

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 2023

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.

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

The whole staff team undertook Paediatric First Aid Training.

Managers, Samantha and Claire renewed the Level 2 Food Hygiene Training and Allergy Training, ACES (Adverse Childhood Experiences) Training and Oral Health Training Refresher.

Claire attended a Working with Babies course.

Samantha is a Thrive licenced practitioner.

Fundraising and donations

We were very honoured to have received a donation from Ellie Spirit of Haltwhistle Fund. We received £625, and this was used towards running costs. Ellie's children both attended Little Star and we give our heartfelt condolences to the family.

We had a Christmas raffle and table top sale which raised £95. All money raised was spent on treats for all the children over the Christmas period.

Our Easter raffle made £49.

We made £36.53 from Amazon Smile promotion.

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:.....

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 2023, 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

Date:.....

11-12 The Courtyard
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Haltwhistle Little Star Pre-School

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 August 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	56,917	-	56,917	70,602
Incoming resources from charitable activities	4	31,967	4,855	36,822	44,737
Total incoming resources		<u>88,884</u>	<u>4,855</u>	<u>93,739</u>	<u>115,339</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	5	91,066	-	91,066	118,455
Charitable activities	5	80	4,855	4,935	4,935
Governance costs	5	1,440	-	1,440	1,667
Total resources expended		<u>92,586</u>	<u>4,855</u>	<u>97,441</u>	<u>125,057</u>
Net movements in funds		(3,702)	-	(3,702)	(9,718)
Reconciliation of funds					
Total funds brought forward		5,214	-	5,214	15,053
Total funds carried forward		<u>1,512</u>	<u>-</u>	<u>1,512</u>	<u>5,335</u>

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

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

Balance Sheet as at 31 August 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		141,388		146,323
Current assets					
Debtors	11	858		973	
Cash at bank and in hand		3,462		5,504	
		<u>4,320</u>		<u>6,477</u>	
Creditors: Amounts falling due within one year	12	<u>(9,688)</u>		<u>(8,102)</u>	
Net current liabilities			<u>(5,368)</u>		<u>(1,625)</u>
Total assets less current liabilities			136,020		144,698
Creditors: Amounts falling due after more than one year	13		<u>(134,508)</u>		<u>(139,363)</u>
Net assets			<u><u>1,512</u></u>		<u><u>5,335</u></u>
The funds of the charity:					
Restricted funds			-		-
Unrestricted funds					
Unrestricted income funds			<u>1,512</u>		<u>5,335</u>
Total charity funds			<u><u>1,512</u></u>		<u><u>5,335</u></u>

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

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

Balance Sheet as at 31 August 2023

..... *continued*

For the financial year ended 31 August 2023, 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 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 2023

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 2023

..... 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 2023 £	Total Funds 2022 £
Donations and legacies				
Appeals and donations	-	-	-	546
Interest on cash deposits	13	-	13	-
	13	-	13	546
Grants				
Grants - other agencies	-	-	-	966
Early Education Provision				
Grants - other agencies	28,640	-	28,640	44,022
WFRU - Milk				
Grants - other agencies	91	-	91	87
Fundraising				
Appeals and donations	28,173	-	28,173	24,981
	56,917	-	56,917	70,602

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2023

..... continued

3 Grants receivable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants - other agencies	28,731	4,855	33,586	49,930

4 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
2 to 4 Area				
Appeals and donations	31,967	-	31,967	39,882
Pre-school Nursery				
Grants - other agencies	-	4,855	4,855	4,855
	31,967	4,855	36,822	44,737

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2023

..... continued

5 Total resources expended

	Donations and legacies	Pre-school Nursery	Governance	Total
	£	£	£	£
Direct costs				
Cost of goods sold	2,653	-	-	2,653
Employment costs	71,250	-	-	71,250
Establishment costs	6,881	-	-	6,881
Repairs and maintenance	2,709	-	-	2,709
Subscriptions and donations	2,269	-	-	2,269
Cleaning	1,287	-	-	1,287
Bank charges	49	-	-	49
Depreciation of tangible fixed assets	-	4,935	-	4,935
	<u>87,098</u>	<u>4,935</u>	<u>-</u>	<u>92,033</u>
Support costs				
Office expenses	812	-	-	812
Printing, posting and stationery	393	-	-	393
Advertising and promotion	339	-	-	339
Accountancy fees	-	-	1,440	1,440
Legal and professional costs	2,424	-	-	2,424
	<u>3,968</u>	<u>-</u>	<u>1,440</u>	<u>5,408</u>
	<u>91,066</u>	<u>4,935</u>	<u>1,440</u>	<u>97,441</u>

6 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

7 Net expenditure

Net expenditure is stated after charging:

	2023 £	2022 £
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 2023

..... *continued*

8 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries	67,585	93,822
Social security	512	3,064
Other pension costs	1,934	1,170
	<u>70,031</u>	<u>98,056</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 2023

..... continued

10 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 September 2022 and 31 August 2023	<u>242,735</u>	<u>795</u>	<u>243,530</u>
Depreciation			
As at 1 September 2022	96,649	558	97,207
Charge for the year	<u>4,855</u>	<u>80</u>	<u>4,935</u>
As at 31 August 2023	<u>101,504</u>	<u>638</u>	<u>102,142</u>
Net book value			
As at 31 August 2023	<u>141,231</u>	<u>157</u>	<u>141,388</u>
As at 31 August 2022	<u>146,086</u>	<u>237</u>	<u>146,323</u>

11 Debtors

	2023 £	2022 £
Trade debtors	<u>858</u>	<u>973</u>

12 Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,887	47
Taxation and social security	498	1,346
Other creditors	5,803	5,209
Accruals and deferred income	<u>1,500</u>	<u>1,500</u>
	<u>9,688</u>	<u>8,102</u>

Haltwhistle Little Star Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2023

..... *continued*

13 Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	<u>134,508</u>	<u>139,363</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 £1,934 (2022 - £1,170).

Contributions totalling £948 (2022 - £354) 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 2023

..... 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 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General Funds				
Unrestricted income fund	5,214	88,884	(92,586)	1,512
Restricted Funds				
Restricted income fund	-	4,855	(4,855)	-
	5,214	93,739	(97,441)	1,512

18 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	146,243	(4,855)	141,388	146,323
Current assets	4,320	-	4,320	6,477
Creditors: Amounts falling due within one year	(1,427)	(8,261)	(9,688)	(8,102)
Creditors: Amounts falling due after more than one year	-	(134,508)	(134,508)	(139,363)
Net assets	149,136	(147,624)	1,512	5,335

Haltwhistle Little Star Pre-School

Statement of financial activities by fund Year Ended 31 August 2023

	Unrestricted income fund 2023	Unrestricted income fund 2022
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	56,917	70,602
Incoming resources from charitable activities	31,967	39,882
Total incoming resources	<u>88,884</u>	<u>110,484</u>
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	91,066	118,455
Charitable activities	80	80
Governance costs	1,440	1,667
Total resources expended	<u>92,586</u>	<u>120,202</u>
Net movements in funds	(3,702)	(9,718)
Reconciliation of funds		
Total funds brought forward	5,214	15,053
Total funds carried forward	<u><u>1,512</u></u>	<u><u>5,335</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 2023

..... continued

	Restricted income fund 2023	Restricted income fund 2022
	£	£
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.