

Company registration number: 04861822
Charity registration number: 1100529

Haltwhistle Little Star Pre-School

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2021

CI Accountancy Ltd
1st Floor
5 Cattle Market
Hexham
Northumberland
NE46 1NJ

Haltwhistle Little Star Pre-School

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Haltwhistle Little Star Pre-School
Reference and Administrative Details

Charity name	Haltwhistle Little Star Pre-School
Charity registration number	1100529
Company registration number	04861822
Principal office	Woodhead Lane Haltwhistle Northumberland NE49 9DP
Registered office	Woodhead Lane Haltwhistle Northumberland NE49 9DP
Trustees	Lydia Denise Roberts Joanne Atkinson Hazel Marie Fletcher
Secretary	Lydia Denise Roberts
Accountant	CI Accountancy Ltd 1st Floor 5 Cattle Market Hexham Northumberland NE46 1NJ

Haltwhistle Little Star Pre-School

Trustees' Report

The trustees present their report and the financial statements for the year ended 31 August 2020. The trustees, who are also directors of Haltwhistle Little Star Pre-School for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Structure

Haltwhistle Little Star is a Private Company, limited by Guarantee with no Share Capital, formed under Section 30 of the Companies Act.

Governance

The Charity is governed by the trustees who meet twice a year to plan the short and long term aims and also set out the strategies required to meet these aims. There is a child protection policy in place, DBS checks are also carried out prior to employment or trusteeship. Trustees receive no remuneration or other benefits, and give their time voluntarily.

Management

The management of the Charity on a day to day basis is controlled by Ms C Roberts and Ms S Roberts. Financial control is operated by Mrs D Roberts. Charity policy decisions are made by the trustees in consultation with the managers.

Objectives and activities

Objectives

To enhance the development and education of children, primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups and by: (A) offering appropriate, play, education and care facilities, together with the right of parents to take responsibility for, and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability, (B) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs: (C) instigating and adhering to and furthering the aim of The Pre-School Learning Alliance.

Activities

In order to achieve these objectives, the Charity operates a pre-school nursery for children in Haltwhistle and the surrounding area from birth to 4 years of age.

The Charity also operates before and afterschool clubs – the majority of children for these sessions attend from Haltwhistle Community Campus First School although children from other schools are also very welcome. At present we have 2 children who attend by taxi after school at Hexham and Greenhead.

Achievements and performance

Achievements

Haltwhistle Little Star Pre-School

Trustees' Report

During the year, the Charities goals and objectives were achieved.

During the year we worked hard making our environment as inviting as possible. We have used natural colours and textures to provide a calming environment that children can thrive and achieve in.

We have had a very challenging year. Many of our families were made redundant or put on furlough, so numbers of children attending has been very low. Our private income from families has dropped dramatically and staff were placed on flexible furlough. Due to low numbers we are now open only 4 days a week, being closed on a Friday.

We thank our staff for facing the challenges the pandemic brought and continuing to work for the best interests of children attending.

Staff Training

Staff continue to update their knowledge

In November all staff completed Future Learn Covid-19 Psychological First Aid Training on line. This focused on the mental health of practitioners and children.

5 staff members successfully renewed the Level 2 Award in Food Safety - Early Years, which is valid for 3 years.

Samantha and Claire completed the Food Standard Agency Allergy and Intolerance Training. The new EYFS comes into force in September. Samantha has completed all the NCC training for this and has disseminated to the staff team.

Fundraising and donations

Northumberland County Council gave us a further grant of £5,000, for Covid-19 in October 20 which was very much appreciated.

As Denise is retiring this year, the time is right to update our software packages to minimise time needed for admin. After looking at lots of options, we decided the Family software was the most user friendly and the one 'package' would cover both the Tapestry package and First Steps package we have been using since we opened 16 years ago. So, we took advantage of the grant money and used it to update our software for child tracking, invoicing and registration by way of the Family software. This was a 50% reduction than through Early Years Alliance.

Redwing Solutions were hired for HR Support. We needed this when we had to make a member of staff redundant and all our staff policies were in need of updating and new staff contracts. At this very challenging time, we need the reassurance from an HR Company that steps taken are correct and we are doing the right thing by our staff.

We received a further grant from NCC of £8,000 in June 2021, which has been spent on staff wages. The children coming in all need extra help and we are running with extra staff to cater for the children's needs.

Investments

The trustees are very conscious of the need to be responsible when it comes to investing the Charities surplus funds. At the present time, it has been decided that these surplus funds should only be invested in a deposit account based with our current bankers.

We thank our fantastic committed staff team for efforts during a very trying year.

Haltwhistle Little Star Pre-School
Trustees' Report

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:

.....*D. Roberts*.....

Lydia Denise Roberts
Trustee

Date:.....*9/5/2022*.....

Independent Examiner's Report to the Trustees of Haltwhistle Little Star Pre-School

I report on the accounts of the company for the year ended 31 August 2021, which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

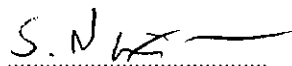
Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
CI Accountancy Ltd

Date: 
.....

1st Floor
5 Cattle Market
Hexham
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Haltwhistle Little Star Pre-School

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 August 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	84,390	-	84,390	87,253
Activities for generating funds		-	-	-	14
Incoming resources from charitable activities	4	43,886	4,855	48,741	74,345
Total incoming resources		<u>128,276</u>	<u>4,855</u>	<u>133,131</u>	<u>161,612</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	5	142,315	-	142,315	151,986
Charitable activities	5	80	4,855	4,935	4,935
Governance costs	5	1,680	-	1,680	1,500
Total resources expended		<u>144,075</u>	<u>4,855</u>	<u>148,930</u>	<u>158,421</u>
Net movements in funds		(15,799)	-	(15,799)	3,191
Reconciliation of funds					
Total funds brought forward		30,852	-	30,852	27,661
Total funds carried forward		<u>15,053</u>	<u>-</u>	<u>15,053</u>	<u>30,852</u>

The notes on pages 9 to 16 form an integral part of these financial statements.

Haltwhistle Little Star Pre-School (Registration number: 04861822)

Balance Sheet as at 31 August 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		151,258		156,193
Current assets					
Debtors	11	496		-	
Cash at bank and in hand		17,137		45,622	
		<u>17,633</u>		<u>45,622</u>	
Creditors: Amounts falling due within one year	12	<u>(9,620)</u>		<u>(21,890)</u>	
Net current assets			<u>8,013</u>		<u>23,732</u>
Total assets less current liabilities			159,271		179,925
Creditors: Amounts falling due after more than one year	13		<u>(144,218)</u>		<u>(149,073)</u>
Net assets			<u>15,053</u>		<u>30,852</u>
The funds of the charity:					
Restricted funds			-		-
Unrestricted funds					
Unrestricted income funds			<u>15,053</u>		<u>30,852</u>
Total charity funds			<u>15,053</u>		<u>30,852</u>

The notes on pages 9 to 16 form an integral part of these financial statements.

Haltwhistle Little Star Pre-School (Registration number: 04861822)

Balance Sheet as at 31 August 2021

..... *continued*

For the financial year ended 31 August 2021, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008 January 2015).

Approved by the Board on 9/8/2022 and signed on its behalf by:



.....
Hazel Marie Fletcher
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 17.

Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

The charity has not received any goods for use by the charity itself.

Shop income is recognised as earned (that is, as the related goods or services are provided).

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

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Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Leasehold properties	straight line over 50 years
Fixtures, fittings & equipment	straight line between 4 and 10 years

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

..... continued

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Grants				
Grants - other agencies	42,807	-	42,807	18,269
Donation Of Food From J R Holland				
Donated goods	-	-	-	1,684
Early Education Provision				
Grants - other agencies	28,141	-	28,141	59,534
WFRU - Milk				
Grants - other agencies	83	-	83	199
Fundraising				
Appeals and donations	13,359	-	13,359	7,567
	<u>84,390</u>	<u>-</u>	<u>84,390</u>	<u>87,253</u>

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Grants - other agencies	<u>71,031</u>	<u>4,855</u>	<u>75,886</u>	<u>82,857</u>

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

..... continued

4 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
2 to 4 Area				
Appeals and donations	43,886	-	43,886	59,205
Babies & Toddlers				
Appeals and donations	-	-	-	10,285
Pre-school Nursery				
Grants - other agencies	-	4,855	4,855	4,855
	<u>43,886</u>	<u>4,855</u>	<u>48,741</u>	<u>74,345</u>

5 Total resources expended

	Donations and legacies £	Pre-school Nursery £	Governance £	Total £
Direct costs				
Cost of goods sold	2,887	-	-	2,887
Employment costs	121,168	-	-	121,168
Establishment costs	8,303	-	-	8,303
Repairs and maintenance	2,966	-	-	2,966
Office expenses	329	-	-	329
Subscriptions and donations	1,645	-	-	1,645
Cleaning	2,563	-	-	2,563
Bank charges	90	-	-	90
Depreciation of tangible fixed assets	-	4,935	-	4,935
	<u>139,951</u>	<u>4,935</u>	<u>-</u>	<u>144,886</u>
Support costs				
Office expenses	305	-	-	305
Printing, posting and stationery	405	-	-	405
Advertising and promotion	214	-	-	214
Accountancy fees	-	-	1,680	1,680
Legal and professional costs	1,440	-	-	1,440
	<u>2,364</u>	<u>-</u>	<u>1,680</u>	<u>4,044</u>
	<u>142,315</u>	<u>4,935</u>	<u>1,680</u>	<u>148,930</u>

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

..... continued

6 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

7 Net (expenditure)/income

Net (expenditure)/income is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>4,935</u>	<u>4,935</u>

8 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries	110,630	124,126
Social security	7,579	7,240
Other pension costs	<u>1,986</u>	<u>2,046</u>
	<u>120,195</u>	<u>133,412</u>

9 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

..... continued

10 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 September 2020 and 31 August 2021	<u>242,736</u>	<u>795</u>	<u>243,531</u>
Depreciation			
As at 1 September 2020	86,940	398	87,338
Charge for the year	<u>4,855</u>	<u>80</u>	<u>4,935</u>
As at 31 August 2021	<u>91,795</u>	<u>478</u>	<u>92,273</u>
Net book value			
As at 31 August 2021	<u>150,941</u>	<u>317</u>	<u>151,258</u>
As at 31 August 2020	<u>155,796</u>	<u>397</u>	<u>156,193</u>

11 Debtors

	2021 £	2020 £
Trade debtors	335	-
Prepayments and accrued income	<u>161</u>	<u>-</u>
	<u>496</u>	<u>-</u>

12 Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	660	140
Taxation and social security	2,178	1,844
Other creditors	5,282	18,406
Accruals and deferred income	<u>1,500</u>	<u>1,500</u>
	<u>9,620</u>	<u>21,890</u>

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

..... *continued*

13 Creditors: Amounts falling due after more than one year

	2021	2020
	£	£
Other creditors	<u>144,218</u>	<u>149,073</u>

14 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

15 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £1,986 (2020 - £2,046).

Contributions totalling £427 (2020 - £411) were payable to the scheme at the end of the period and are included in creditors.

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

..... continued

16 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

17 Analysis of funds

	At 1 September 2020	Incoming resources	Resources expended	At 31 August 2021
	£	£	£	£
General Funds				
Unrestricted income fund	30,852	128,276	(144,075)	15,053
Restricted Funds				
Restricted income fund	-	4,855	(4,855)	-
	<u>30,852</u>	<u>133,131</u>	<u>(148,930)</u>	<u>15,053</u>

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible assets	156,113	(4,855)	151,258	156,193
Current assets	17,633	4,855	17,633	45,622
Creditors: Amounts falling due within one year	(9,620)	-	(9,620)	(21,890)
Creditors: Amounts falling due after more than one year	<u>(149,073)</u>	<u>-</u>	<u>(144,218)</u>	<u>(149,073)</u>
Net assets	<u>15,053</u>	<u>-</u>	<u>15,053</u>	<u>30,852</u>

Haltwhistle Little Star Pre-School
Statement of financial activities by fund Year Ended 31 August 2021

	Unrestricted income fund 2021	Unrestricted income fund 2020
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	84,390	87,253
Activities for generating funds	-	14
Incoming resources from charitable activities	43,886	69,490
Total incoming resources	<u>128,276</u>	<u>156,757</u>
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	142,315	151,986
Charitable activities	80	80
Governance costs	1,680	1,500
Total resources expended	<u>144,075</u>	<u>153,566</u>
Net movements in funds	(15,799)	3,191
Reconciliation of funds		
Total funds brought forward	30,852	27,661
Total funds carried forward	<u>15,053</u>	<u>30,852</u>

This page does not form part of the statutory financial statements.

Haltwhistle Little Star Pre-School
Statement of financial activities by fund Year Ended 31 August 2021

..... continued

	Restricted income fund 2021	Restricted income fund 2020
	£	£
Incoming resources		
Incoming resources from charitable activities	4,855	4,855
Total incoming resources	<u>4,855</u>	<u>4,855</u>
Resources expended		
Charitable activities	4,855	4,855
Total resources expended	<u>4,855</u>	<u>4,855</u>
Reconciliation of funds		
Total funds carried forward	<u>-</u>	<u>-</u>

This page does not form part of the statutory financial statements.