

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 2022

CI Accountancy Ltd
11-12 The Courtyard
St. Mary's Chare
Hexham
Northumberland
NE46 1NH

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 11-12 The Courtyard St. Mary's Chare Hexham Northumberland NE46 1NH

Haltwhistle Little Star Pre-School

Trustees' Report

The trustees present their report and the financial statements for the year ended 31 August 2022. 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

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

Staff Training

Haltwhistle Little Star Pre-School

Trustees' Report

Staff continue to update their knowledge

Samantha and Claire successfully completed the Designated Lead Safeguarding Training. This was disseminated down to all staff members.

Samantha took part in Narrowing the Gap Training and is now a Thrive licenced practitioner.

Samantha and Claire took part in the Oral Health Training.

Claire successfully completed the Building on Success Training, which covers Speech, Language, Maths and PSED.

Fundraising and donations

We sold Christmas cards, mugs and tea towels from Class Fundraising and raised £55.20 which we used for Christmas gifts and Christmas activities for the children.

The Christmas raffle made £67.00, thanks to the generosity of parents and staff who provided prizes for the raffle and parents/families who bought tickets. All money raised was spent on treats for all the children over the Christmas period.

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.

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:



Lydia Denise Roberts
Trustee

Date: 24/11/22

**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 2022, which are set out on pages 5 to 15.

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
CI Accountancy Ltd

Date: *02/12/2022*

11-12 The Courtyard
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NE46 1NH

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

Balance Sheet as at 31 August 2022

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For the financial year ended 31 August 2022, 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 24/11/22 and signed on its behalf by:



.....

Hazel Marie Fletcher
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2022

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 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.

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

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.

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2022

..... continued

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.

2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and legacies				
Appeals and donations	546	-	546	-
Grants				
Grants - other agencies	966	-	966	42,807
Early Education Provision				
Grants - other agencies	44,022	-	44,022	28,141
WFRU - Milk				
Grants - other agencies	87	-	87	83
Fundraising				
Appeals and donations	24,981	-	24,981	13,359
	<u>70,602</u>	<u>-</u>	<u>70,602</u>	<u>84,390</u>

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2022

..... continued

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Grants - other agencies	45,075	4,855	49,930	75,886

4 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
2 to 4 Area				
Appeals and donations	39,882	-	39,882	43,886
Pre-school Nursery				
Grants - other agencies	-	4,855	4,855	4,855
	39,882	4,855	44,737	48,741

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2022

..... continued

5 Total resources expended

	Donations and legacies	Pre-school Nursery	Governance	Total
	£	£	£	£
Direct costs				
Cost of goods sold	3,011	-	-	3,011
Employment costs	99,476	-	-	99,476
Establishment costs	5,556	-	-	5,556
Repairs and maintenance	2,172	-	-	2,172
Subscriptions and donations	2,313	-	-	2,313
Cleaning	1,897	-	-	1,897
Bad debt expense	699	-	-	699
Bank charges	58	-	-	58
Depreciation of tangible fixed assets	-	4,935	-	4,935
	<u>115,182</u>	<u>4,935</u>	<u>-</u>	<u>120,117</u>
Support costs				
Office expenses	1,034	-	-	1,034
Printing, posting and stationery	541	-	-	541
Advertising and promotion	246	-	-	246
Accountancy fees	-	-	1,667	1,667
Legal and professional costs	1,452	-	-	1,452
	<u>3,273</u>	<u>-</u>	<u>1,667</u>	<u>4,940</u>
	<u>118,455</u>	<u>4,935</u>	<u>1,667</u>	<u>125,057</u>

6 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

7 Net expenditure

Net expenditure is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>4,935</u>	<u>4,935</u>

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2022

..... *continued*

8 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2022	2021
	£	£
Wages and salaries	93,822	110,630
Social security	3,064	7,579
Other pension costs	1,170	1,986
	<u>98,056</u>	<u>120,195</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 2022

..... continued

10 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 September 2021 and 31 August 2022	<u>242,736</u>	<u>795</u>	<u>243,531</u>
Depreciation			
As at 1 September 2021	91,795	478	92,273
Charge for the year	<u>4,855</u>	<u>80</u>	<u>4,935</u>
As at 31 August 2022	<u>96,650</u>	<u>558</u>	<u>97,208</u>
Net book value			
As at 31 August 2022	<u>146,086</u>	<u>237</u>	<u>146,323</u>
As at 31 August 2021	<u>150,941</u>	<u>317</u>	<u>151,258</u>

11 Debtors

	2022 £	2021 £
Trade debtors	973	335
Prepayments and accrued income	<u>-</u>	<u>161</u>
	<u>973</u>	<u>496</u>

12 Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	47	660
Taxation and social security	1,346	2,178
Other creditors	5,209	5,282
Accruals and deferred income	<u>1,500</u>	<u>1,500</u>
	<u>8,102</u>	<u>9,620</u>

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2022

..... *continued*

13 Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Other creditors	<u>139,363</u>	<u>144,218</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 £1,170 (2021 - £1,986).

Contributions totalling £354 (2021 - £427) 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 2022

..... 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 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General Funds				
Unrestricted income fund	15,053	110,484	(120,202)	5,335
Restricted Funds				
Restricted income fund	-	4,855	(4,855)	-
	<u>15,053</u>	<u>115,339</u>	<u>(125,057)</u>	<u>5,335</u>

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible assets	151,178	(4,855)	146,323	151,258
Current assets	6,477	-	6,477	17,633
Creditors: Amounts falling due within one year	(3,247)	(4,855)	(8,102)	(9,620)
Creditors: Amounts falling due after more than one year	-	(139,363)	(139,363)	(144,218)
Net assets	<u>154,408</u>	<u>(149,073)</u>	<u>5,335</u>	<u>15,053</u>

Haltwhistle Little Star Pre-School
Statement of financial activities by fund Year Ended 31 August 2022

	Unrestricted income fund 2022	Unrestricted income fund 2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	70,602	84,390
Incoming resources from charitable activities	39,882	43,886
Total incoming resources	<u>110,484</u>	<u>128,276</u>
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	118,455	142,315
Charitable activities	80	80
Governance costs	1,667	1,680
Total resources expended	<u>120,202</u>	<u>144,075</u>
Net movements in funds	(9,718)	(15,799)
Reconciliation of funds		
Total funds brought forward	<u>15,053</u>	<u>30,852</u>
Total funds carried forward	<u><u>5,335</u></u>	<u><u>15,053</u></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 2022

..... *continued*

	Restricted income fund 2022	Restricted income fund 2021
	£	£
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.