating benefits and resumed a paid for place when this was sorted out.

Five children were given a variety of free sessions so parents and siblings could attend hospital appointments. One child received breakfast and evening meals with us to alleviate food poverty in the family, this continued to be the case through the summer holidays when we were able to reopen after Covid restrictions. Another vulnerable family with a non-verbal child were given extra free sessions to enable the work done at Nursery in improving the child's communication to continue for a longer period of time. Two other children were given free space when their mothers were hospitalised after giving birth with no immediate family around to help. We continue to reinforce our links with the school and currently have two members of staff on the 'Protecting Vulnerable Groups' committee in order that referrals required to support vulnerable families come through in a more timely manner and so that we are on hand to be able to offer space when and where it is needed. The newly opened Pre School which takes funded families is working with us to benchmark help where it may be required when the child moves to Nursery.

We continue to encourage Parents of both Yorkies and the school to speak to us if they have changing or challenging circumstances, for example parental illness, and the effects of redundancy and furlough on our families. We expect our charity spaces to be more in demand as the furlough scheme ends, and feel well placed to help our families in the coming year. Present circumstances surrounding the pandemic have increased the need for charitable spaces and when we have been allowed to open we have managed to prioritise the families that need us the most.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2020

---

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees have complied with the duty in section 4 of the Charities Act 2011 and have regard to the public benefit guidance as issued by the Charity Commission as shown in the objectives above.

We have referred to the guidance on public benefit when reviewing our aims and objectives and in planning our future activities in particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

This public benefit statement forms the basis for all judgements regarding operational reports to the Board meetings, in order to be reassured that the facilities and services currently managed by the charity continue to meet these criteria. At these meeting, the Financial Controller also presents the quarterly financial position including taking account of any restricted funds and the Charity's status as a going concern.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Yorkies are providing remuneration towards repairs and renewals at York Road Nursery School as the school has suffered from Education Budget cuts and the fabric of the building was old and in need of repair, the areas we contributed to included a new floor in one of the classrooms, the extension of an under cover area so we can be outside in all weathers, the renovation of the classrooms that Yorkies use to incorporate better storage for art areas, and the renovation of the role play 'home area' to include child sized furniture. Yorkies also contributed to the relocation of the library and a 'quiet area' for children to enjoy the books from our library. We are still making provision to support the school and to replace equipment that is old or damaged.

We aim to continue to share our equipment and expertise with the local community, both through the Nursery School and community activities through the Family Centre . These include 'stay and play' sessions.

The trustees have complied with their duty in having due regard to the guidance on public benefit, as published by the Charity Commission, in exercising their powers and duties.

Developmental achievements

In addition to financial achievements, developmental achievement by the children that attended Yorkies in this year showed outstanding progress for all children in the Early Years Foundation Stage.

FINANCIAL REVIEW

Financial position

This year total incoming resources amounted to £212,100 (2019 - £241,987), whilst total expenditure amounted to £222,012 (2019 - £253,940). This resulted in net expenditure for the year of £9,912 compared to a net expenditure of £11,953 in 2019.

The trustees are grateful to all those who have contributed in any way to achievement of these results.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2020

---

FINANCIAL REVIEW

Reserves policy

The Memorandum of Association has established that where the financial balances (sum of unrestricted funding and restricted salary funds) fall below a value equivalent to two months wage costs against known projected income figures a committee meeting will be convened, with H.C.C Early Childhood Unit invited to attend. The trustees will consider how funds can be replaced. Currently the financial balances are £89,380 (2019 - £99,292) which is above the value of 6 (2019 - 7) months' wages costs against known projected income figures.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are nominated by members of the board of trustees, interviewed by a panel of trustees and appointed where they have the necessary skills to contribute to the charity's management and development.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16th April 2021 and signed on its behalf by:

D Frainer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
YORKIES DAYCARE

---

Independent examiner's report to the trustees of Yorkies Daycare ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S L Cuzner ACA FCCA  
Wags LLP t/a Wagstaffs  
Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

5th May 2021

YORKIES DAYCARE

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		-	46
Other trading activities	3	211,575	241,430
Investment income	4	525	511
<b>Total</b>		<b>212,100</b>	<b>241,987</b>
<b>EXPENDITURE ON</b>			
Charitable activities			
Administrative expenses		222,012	253,940
<b>NET INCOME/(EXPENDITURE)</b>		<b>(9,912)</b>	<b>(11,953)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		99,292	111,245
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>89,380</b>	<b>99,292</b>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION  
31ST AUGUST 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	10	39,886	12,577
Cash at bank and in hand		83,853	130,381
		<u>123,739</u>	<u>142,958</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(34,359)	(43,666)
		<u>89,380</u>	<u>99,292</u>
<b>NET CURRENT ASSETS</b>			
		<u>89,380</u>	<u>99,292</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>89,380</u>	<u>99,292</u>
<b>NET ASSETS</b>			
		<u>89,380</u>	<u>99,292</u>
<b>FUNDS</b>			
Unrestricted funds		<u>89,380</u>	<u>99,292</u>
<b>TOTAL FUNDS</b>			
		<u>89,380</u>	<u>99,292</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued  
31ST AUGUST 2020

---

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16th April 2021 and were signed on its behalf by:

D Frainer - Trustee

The notes form part of these financial statements

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2020

---

1. STATUTORY INFORMATION

Yorkies Daycare is a charity and company limited by guarantee, both registered in England and Wales. The charity and company registration numbers, along with the registered office address, can be found within the reference and administrative details on page one.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis.

Critical accounting estimates and judgements

No significant judgements or estimates have had to be made by the trustees in preparing these financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 25% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2020

## 2. ACCOUNTING POLICIES - continued

## Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Childcare fees	190,930	242,250
Full time discount	-	(820)
Government grants	20,645	-
	<u>211,575</u>	<u>241,430</u>

## 4. INVESTMENT INCOME

	2020	2019
	£	£
Interest received	525	511
	<u>525</u>	<u>511</u>

## 5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	-	710
	<u>-</u>	<u>710</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2020

6. TRUSTEES' REMUNERATION AND BENEFITS

The trustees L Mitchell, R Boyden and D Frainer were paid emoluments totalling £16,263 (2019 - £37,708) for services provided by them to the charity. Such payments were made directly by the charity and carried no further benefit or remuneration.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2020 nor for the year ended 31st August 2019.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Average monthly number of employees	17	15
	<u>17</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	46
Other trading activities	241,430
Investment income	511
	<u>241,987</u>
Total	241,987
EXPENDITURE ON	
Charitable activities	
Administrative expenses	253,940
	<u>(11,953)</u>
NET INCOME/(EXPENDITURE)	(11,953)
RECONCILIATION OF FUNDS	
Total funds brought forward	111,245

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2020

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	<u>99,292</u>

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
Cost			
At 1st September 2019 and 31st August 2020	<u>14,985</u>	<u>3,554</u>	<u>18,539</u>
Depreciation			
At 1st September 2019 and 31st August 2020	<u>14,985</u>	<u>3,554</u>	<u>18,539</u>
Net book value			
At 31st August 2020	<u>-</u>	<u>-</u>	<u>-</u>
At 31st August 2019	<u>-</u>	<u>-</u>	<u>-</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	35,616	8,349
Prepayments and accrued income	4,270	4,228
	<u>39,886</u>	<u>12,577</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2020

---

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Trade creditors	6,980	14,722
Social security and other taxes	937	1,346
Other creditors	4,354	3,428
Accruals and deferred income	22,088	24,170
	<u>34,359</u>	<u>43,666</u>

## 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2020.

YORKIES DAYCARE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2020

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Gifts	-	46
Other trading activities		
Childcare fees	190,930	242,250
Full time discount	-	(820)
Government grants	20,645	-
	<u>211,575</u>	<u>241,430</u>
Investment income		
Interest received	525	511
	<u>212,100</u>	<u>241,987</u>
<b>EXPENDITURE</b>		
Charitable activities		
Trustees' salaries	16,263	37,708
Wages	153,962	130,804
Catering	6,296	7,348
Recruitment expenses	514	296
Rent	19,000	16,900
Insurance	385	380
Office costs	5,606	12,122
Administration costs	431	1,102
Activity and material costs	9,926	6,480
Other staff costs	369	1,690
Management fees	7,278	7,289
Payroll services	1,982	547
Fixtures and fittings	-	711
Grants to institutions	-	30,563
	<u>222,012</u>	<u>253,940</u>
Total resources expended	<u>222,012</u>	<u>253,940</u>
Net expenditure	<u>(9,912)</u>	<u>(11,953)</u>

This page does not form part of the statutory financial statements