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QUEENSWAY CHAPEL PRE-SCHOOL  
ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2022

CHAPPELL ASSOCIATES LIMITED  
Chartered Accountants  
Westfield House  
Bratton Road  
Westbury  
Wiltshire BA13 3EP

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## **QUEENSWAY CHAPEL PRE-SCHOOL**

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## **QUEENSWAY CHAPEL PRE-SCHOOL**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report and accounts for the year ended 31 March 2022. The accounts have been prepared in accordance with current statutory requirements and the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

#### **Reference and Administration Details of the Charity, its Trustees and Advisers**

Queensway Chapel Pre-school is a registered charity (number 1104578) and a private company (registered in England and Wales, number 4934227) limited by guarantee. The charity's governing documents are its Memorandum and Articles of Association.

#### **Trustees**

The trustees for the year ended 31 March 2022 were as follows:

A E Arnold  
R E Erwin (Chairperson)  
J Lloyd

#### **Key Senior Staff**

Sally Oliver – Charity Business Manager  
Jenna Harrold – Charity Childcare Manager

Registered Office and  
Operational address:

Queensway Chapel Pre-School Ltd  
Queensway  
Melksham  
Wiltshire SN12 7LQ

Bankers:

Barclays Bank plc  
46 High Street  
Keynsham  
Bristol  
BS31 1DX

Solicitors:

Wansbroughs Solicitors  
Northgate House  
Devizes  
Wiltshire  
SN10 1JX

Independent examiners:

Chappell Associates Limited  
Westfield House  
Bratton Road  
Westbury  
Wiltshire BA13 3EP

## **Structure, Governance and Management**

### **Governing Document**

Queensway Chapel Pre-school is a charitable company limited by guarantee, incorporated on 16 October 2003 and registered as a charity on 28 June 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

### **Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law. They are elected from the membership of the charity. Under the requirements of the Memorandum and Articles of Association one third of the directors must retire each year, but may offer themselves for re-election.

### **Trustee Induction and Training**

On appointment the directors/trustees receive publications from Companies House and the Charity Commission for study which detail their duties and responsibilities. They also are kept up-to-date on pre-school matters by the Nursery Business Manager and Nursery Childcare Manager.

### **Organisational structure and decision-making**

The trustees meet formally on a bi-monthly basis to consider the formulation and development of policy. Day to day policy responsibility for the management of the administration of the charity has been delegated by the trustees to the Charity Business Manager – Sally Oliver, whilst day to day policy responsibility for the management of childcare has been delegated to the Charity Childcare Manager – Jenna Harrold.

### **Risk Management**

A detailed review of risks has been carried out covering the major aspects of the charity's work. The analysis ranged from strategic and legal issues to finance and insurance matters. Future action necessary has been noted and the analysis will be kept under review. Appropriate procedures have been established to mitigate the risks the charity faces.

### **Reserve Policy**

It is not possible either to mitigate the impact of certain risks or provide insurance cover. The trustees have identified a level of reserves which should be held against these risks. Such risks include major unforeseen repairs and maintenance, staff long-term sickness, significant and sustained shortfalls in income resulting in staff redundancies. In addition, the trustees recognize the need to build up funds for the improvement of the facilities and services provided by the nursery. The sum identified to meet these requirements is kept under regular review.

### **Objectives and Activities**

The Company's objects and principal activities are :

- a) to work with parents and children in ways consistent with the principles of the Christian religion to promote the physical, intellectual and social development and well-being of pre-school children in Melksham and neighbouring areas, particularly those who are disadvantaged, to ensure they are ready to flourish when they get to school; and,



- b) to advance the education of parents of children attending the pre-school.
- c) that the Trustees have had regard to the public guidance issued by the Commission on public benefit.

### **Achievements and Performance**

The charity's Business Plan for the period 2018-2022 identified the following key issues:

- a) Sustainability of ownership and management of the Nursery.
- b) Application of Christian principles
- c) Development of Premises
- d) Measuring Outcomes
- e) Improving the working experience for our staff
- f) Preparing for Change

During 2021-2022, further progress was made in each of these areas, as follows:

#### **Sustainability of ownership and management of the Nursery**

Links were strengthened between Queensway Chapel and the Nursery. A new trustee was appointed, but due to family circumstances has had to step down. We are currently recruiting for the trustees.

#### **Application of Christian principles**

The website and prospectus clearly specifies our ethos which has been updated recently. Every child who leaves the Nursery receives a copy of the Bible. The trustees and staff regularly tell Bible stories to the children and the trustees support the staff when celebrating Christian festivals. There is a monthly prayer meeting for the nursery. A Nursery Chaplain has recently been appointed to strengthen the spiritual ethos and support staff and family's as they require.

#### **Development of Premises**

Further work on clearing and tidying the nursery has been undertaken and the external appearance of the building has been improved.

#### **Measuring Outcomes**

This past year the children have adapted well with transitioning out of the pandemic. It seems as though some children have been more effected by COVID pandemic and have had to have support with their social skills, separation from their parents/carers and communication difficulties. Our SENCO has been

working hard getting children's support plans and speech and language targets up together ready for the children who have additional needs move onto school.

The children have shown steady progress throughout the nursery with some children having additional support from our SENCO and other professionals and the majority of children are where they should be within the early year's foundation stage.

### **Improving the working experience for our staff**

A new manager was appointed and started at the Nursery early March 2022. We want to thank Lisa Angel for all the hard work she invested in the Nursery supporting both children and staff. Jenna Harrold will take the Nursery forward from this point.

We encourage our staff with their own personal professional development and training and recently introduced "Noodle Now" to increase access to staff to the resources they need. We have policies which protect and safeguard each individual. We endeavour to make the working environment as pleasant as possible. We hold each member of staff in high regard and value the contributions they make.

### **Preparing for Change**

As we celebrate 40 years of childcare in the Queensway area of Melksham, we are intending to refresh our vision. Our purpose is to provide the best environment and care for each individual child. We aim to create a loving community within the Nursery. We are grateful for the hard work of our staff in the care that they give to the children. We are also grateful for the prayers and support that we receive from our members and friends. Without this support we would be unable to fulfil our mission.

### **Conclusion**

The advice and support from Wiltshire Council has been helpful for the Nursery staff, especially with the new appointment. We are looking forward to the future with our projects to further develop the Nursery.

Rachel Erwin – Chairwoman

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF QUEENSWAY CHAPEL PRE-SCHOOL**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022, which is set out on pages 7 to 12.

### **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 examiners report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body list in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 accounting 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.

Signed



June 2022  
**Andrew Chappell**  
**Chappell Associates Limited**  
Chartered Accountants  
Westfield House  
Bratton Road  
Westbury  
Wiltshire  
BA13 3EP



# QUEENSWAY CHAPEL PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds 2022 £	Total Funds 2021 £
<b>INCOMING RESOURCES</b>			
Incoming resources from generated funds:			
Donations		421	974
Activities for generating funds:			
Fundraising		3,533	2,223
Investment income		2	90
Incoming resources from charitable activities			
Educational grants/fees		284,929	231,856
Other income		1,395	11,685
<b>TOTAL INCOMING RESOURCES</b>		<b>290,280</b>	<b>246,828</b>
<b>RESOURCES EXPENDED</b>			
Costs of generating funds:			
Fundraising	3	0	0
Charitable activities:			
Educational services	4	278,835	234,566
Governance costs	6	650	626
<b>TOTAL RESOURCES EXPENDED</b>		<b>279,485</b>	<b>235,192</b>
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR/MOVEMENTING FUNDS</b>		<b>10,795</b>	<b>11,636</b>
<b>TOTAL FUNDS AT 1 APRIL</b>		<b>172,917</b>	<b>161,281</b>
<b>TOTAL FUNDS AT 31 MARCH</b>	12	<b>183,712</b>	<b>172,917</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 12 form part of these accounts.



## QUEENSWAY CHAPEL PRE-SCHOOL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. Accounting policies

- a) The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) '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 (FRS102) (effective 1 January 2015)', 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.
- b) Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when received.
- c) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- d) Educational grants and fees are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- e) Incoming resources from fundraising is included when receivable.
- f) Income from investments is included in the Statement of Financial Activities in the year in which it is receivable.
- g) Resources expended are recognised in the period in which they are incurred. Irrecoverable VAT is charged against the category or resource expended for which it was incurred. All costs are allocated between expenditure categories in the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are apportioned directly, others are apportioned on an appropriate basis (see note 5).
- h) Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include audit fees and costs linked to strategic management of the charity.
- i) Fixed assets are capitalised at cost, including VAT. Depreciation is calculated to provide the full cost or valuation of the assets over their expected normal lives at the following rates:  
  

Freehold/leasehold building	over the term of the lease
-----------------------------	----------------------------
- j) Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- k) Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes.
- l) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

#### 2. Investment income

	2022	2021
	£	£
Bank interest	2	90
	<u>2</u>	<u>90</u>
	=====	=====

#### 3. Cost of generating funds

	Direct Expenditure £	Support Costs £	2022 £	2021 £
Fundraising	-	-	-	-
	=====	=====	=====	=====

**QUEENSWAY CHAPEL PRE-SCHOOL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

**4. Charitable expenditure**

<b>Activity</b>	<b>Direct Expenditure £</b>	<b>Support Costs £</b>	<b>2022 £</b>	<b>2021 £</b>
Education services	50,324	228,511	278,835	234,566
	=====	=====	=====	=====

**5. Support costs**

	<b>Education Services 2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages	227,761	195,304
Finance charges	650	626
	<u>228,511</u>	<u>195,930</u>
	=====	=====

**6. Governance**

	<b>2022 £</b>	<b>2021 £</b>
Accountancy fees	650	626
	<u>650</u>	<u>626</u>
	=====	=====

No remuneration was paid to trustees during the year.

**7. Staff Costs**

	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	222,659	187,305
Employers national insurance	5,102	7,999
	<u>227,761</u>	<u>195,304</u>
	=====	=====

	<b>No 2022</b>	<b>No 2021</b>
The average number employees (FTEs) during the year were:		
Administration	2	1
Education and care	13	19
	<u>15</u>	<u>20</u>
	=====	=====

No employee received remuneration in excess of £60,000

**QUEENSWAY CHAPEL PRE-SCHOOL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

**8. Taxation**

No corporation tax is charged in the accounts due to the charitable status of the company.

**9. Tangible Fixed Assets**

**Leasehold  
Buildings  
£**

**Cost**

At 1 April 2021 158,827

Additions -

Disposals -

As at 31 March 2022 158,827  
=====

**Depreciation**

At 1 April 2021 89,604

Charge for year 5,324

Disposals -

As at 31 March 2022 94,928  
=====

**Net book value**

At 31 March 2022 63,899  
=====

At 31 March 2021 69,223  
=====

**10. Debtors**

**2022  
£**

**2021  
£**

Other debtors

-

-

-

-

=====

=====

**11. Creditors: Amounts falling due within one year**

**2022  
£**

**2021  
£**

Bank

-

-

Accruals

900

900

Taxation and social security

-

-

900

900

=====

=====

**QUEENSWAY CHAPEL PRE-SCHOOL**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

**12. Movements in Fund**

	<b>At 1 April 2021 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>At 31 Mar 2022 £</b>
<b>Unrestricted fund</b>				
General fund	172,917	290,280	279,485	183,712
	=====	=====	=====	=====

**13. Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>
Tangible fixed assets	63,899
Cash at bank and in hand	120,713
Other net current assets/(liabilities)	(900)
	<hr/>
	183,712
	=====

**14. Contingent liabilities**

The directors were not aware of any contingent liabilities in existence at the balance sheet date (2021 - Nil).

**15. Capital commitments**

There were no capital commitments at the balance sheet date (2021 - Nil).