

# HEATHCOT PRE-SCHOOL LTD

England & Wales · Charity number 1106307

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05155784](#)

**Registered** 2004-10-14

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

## Contact

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**Address** 12 Osborne Road  
Oldham  
OL8 1SJ

**Phone** 01617705284

**Email** [heathcot.centre@googlemail.com](mailto:heathcot.centre@googlemail.com)

## Activities

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**Objects:** 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:3.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, 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;3.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** REGISTERED FOR CHILDREN FROM 2 TO 5 YEAR OLD. REGISTERED FOR 32 CHILDREN PER SESSION. OPENING TIMES ARE BETWEEN MONDAY TO FRIDAY FROM 8.30 AM TILL 4 PM.

## Classification

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

## Geography

- **Area of benefit:** COPPICE, OLDHAM, LANCASHIRE
- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£184,736	£164,902	-	-
2024-08-31	£192,630	£153,650	-	-
2023-08-31	£181,167	£150,209	-	-
2022-08-31	£168,920	£164,014	-	-
2021-08-31	£124,744	£158,812	-	-
2020-08-31	£153,280	£138,280	-	-

## Trustees

Name	Role	Appointed
YASMIN KOUSAR TOOR	Chair	
JAVID IQBAL		
SHER BAZ		

**HEATHCOT PRE-SCHOOL LTD**

England & Wales - Charity number 1106307

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# Accounts

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**Company Registration Number: 05155784**  
**Charity Registration Number: 1106307**

**HEATHCOT PRE-SCHOOL LIMITED**  
**(A Company Limited by Guarantee)**

**Trustees Annual Report**  
**and Financial Statements**  
**Year Ended 31 August 2025**

# HEATHCOT PRE-SCHOOL LIMITED

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**HEATHCOT PRE-SCHOOL LIMITED**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS**

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<b>Registered Charity Name</b>	Heathcot Pre-School Limited
<b>Charity Number</b>	1106307
<b>Company Number</b>	05155784
<b>Registered Office</b>	78 Windsor Road Coppice Oldham OL8 1RP
<b>Directors and Trustees</b>	Javid Iqbal (Secretary) Yasmin Kousar Toor (Chair) Sher Baz
<b>Independent Examiner</b>	Community Accounting Lancashire C.I.C. Foxfields 9 Norley Close Chadderton Oldham OL1 2RA
<b>Bankers</b>	Lloyds TSB 55-57 Yorkshire Street Oldham OL1 3SL  National Westminster Bank 28 Warrington Street Ashton-under-Lyne OL6 6JL

# HEATHCOT PRE-SCHOOL LIMITED

## TRUSTEES ANNUAL REPORT

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The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 31 August 2025.

### **Structure, Governance and Management**

#### Governing Document

Heathcot Pre-school Limited is a charitable company limited by guarantee, incorporated on 07/06/2005 and registered as a charity on 14/10/2004.

#### Recruitment and Training of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the requirements of the Memorandum and Articles of Association the board members are appointed for a period of 5 years after which they may be reappointed.

All board members give their time voluntarily. Because of the nature of the charity's work the suitability of all board members is determined through an enhanced criminal records bureau check.

All trustees are familiar with the work of the charity and have been given information about their responsibilities as trustees through the charity commission trustee leaflet.

Future trustees will be provided with the induction training either from the Chair or the manager.

#### Public Benefit

Our main activity is 'advancement of education' by delivering learning through play activities. We are registered with Ofsted to provide care and learning for children from 2 years to 5 years old children.

#### Risk Management

The Board of Trustees has put in place a risk management process which identifies key events or incidents that could affect the charity's ability to achieve its aims. This process results in a record of the most significant risks, both internal and external. For each, the possible impact or consequence of the risk and the required action to mitigate the risk are stated. The Trustees seeks reasonable assurance that these risks have been adequately managed and is satisfied that appropriate procedures and controls are in place to manage the risks.

As a charity providing care for children the Trustees acknowledge that the organisation is exposed to certain risks as part of carrying out these activities, for example injury to children whilst in the organisation's care. The Trustees have put in place systems to seek to identify and assess the key risks that the charity faces and have put in place controls to seek to manage these risks.

Key risks that remain are: potential changes to government policy on early year provision, which risk exposing the charity to significant pension liabilities.

Risks are covered through a comprehensive set of policies and procedures that are shared with staff and users of the provision. These are reviewed annually to ensure they continue to meet the needs of the charity.

### **Objectives, Aims and Activities**

#### Charitable Objectives

The Charitable Objectives of Heathcot Pre-School Limited, as set out in the Memorandum of Association of the Company are to provide and assist in the provision of childcare and education services for the benefit of the community in particular to enhance the development and education of children from 2 years to 5 years appropriate play education and care facilities.

# HEATHCOT PRE-SCHOOL LIMITED

## TRUSTEES ANNUAL REPORT

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### **Review of Achievements and Performance for the Year**

#### Operational Performance

We review our aims, objectives and activities each year. We look at what we have achieved and the outcome of our work in the previous 12 months. We look at the strengths and areas for improvement in our provisions.

#### **Financial Review**

The charity's financial statements for this year show a surplus of £19,834, with total reserves of £316,709 as at the 31<sup>st</sup> of August 2025. This compares to a surplus of £38,980, and reserves of £296,875 in the previous year.

#### Reserves Policy

The management committee has established a reserves policy. The aim of the reserves policy is to hold funds to sustain activities in the event of future income variation or increases in operational costs. The policy reflects the need to respond to changes to the major risks and to be able to meet the commitment of providing early year education to children.

The committee retains sufficient funds to meet statutory redundancy requirements and sufficient funds to maintain 3 months expenditure. Aside from reserves most of the charity's funds are to be spent in the short term.

We have money on the side for potential and expected income drop and currently we are in a building owned by the council. We have built up our free reserves for the purpose of buying our own building in the future. We currently have the opportunity to purchase the building from the council. Discussions are still ongoing, and we do not yet have a confirmed completion date.

#### **Plans for the Future**

The Pre-school will continue to work closely with parents, families, practitioners, the local authority and the Department for Education to provide high-quality care and education for children, promote parental involvement in all aspects of children's learning, and support the long-term sustainability of the setting.

Historically, the Pre-school has not paid rent to the council for use of the building. However, we have now been informed that rent, alongside future maintenance and repair costs, will become payable going forward.

As a result, we currently have the opportunity to purchase the building from the council. Discussions are still ongoing, and we do not yet have a confirmed completion date.

### **Directors Responsibilities in relation to the Financial Statements**

The Directors are responsible for preparing the Directors Annual Report and the Financial Statements in accordance with applicable law and regulations.

The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 31 August 2025.

The Board have adopted the provision of 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 January 2019]', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006.

## HEATHCOT PRE-SCHOOL LIMITED

### TRUSTEES ANNUAL REPORT

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The trustees (who are also directors of Heathcot Pre-School Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and with the provision for small companies.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources.

In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the members of the board were approved by the Board on the 15<sup>th</sup> of May 2026 and signed on their behalf;



Javid Iqbal  
**Director/Trustee**

**HEATHCOT PRE-SCHOOL LIMITED**

**REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF  
HEATHCOT PRE-SCHOOL LIMITED**

**YEAR ENDED 31 AUGUST 2025**

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I report on the accounts for the year ended 31 August 2025 set out on pages 7 to 12.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act). The trustees consider that an audit is not required for this year under s144 (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 s145 of the 2011 Act
- Follow the procedure laid down in the General Directions given by the Charity Commissioners (under s145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

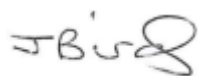
**Basis of Independent Examiners Opinion**

My examination was carried out in accordance with 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 of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion 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 Examiners 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 s386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records and to 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 Charities have 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.



18<sup>th</sup> May 2026

**Miss Jacqueline Bird F.M.A.A.T.**  
Community Accounting Lancashire C.I.C.  
Foxfields  
9 Norley Close  
Chadderton  
Oldham  
OL1 2RA

**HEATHCOT PRE-SCHOOL LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 AUGUST 2025**

	<i>Notes</i>	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<b>Income from:</b>					
Raising Funds		-	-	-	-
Charitable activities	2	184,481	-	184,481	192,174
Other income	3	<u>255</u>	<u>-</u>	<u>255</u>	<u>456</u>
<b>Total</b>		<u>184,736</u>	<u>-</u>	<u>184,736</u>	<u>192,630</u>
<b>Expenditure on:</b>					
Charitable activities	4	164,902	-	164,902	153,650
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>		<u>164,902</u>	<u>-</u>	<u>164,902</u>	<u>153,650</u>
<b>Net income/(expenditure)</b>		<u>19,834</u>	<u>-</u>	<u>19,834</u>	<u>38,980</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>296,875</u>	<u>-</u>	<u>296,875</u>	<u>257,895</u>
<b>Total funds carried forward</b>	7	<u>316,709</u>	<u>-</u>	<u>316,709</u>	<u>296,875</u>

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations. The profit for the purposes of the Companies Act 2006 is the net incoming resources before unrealised losses/gains.

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

Note 10 on page 12 shows comparative information for the year ended 31 August 2024.

# HEATHCOT PRE-SCHOOL LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2025

	<i>Notes</i>	2025 £	£	2024 £	£
<b>Current Assets</b>					
Cash at Bank and in Hand		386,797		298,910	
Prepayments		<u>-</u>		<u>-</u>	
<b>Total Current Assets</b>		<b>386,797</b>		<b>298,910</b>	
<b>Liabilities</b>					
Creditors:					
Amounts falling due within one year	6	(70,088)		(2,035)	
<b>Net Current Assets or Liabilities</b>			<b><u>316,709</u></b>		<b><u>296,875</u></b>
<b>Total Net Assets or Liabilities</b>					
<b>The Funds of the Charity</b>					
Unrestricted Funds		316,709		296,875	
Restricted Funds		<u>-</u>		<u>-</u>	
<b>Total Funds</b>	7	<b>316,709</b>		<b>296,875</b>	

For the year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company 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.

The accounts are prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The accounts were approved by the Board of Directors on the 15<sup>th</sup> of May 2026 and signed on its behalf by:



Javid Iqbal  
**Director/Trustee**

# HEATHCOT PRE-SCHOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2025

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### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared in accordance 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 January 2019]', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Incoming resources

All income, including grants, are recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Restricted funds are to be used for specified purposes as laid down by the donor.

Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

#### Resources expended

All expenditure is accounted for on an accruals basis.

All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

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 settlement will be required, and the amount for the obligation can be measured reliably.

#### Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

### 2. Income from Charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Nursery Education Grant				
OMBC 3&4 Free Entitlement	177,204	-	177,204	173,966
Nursery Fees	<u>7,277</u>	<u>-</u>	<u>7,277</u>	<u>18,208</u>
	<u>184,481</u>	<u>-</u>	<u>184,481</u>	<u>192,174</u>

**HEATHCOT PRE-SCHOOL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 August 2025**

**3. Other Income**

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Refunds	145	-	145	46
Other Income (Sundries)	<u>110</u>	-	<u>110</u>	<u>410</u>
	<u><u>255</u></u>	<u><u>-</u></u>	<u><u>255</u></u>	<u><u>456</u></u>

**4 Expenditure on Charitable activities**

	Unrestricted Support & Governance Costs	Unrestricted Direct Costs	2025 Total Funds	2024 Total Funds
	£	£	£	£
Salaries Costs	-	139,141	139,141	132,083
Pension	-	7,246	7,246	6,729
Payroll & Accountancy Fees	2,399	-	2,399	1,950
Companies House Fee	34	-	34	13
Membership & Service Contracts	-	2,642	2,642	2,573
Cleaning	1,624	-	1,624	594
Equipment & Toys	-	1,710	1,710	418
Office Equipment & IT	-	529	529	310
Resources	-	1,347	1,347	972
Travel Expenses	-	-	-	-
Training	-	52	52	835
Insurance	1,946	-	1,946	2,352
Fee Refunds	-	-	-	-
Other Refunds	-	-	-	-
Snacks	-	1,003	1,003	1,092
Uniform	-	-	-	-
DBS Checks	-	-	-	-
Printing & Stationery	135	-	135	1,273
Telephone & Internet	1,154	-	1,154	510
Sundry Expenses	<u>-</u>	<u>3,940</u>	<u>3,940</u>	<u>1,946</u>
	<u><u>7,292</u></u>	<u><u>157,610</u></u>	<u><u>164,902</u></u>	<u><u>153,650</u></u>

**Total resources expended are stated after charging:**

	2025	2024
	£	£
Accountancy Fees (Independent Examination)	1,295	1,080

**HEATHCOT PRE-SCHOOL LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 August 2025**

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**5. Staff Costs**

The movement in the year is after charging:

	2025	2024
	£	£
Net Wages and Salaries	139,141	132,083

**Average number of full-time equivalent employees in the year:**

Manager	1.0	1.0
Assistant Manager	1.0	1.0
Pre School Practitioners	5.5	5.0
Pre School Assistants	2.2	2.2
Administration Assistant	0.5	0.5

No Trustee received any remuneration during the year.

No employee received emoluments of £60,000 or above (2024: none).

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

	2025	2024
	£	£
Deferred Income		
Accruals:	68,793	-
Pension & Salaries Costs	-	955
Independent Examination	<u>1,295</u>	<u>1,080</u>
	<u><b>70,088</b></u>	<u><b>2,035</b></u>

**7. Funds**

	Balance as at 1 September 2024	Incoming Resources	Resources Expended	Balance as at 31 August 2025
	£	£	£	£
Unrestricted Funds	296,875	184,736	(164,902)	316,709
Restricted Funds:	-	-	-	-
<b>Total Funds</b>	<u><b>296,875</b></u>	<u><b>184,736</b></u>	<u><b>(164,902)</b></u>	<u><b>316,709</b></u>

**8. Company Status**

The charity is limited by guarantee and has no share capital. There are 3 members and the liability of each member in the event of winding up is limited to £1.

**9. Related Parties**

There were no related party transactions during the year.

**HEATHCOT PRE-SCHOOL LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 August 2025**

**10. Comparative Information (previous years)**

		<b>Unrestricted Funds 2024 (previous year) £</b>	<b>Restricted Funds 2024 (previous year) £</b>	<b>Total Funds 2024 (previous year) £</b>
	<i>Notes</i>			
<b>Income from:</b>				
Raising Funds		-	-	-
Charitable activities	2	192,175	-	192,175
Other income	3	<u>456</u>	<u>-</u>	<u>456</u>
<b>Total</b>		<u>192,630</u>	<u>-</u>	<u>192,630</u>
<b>Expenditure on:</b>				
Charitable activities	4	153,650	-	153,650
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>		<u>153,650</u>	<u>-</u>	<u>153,650</u>
<b>Net income/(expenditure)</b>		39,980	-	39,980
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>257,895</u>	<u>-</u>	<u>257,895</u>
<b>Total funds carried forward</b>	7	<u>296,875</u>	<u>-</u>	<u>296,875</u>

**HEATHCOT PRE-SCHOOL LTD**

England & Wales - Charity number 1106307

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# Accounts

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**Company Registration Number: 05155784**  
**Charity Registration Number: 1106307**

**HEATHCOT PRE-SCHOOL LIMITED**  
**(A Company Limited by Guarantee)**

**Trustees Annual Report**  
**and Financial Statements**  
**Year Ended 31 August 2024**

# HEATHCOT PRE-SCHOOL LIMITED

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**HEATHCOT PRE-SCHOOL LIMITED**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS**

---

<b>Registered Charity Name</b>	Heathcot Pre-School Limited
<b>Charity Number</b>	1106307
<b>Company Number</b>	05155784
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# HEATHCOT PRE-SCHOOL LIMITED

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The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 31 August 2024.

### **Structure, Governance and Management**

#### Governing Document

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#### Public Benefit

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#### Risk Management

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# HEATHCOT PRE-SCHOOL LIMITED

## TRUSTEES ANNUAL REPORT

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### **Review of Achievements and Performance for the Year**

#### Operational Performance

We review our aims, objectives and activities each year. We look at what we have achieved and the outcome of our work in the previous 12 months. We look at the strengths and areas for improvement in our provisions.

#### **Financial Review**

The charity's financial statements for this year show a surplus of £38,980, with total reserves of £296,875 as at the 31<sup>st</sup> of August 2024. This compares to a surplus of £30,958, and reserves of £257,895 in the previous year.

#### Reserves Policy

The management committee has established a reserves policy. The aim of the reserves policy is to hold funds to sustain activities in the event of future income variation or increases in operational costs. The policy reflects the need to respond to changes to the major risks and to be able to meet the commitment of providing early year education to children.

The committee retains sufficient funds to meet statutory redundancy requirements and sufficient funds to maintain 3 months expenditure. Aside from reserves most of the charity's funds are to be spent in the short term.

We have money on the side for potential and expected income drop and currently we are in a building owned by the council. We have built up our free reserves for the purpose of buying our own building in the future. We now have the opportunity to purchase the building from the council, with completion date expected to be by the end of 2025.

#### **Plans for the Future**

The Pre-school will continue to work with its parents, families, pre-school practitioners, local authorities and the Department for Education to provide high quality care and education for children, to improve the sustainability of groups and to promote the involvement of parents in all aspects of their children's education.

Historically we have not paid rent to the council for the use of their building, however we are now being asked to pay rent going forward, along with any maintenance and repair costs.

This has prompted us to look in to purchasing the property from the council, where this process has now started and we are planning to take ownership of the building by the end of 2025. We are also working with Action Together to raise further funding to support us on this.

#### **Directors Responsibilities in relation to the Financial Statements**

The Directors are responsible for preparing the Directors Annual Report and the Financial Statements in accordance with applicable law and regulations.

The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 31 August 2024.

The Board have adopted the provision of 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 January 2019]', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006.

## HEATHCOT PRE-SCHOOL LIMITED

### TRUSTEES ANNUAL REPORT

---

The trustees (who are also directors of Heathcot Pre-School Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and with the provision for small companies.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources.

In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the members of the board were approved by the Board on the 12<sup>th</sup> of May 2025 and signed on their behalf;



Javid Iqbal  
**Director/Trustee**

**HEATHCOT PRE-SCHOOL LIMITED**

**REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF  
HEATHCOT PRE-SCHOOL LIMITED**

**YEAR ENDED 31 AUGUST 2024**

---

I report on the accounts for the year ended 31 August 2024 set out on pages 7 to 12.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act). The trustees consider that an audit is not required for this year under s144 (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 s145 of the 2011 Act
- Follow the procedure laid down in the General Directions given by the Charity Commissioners (under s145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

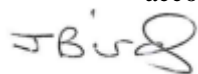
**Basis of Independent Examiners Opinion**

My examination was carried out in accordance with 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 of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion 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 Examiners 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 s386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records and to 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 Charities have 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.



13<sup>th</sup> May 2025

**Miss Jacqueline Bird F.M.A.A.T.**  
Community Accounting Lancashire C.I.C.  
Foxfields  
9 Norley Close  
Chadderton  
Oldham  
OL1 2RA

## HEATHCOT PRE-SCHOOL LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 AUGUST 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	<i>Notes</i>				
<b>Income from:</b>					
Raising Funds		-	-	-	-
Charitable activities	2	192,174	-	192,174	180,708
Other income	3	<u>456</u>	<u>-</u>	<u>456</u>	<u>459</u>
<b>Total</b>		<u>192,630</u>	<u>-</u>	<u>192,630</u>	<u>181,167</u>
<b>Expenditure on:</b>					
Charitable activities	4	153,650	-	153,650	150,209
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>		<u>153,650</u>	<u>-</u>	<u>153,650</u>	<u>150,209</u>
<b>Net income/(expenditure)</b>		<u>38,980</u>	<u>-</u>	<u>38,980</u>	<u>30,958</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>257,895</u>	<u>-</u>	<u>257,895</u>	<u>226,937</u>
<b>Total funds carried forward</b>	7	<u>296,875</u>	<u>-</u>	<u>296,875</u>	<u>257,895</u>

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations. The profit for the purposes of the Companies Act 2006 is the net incoming resources before unrealised losses/gains.

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

Note 10 on page 12 shows comparative information for the year ended 31 August 2023.

# HEATHCOT PRE-SCHOOL LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2024

	<i>Notes</i>	2024 £	£	2023 £	£
<b>Current Assets</b>					
Cash at Bank and in Hand		298,910		258,750	
Prepayments		<u>-</u>		<u>-</u>	
<b>Total Current Assets</b>		<b>298,910</b>		<b>258,750</b>	
<b>Liabilities</b>					
Creditors:					
Amounts falling due within one year	6	(2,035)		(855)	
<b>Net Current Assets or Liabilities</b>			<b><u>296,875</u></b>		<b><u>257,895</u></b>
<b>Total Net Assets or Liabilities</b>					
<b>The Funds of the Charity</b>					
Unrestricted Funds		296,875		257,895	
Restricted Funds		<u>-</u>		<u>-</u>	
<b>Total Funds</b>	7	<b>296,875</b>		<b>257,895</b>	

For the year ending 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- i. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- ii. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts are prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The accounts were approved by the Board of Directors on the 12<sup>th</sup> of May 2025 and signed on its behalf by:



Javid Iqbal  
**Director/Trustee**

# HEATHCOT PRE-SCHOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2024

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### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared in accordance 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 January 2019]', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Incoming resources

All income, including grants, are recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Restricted funds are to be used for specified purposes as laid down by the donor.

Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

#### Resources expended

All expenditure is accounted for on an accruals basis.

All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

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 settlement will be required, and the amount for the obligation can be measured reliably.

#### Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

### 2. Income from Charitable activities

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Nursery Education Grant				
OMBC 3&4 Free Entitlement	173,966	-	173,966	162,288
Nursery Fees	<u>18,208</u>	<u>-</u>	<u>18,208</u>	<u>18,420</u>
	<u>192,174</u>	<u>-</u>	<u>192,174</u>	<u>180,708</u>

**HEATHCOT PRE-SCHOOL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 August 2024

**3. Other Income**

	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Refunds	46	-	46	385
Other Income (Sundries)	<u>410</u>	-	<u>410</u>	<u>74</u>
	<u>456</u>	<u>-</u>	<u>456</u>	<u>459</u>

**4 Expenditure on Charitable activities**

	Unrestricted Support & Governance Costs	Unrestricted Direct Costs	2024 Total Funds	2023 Total Funds
	£	£	£	£
Salaries Costs	-	132,083	132,083	120,160
Pension	-	6,729	6,729	6,597
Payroll & Accountancy Fees	1,950	-	1,950	2,547
Companies House Fee	13	-	13	13
Membership & Service Contracts	-	2,573	2,573	2,972
Cleaning	594	-	594	4,651
Equipment & Toys	-	418	418	790
Office Equipment & IT	-	310	310	981
Resources	-	972	972	1,759
Travel Expenses	-	-	-	-
Training	-	835	835	-
Insurance	2,352	-	2,352	3,495
Fee Refunds	-	-	-	198
Other Refunds	-	-	-	-
Snacks	-	1,092	1,092	988
Uniform	-	-	-	-
DBS Checks	-	-	-	337
Printing & Stationery	1,273	-	1,273	3,386
Telephone & Internet	510	-	510	673
Sundry Expenses	-	<u>1,946</u>	<u>1,946</u>	<u>662</u>
	<u>6,692</u>	<u>146,958</u>	<u>153,650</u>	<u>150,209</u>

**Total resources expended are stated after charging:**

	2024	2023
	£	£
Accountancy Fees (Independent Examination)	<b>1,080</b>	855

**HEATHCOT PRE-SCHOOL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 August 2024**

**5. Staff Costs**

The movement in the year is after charging:

	2024	2023
	£	£
Net Wages and Salaries	120,160	130,004

**Average number of full-time equivalent employees in the year:**

Manager	1.0	1.0
Assistant Manager	1.0	1.0
Pre School Practitioners	5.0	5.0
Pre School Assistants	2.2	2.7
Administration Assistant	0.5	0.5

No Trustee received any remuneration during the year.

No employee received emoluments of £60,000 or above (2023: none).

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

	2024	2023
	£	£
Accruals:		
Pension & Salaries Costs	955	-
Independent Examination	<u>1,080</u>	<u>855</u>
	<u><u>2,035</u></u>	<u><u>855</u></u>

**7. Funds**

	Balance as at 1 September 2023	Incoming Resources	Resources Expended	Balance as at 31 August 2024
	£	£	£	£
Unrestricted Funds	257,895	192,630	(153,650)	296,895
Restricted Funds:	-	-	-	-
<b>Total Funds</b>	<u><u>257,895</u></u>	<u><u>192,630</u></u>	<u><u>(153,650)</u></u>	<u><u>296,895</u></u>

**8. Company Status**

The charity is limited by guarantee and has no share capital. There are 3 members and the liability of each member in the event of winding up is limited to £1.

**9. Related Parties**

There were no related party transactions during the year.

**HEATHCOT PRE-SCHOOL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 August 2024**

**10. Comparative Information (previous years)**

		Unrestricted Funds 2023 (previous year) £	Restricted Funds 2023 (previous year) £	Total Funds 2023 (previous year) £
	<i>Notes</i>			
<b>Income from:</b>				
Raising Funds		-	-	-
Charitable activities	2	180,708	-	180,708
Other income	3	<u>459</u>	<u>-</u>	<u>459</u>
<b>Total</b>		<u>181,167</u>	<u>-</u>	<u>181,167</u>
<b>Expenditure on:</b>				
Charitable activities	4	150,209	-	150,209
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>		<u>150,209</u>	<u>-</u>	<u>150,209</u>
<b>Net income/(expenditure)</b>		30,958	-	30,958
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>226,937</u>	<u>-</u>	<u>226,937</u>
<b>Total funds carried forward</b>	<b>7</b>	<u>257,895</u>	<u>-</u>	<u>257,895</u>

**HEATHCOT PRE-SCHOOL LTD**

England & Wales - Charity number 1106307

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# Accounts

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**Company Registration Number: 05155784**  
**Charity Registration Number: 1106307**

**HEATHCOT PRE-SCHOOL LIMITED**  
**(A Company Limited by Guarantee)**

**Trustees Annual Report**  
**and Financial Statements**  
**Year Ended 31 August 2023**

# HEATHCOT PRE-SCHOOL LIMITED

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Trustees Annual Report	3-5
Independent Examination	6
Statement of Financial Activities (incorporating the income and expenditure account)	7
Balance Sheet	8
Notes to the financial statements	9-12

## HEATHCOT PRE-SCHOOL LIMITED

### MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

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<b>Registered Charity Name</b>	Heathcot Pre-School Limited
<b>Charity Number</b>	1106307
<b>Company Number</b>	05155784
<b>Registered Office</b>	78 Windsor Road Coppice Oldham OL8 1RP
<b>Directors and Trustees</b>	Javid Iqbal Sher Baz Yasmin Kousar Toor
<b>Secretary</b>	Mubeen Shahid
<b>Independent Examiner</b>	Community Accounting Lancashire C.I.C. Foxfields 9 Norley Close Chadderton Oldham OL1 2RA
<b>Bankers</b>	Lloyds TSB 55-57 Yorkshire Street Oldham OL1 3SL  National Westminster Bank 28 Warrington Street Ashton-under-Lyne OL6 6JL

# HEATHCOT PRE-SCHOOL LIMITED

## TRUSTEES ANNUAL REPORT

---

The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 31 August 2023.

### **Structure, Governance and Management**

#### Governing Document

Heathcot Pre-school Limited is a charitable company limited by guarantee, incorporated on 07/06/2005 and registered as a charity on 14/10/2004.

#### Recruitment and Training of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the requirements of the Memorandum and Articles of Association the board members are appointed for a period of 5 years after which they may be reappointed.

All board members give their time voluntarily. Because of the nature of the charity's work the suitability of all board members is determined through an enhanced criminal records bureau check.

All trustees are familiar with the work of the charity and have been given information about their responsibilities as trustees through the charity commission trustee leaflet.

Future trustees will be provided with the induction training either from the Chair or the manager.

#### Public Benefit

Our main activity is 'advancement of education' by delivering learning through play activities. We are registered with Ofsted to provide care and learning for children from 2 years to 5 years old children.

#### Risk Management

The Board of Trustees has put in place a risk management process which identifies key events or incidents that could affect the charity's ability to achieve its aims. This process results in a record of the most significant risks, both internal and external. For each, the possible impact or consequence of the risk and the required action to mitigate the risk are stated. The Trustees seeks reasonable assurance that these risks have been adequately managed and is satisfied that appropriate procedures and controls are in place to manage the risks.

As a charity providing care for children the Trustees acknowledge that the organisation is exposed to certain risks as part of carrying out these activities, for example injury to children whilst in the organisation's care. The Trustees have put in place systems to seek to identify and assess the key risks that the charity faces and have put in place controls to seek to manage these risks.

Key risks that remain are: potential changes to government policy on early year provision, which risk exposing the charity to significant pension liabilities.

Risks are covered through a comprehensive set of policies and procedures that are shared with staff and users of the provision. These are reviewed annually to ensure they continue to meet the needs of the charity.

### **Objectives, Aims and Activities**

#### Charitable Objectives

The Charitable Objectives of Heathcot Pre-School Limited, as set out in the Memorandum of Association of the Company are to provide and assist in the provision of childcare and education services for the benefit of the community in particular to enhance the development and education of children from 2 years to 5 years appropriate play education and care facilities.

# HEATHCOT PRE-SCHOOL LIMITED

## TRUSTEES ANNUAL REPORT

---

### **Review of Achievements and Performance for the Year**

#### Operational Performance

We review our aims, objectives and activities each year. We look at what we have achieved and the outcome of our work in the previous 12 months. We look at the strengths and areas for improvement in our provisions.

#### **Financial Review**

The charity's financial statements for this year show a surplus of £30,958, with total reserves of £257,895 as at the 31<sup>st</sup> of August 2023.

This compares to a surplus of £4,906 in the previous year, for the year ended 31<sup>st</sup> August 2022, and a deficit of (£34,068) for the year ended 31<sup>st</sup> August 2021.

This reflects the annual Government funding received for three year olds, and the impact in previous financial years from Covid-19, where reserves are now back at a pre-Covid level for the charity.

#### Reserves Policy

The management committee has established a reserves policy. The aim of the reserves policy is to hold funds to sustain activities in the event of future income variation or increases in operational costs.

The policy reflects the need to respond to changes to the major risks and to be able to meet the commitment of providing early year education to children.

The committee retains sufficient funds to meet statutory redundancy requirements and sufficient funds to maintain 3 months expenditure.

Aside from reserves most of the charity's funds are to be spent in the short term.

We have money on the side for potential and expected income drop and currently we are in council building, the rest of the reserved fund is to buy our own building in the future.

#### **Plans for the Future**

The Pre-school will continue to work with its parents, families, pre-school practitioners, local authorities and the Department for Education to provide high quality care and education for children, to improve the sustainability of groups and to promote the involvement of parents in all aspects of their children's education.

#### **Directors Responsibilities in relation to the Financial Statements**

The Directors are responsible for preparing the Directors Annual Report and the Financial Statements in accordance with applicable law and regulations.

The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 31 August 2023.

The Board have adopted the provision of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended practice applicable in the UK and Republic of Ireland (effective 1 January 2015, and including update bulletins on 2 February 2016 and 5 October 2018) in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006.

## HEATHCOT PRE-SCHOOL LIMITED

### TRUSTEES ANNUAL REPORT

---

The trustees (who are also directors of Heathcot Pre-School Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and with the provision for small companies.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources.

In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the members of the board were approved by the Board on the 20<sup>th</sup> of December 2023 and signed on their behalf;



Javid Iqbal  
**Director**

**HEATHCOT PRE-SCHOOL LIMITED**

**REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF  
HEATHCOT PRE-SCHOOL LIMITED**

**YEAR ENDED 31 AUGUST 2023**

---

I report on the accounts for the year ended 31 August 2023 set out on pages 7 to 12.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act). The trustees consider that an audit is not required for this year under s144 (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 s145 of the 2011 Act
- Follow the procedure laid down in the General Directions given by the Charity Commissioners (under s145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

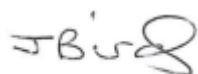
**Basis of Independent Examiners Opinion**

My examination was carried out in accordance with 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 of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion 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 Examiners 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 s386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records and to 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 Charities have 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.



20<sup>th</sup> December 2023

**Miss Jacqueline Bird F.M.A.A.T.**  
Community Accounting Lancashire C.I.C.  
Foxfields  
9 Norley Close  
Chadderton  
Oldham  
OL1 2RA

**HEATHCOT PRE-SCHOOL LIMITED****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****YEAR ENDED 31 AUGUST 2023**

---

		<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
	<i>Notes</i>				
<b>Income from:</b>					
Raising Funds		-	-	-	-
Charitable activities	2	180,708	-	180,708	165,304
Other income	3	<u>459</u>	<u>-</u>	<u>459</u>	<u>3,616</u>
<b>Total</b>		<u>181,167</u>	<u>-</u>	<u>181,167</u>	<u>168,920</u>
<b>Expenditure on:</b>					
Charitable activities	4	150,209	-	150,209	164,014
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>		<u>150,209</u>	<u>-</u>	<u>150,209</u>	<u>164,014</u>
<b>Net income/(expenditure)</b>		<u>30,958</u>	<u>-</u>	<u>30,958</u>	<u>4,906</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>226,937</u>	<u>-</u>	<u>226,937</u>	<u>222,031</u>
<b>Total funds carried forward</b>	7	<u>257,895</u>	<u>-</u>	<u>257,895</u>	<u>226,937</u>

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations. The profit for the purposes of the Companies Act 2006 is the net incoming resources before unrealised losses/gains.

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

Note 10 on page 12 shows comparative information for the year ended 31 August 2022.

# HEATHCOT PRE-SCHOOL LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2023

	<i>Notes</i>	2023 £	£	2022 £	£
<b>Current Assets</b>					
Cash at Bank and in Hand		258,750		228,943	
Prepayments		<u>-</u>		<u>-</u>	
<b>Total Current Assets</b>		<b>258,750</b>		<b>228,943</b>	
<b>Liabilities</b>					
Creditors:					
Amounts falling due within one year	6	(855)		(2,006)	
<b>Net Current Assets or Liabilities</b>		<b><u>257,895</u></b>		<b><u>226,937</u></b>	
<b>Total Net Assets or Liabilities</b>					
<b>The Funds of the Charity</b>					
Unrestricted Funds		257,895		226,937	
Restricted Funds		<u>-</u>		<u>-</u>	
<b>Total Funds</b>	7	<b>257,895</b>		<b>226,937</b>	

For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- i. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- ii. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts are prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The accounts were approved by the Board of Directors on the 20<sup>th</sup> of December 2023 and signed on its behalf by:



Javid Iqbal  
**Director**

# HEATHCOT PRE-SCHOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2023

---

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Incoming resources

All income, including grants, are recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Restricted funds are to be used for specified purposes as laid down by the donor.

Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

#### Resources expended

All expenditure is accounted for on an accruals basis.

All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

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 settlement will be required, and the amount for the obligation can be measured reliably.

#### Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

### 2. Income from Charitable activities

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Nursery Education Grant				
OMBC 3&4 Free Entitlement	162,288	-	162,288	149,258
Nursery Fees	<u>18,420</u>	<u>-</u>	<u>18,420</u>	<u>16,046</u>
	<u>180,708</u>	<u>-</u>	<u>180,708</u>	<u>165,304</u>

**HEATHCOT PRE-SCHOOL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 August 2023**

**3. Other Income**

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
HMRC Job Retention Scheme Grant	-	-	-	2,531
Refunds	385	-	385	1,085
Other Income (Sundries)	<u>74</u>	-	<u>74</u>	-
	<u><u>459</u></u>	<u><u>-</u></u>	<u><u>459</u></u>	<u><u>3,616</u></u>

During this financial period the charity did not receive any Government Grants from Covid-19 support funds. In the previous year the charity benefitted from a total of £2,531 of Government Grants from the HMRC Job Retention Grant Scheme. In accordance with accounting policy, this credit was included in ‘Other Income’ within the ‘Statement of Financial Activities’ in the period for which the grant compensated for.

**4 Expenditure on Charitable activities**

	Unrestricted Support & Governance Costs	Unrestricted Direct Costs	2023 Total Funds	2022 Total Funds
	£	£	£	£
Salaries Costs	-	120,160	120,160	130,004
Pension	-	6,597	6,597	6,226
Payroll & Accountancy Fees	2,547	-	2,547	1,488
Companies House Fee	13	-	13	13
Membership & Service Contracts	-	2,972	2,972	3,218
Cleaning	4,651	-	4,651	5,182
Equipment & Toys	-	790	790	2,265
Office Equipment & IT	-	981	981	765
Resources	-	1,759	1,759	2,430
Travel Expenses	-	-	-	14
Training	-	-	-	360
Insurance	3,495	-	3,495	3,146
Fee Refunds	-	198	198	149
Other Refunds	-	-	-	2,605
Snacks	-	988	988	1,192
Uniform	-	-	-	1,360
DBS Checks	-	337	337	210
Printing & Stationery	3,386	-	3,386	1,825
Telephone & Internet	673	-	673	796
Sundry Expenses	-	662	662	766
	<u><u>14,765</u></u>	<u><u>135,444</u></u>	<u><u>150,209</u></u>	<u><u>164,014</u></u>

**Total resources expended are stated after charging:**

	2023	2022
	£	£
Accountancy Fees (Independent Examination)	855	780

# HEATHCOT PRE-SCHOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2023

### 5. Staff Costs

The movement in the year is after charging:

	2023	2022
	£	£
Net Wages and Salaries	120,160	130,004

#### Average number of full-time equivalent employees in the year:

Manager	1.0	1.0
Assistant Manager	1.0	1.0
Pre School Practitioners	5.0	5.0
Pre School Assistants	2.7	3.0
Administration Assistant	0.5	1.0

No Trustee received any remuneration during the year.

No employee received emoluments of £60,000 or above (2022: none).

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

	2023	2022
	£	£
Accruals:		
Pension Payments	-	1,226
Accounts and Independent Examination	855	780
	<u>855</u>	<u>2,006</u>

### 7. Funds

	Balance as at 1 September 2022	Incoming Resources	Resources Expended	Balance as at 31 August 2023
	£	£	£	£
Unrestricted Funds	226,937	181,167	(150,209)	257,895
Restricted Funds:	-	-	-	-
<b>Total Funds</b>	<b><u>226,937</u></b>	<b><u>181,167</u></b>	<b><u>(150,209)</u></b>	<b><u>257,895</u></b>

### 8. Company Status

The charity is limited by guarantee and has no share capital. There are 3 members and the liability of each member in the event of winding up is limited to £1.

### 9. Related Parties

There were no related party transactions during the year.

**HEATHCOT PRE-SCHOOL LIMITED****NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 August 2023****10. Comparative Information (previous years)**

		<b>Unrestricted Funds 2022 (previous year) £</b>	<b>Restricted Funds 2022 (previous year) £</b>	<b>Total Funds 2022 (previous year) £</b>
	<i>Notes</i>			
<b>Income from:</b>				
Raising Funds		-	-	-
Charitable activities	<b>2</b>	165,304	-	165,304
Other income	<b>3</b>	<u>3,616</u>	<u>-</u>	<u>3,616</u>
<b>Total</b>		<u>168,920</u>	<u>-</u>	<u>168,920</u>
<b>Expenditure on:</b>				
Charitable activities	<b>4</b>	164,014	-	164,014
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>		<u>164,014</u>	<u>-</u>	<u>164,014</u>
<b>Net income/(expenditure)</b>		4,906	-	4,906
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>222,031</u>	<u>-</u>	<u>222,031</u>
<b>Total funds carried forward</b>	<b>7</b>	<u>226,937</u>	<u>-</u>	<u>226,937</u>

**HEATHCOT PRE-SCHOOL LTD**

England & Wales - Charity number 1106307

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# Accounts

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**Company Registration Number: 05155784**  
**Charity Registration Number: 1106307**

**HEATHCOT PRE-SCHOOL LIMITED**  
**(A Company Limited by Guarantee)**

**Trustees Annual Report**  
**and Financial Statements**  
**Year Ended 31 August 2022**

# HEATHCOT PRE-SCHOOL LIMITED

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## HEATHCOT PRE-SCHOOL LIMITED

### MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

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<b>Registered Charity Name</b>	Heathcot Pre-School Limited
<b>Charity Number</b>	1106307
<b>Company Number</b>	05155784
<b>Registered Office</b>	78 Windsor Road Coppice Oldham OL8 1RP
<b>Directors and Trustees</b>	Javid Iqbal Sher Baz Yasmin Kousar Toor
<b>Secretary</b>	Mubeen Shahid
<b>Independent Examiner</b>	Community Accounting Lancashire C.I.C. Foxfields 9 Norley Close Chadderton Oldham OL1 2RA
<b>Bankers</b>	Lloyds TSB 55-57 Yorkshire Street Oldham OL1 3SL

# HEATHCOT PRE-SCHOOL LIMITED

## TRUSTEES ANNUAL REPORT

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The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 31 August 2022.

### **Structure, Governance and Management**

#### Governing Document

Heathcot Pre-school Limited is a charitable company limited by guarantee, incorporated on 07/06/2005 and registered as a charity on 14/10/2004.

#### Recruitment and Training of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the requirements of the Memorandum and Articles of Association the board members are appointed for a period of 5 years after which they may be reappointed.

All board members give their time voluntarily. Because of the nature of the charity's work the suitability of all board members is determined through an enhanced criminal records bureau check.

All trustees are familiar with the work of the charity and have been given information about their responsibilities as trustees through the charity commission trustee leaflet.

Future trustees will be provided with the induction training either from the Chair or the manager.

#### Public Benefit

Our main activity is 'advancement of education' by delivering learning through play activities. We are registered with Ofsted to provide care and learning for children from 2 years to 5 years old children.

#### Risk Management

The Board of Trustees has put in place a risk management process which identifies key events or incidents that could affect the charity's ability to achieve its aims. This process results in a record of the most significant risks, both internal and external. For each, the possible impact or consequence of the risk and the required action to mitigate the risk are stated. The Trustees seeks reasonable assurance that these risks have been adequately managed and is satisfied that appropriate procedures and controls are in place to manage the risks.

As a charity providing care for children the Trustees acknowledge that the organisation is exposed to certain risks as part of carrying out these activities, for example injury to children whilst in the organisation's care. The Trustees have put in place systems to seek to identify and assess the key risks that the charity faces and have put in place controls to seek to manage these risks.

Key risks that remain are: potential changes to government policy on early year provision, which risk exposing the charity to significant pension liabilities.

Risks are covered through a comprehensive set of policies and procedures that are shared with staff and users of the provision. These are reviewed annually to ensure they continue to meet the needs of the charity.

### **Objectives, Aims and Activities**

#### Charitable Objectives

The Charitable Objectives of Heathcot Pre-School Limited, as set out in the Memorandum of Association of the Company are to provide and assist in the provision of childcare and education services for the benefit of the community in particular to enhance the development and education of children from 2 years to 5 years appropriate play education and care facilities.

# HEATHCOT PRE-SCHOOL LIMITED

## TRUSTEES ANNUAL REPORT

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### **Review of Achievements and Performance for the Year**

#### Operational Performance

We review our aims, objectives and activities each year. We look at what we have achieved and the outcome of our work in the previous 12 months. We look at the strengths and areas for improvement in our provisions.

#### **Financial Review**

The charity's financial statement shows a small increase of £4,906 in funds, compared to a decrease of (£34,068) in the previous year. This reflects the Government funding received for three year olds, and the impact in the previous financial year from Covid-19.

#### Reserves Policy

The management committee has established a reserves policy. The aim of the reserves policy is to hold funds to sustain activities in the event of future income variation or increases in operational costs.

The policy reflects the need to respond to changes to the major risks and to be able to meet the commitment of providing early year education to children.

The committee retains sufficient funds to meet statutory redundancy requirements and sufficient funds to maintain 3 months expenditure.

Aside from reserves most of the charity's funds are to be spent in the short term.

We have money on the side for potential and expected income drop and currently we are in council building, the rest of the reserved fund is to buy own building in the future.

#### **Impact of Coronavirus (COVID-19)**

The charity accessed the Governments HMRC Job Retention Scheme in the previous financial year, and at the start of this year, in order to retain the current staff during the periods of closure due to Covid-19 restrictions.

The charity will used its reserve funds in the previous financial year to manage the negative financial impact of the Covid-19 as there was a reduction in income due to the periods of closure. This year has not been impacted as much as we start to build back up again after the pandemic.

We are continuing to constantly review and carry out robust risk assessments to ensure staff, parents and children are in a safe environment.

#### **Plans for the Future**

The Pre-school will continue to work with its parents, families, pre-school practitioners, local authorities and the Department for Education to provide high quality care and education for children, to improve the sustainability of groups and to promote the involvement of parents in all aspects of their children's education.

# HEATHCOT PRE-SCHOOL LIMITED

## TRUSTEES ANNUAL REPORT

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### Directors Responsibilities in relation to the Financial Statements

The Directors are responsible for preparing the Directors Annual Report and the Financial Statements in accordance with applicable law and regulations.

The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 31 August 2022.

The Board have adopted the provision of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended practice applicable in the UK and Republic of Ireland (effective 1 January 2015, and including update bulletins on 2 February 2016 and 5 October 2018) in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006.

The trustees (who are also directors of Heathcot Pre-School Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and with the provision for small companies.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources.

In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the members of the board were approved by the Board on the 31<sup>st</sup> of January 2023 and signed on their behalf;



Javid Iqbal  
**Director**

**HEATHCOT PRE-SCHOOL LIMITED**

**REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF  
HEATHCOT PRE-SCHOOL LIMITED**

**YEAR ENDED 31 AUGUST 2022**

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I report on the accounts for the year ended 31 August 2022 set out on pages 7 to 12.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act). The trustees consider that an audit is not required for this year under s144 (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 s145 of the 2011 Act
- Follow the procedure laid down in the General Directions given by the Charity Commissioners (under s145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

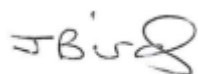
**Basis of Independent Examiners Opinion**

My examination was carried out in accordance with 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 of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion 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 Examiners 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 s386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records and to 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 Charities have 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.



31<sup>st</sup> January 2023

**Miss Jacqueline Bird F.M.A.A.T.**  
Community Accounting Lancashire C.I.C.  
Foxfields  
9 Norley Close  
Chadderton  
Oldham  
OL1 2RA

**HEATHCOT PRE-SCHOOL LIMITED****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****YEAR ENDED 31 AUGUST 2022**

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		<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
	<i>Notes</i>				
<b>Income from:</b>					
Raising Funds		-	-	-	-
Charitable activities	2	165,304	-	165,304	108,053
Other income	3	<u>3,616</u>	<u>-</u>	<u>3,616</u>	<u>16,691</u>
<b>Total</b>		<u>168,920</u>	<u>-</u>	<u>168,920</u>	<u>124,744</u>
<b>Expenditure on:</b>					
Charitable activities	4	164,014	-	164,014	158,812
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>		<u>164,014</u>	<u>-</u>	<u>164,014</u>	<u>158,812</u>
<b>Net income/(expenditure)</b>		<u>4,906</u>	<u>-</u>	<u>4,906</u>	<u>(34,068)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>222,031</u>	<u>-</u>	<u>222,031</u>	<u>256,099</u>
<b>Total funds carried forward</b>	7	<u>226,937</u>	<u>-</u>	<u>226,937</u>	<u>222,031</u>

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations. The profit for the purposes of the Companies Act 2006 is the net incoming resources before unrealised losses/gains.

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

Note 10 on page 12 shows comparative information for the year ended 31 August 2021.

# HEATHCOT PRE-SCHOOL LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2022

	<i>Notes</i>	2022 £	£	2021 £	£
<b>Current Assets</b>					
Cash at Bank and in Hand		228,943		222,811	
Prepayments		<u>-</u>		<u>-</u>	
<b>Total Current Assets</b>		<b>228,943</b>		<b>222,811</b>	
<b>Liabilities</b>					
Creditors:					
Amounts falling due within one year	6	(2,006)		(780)	
<b>Net Current Assets or Liabilities</b>			<b><u>226,937</u></b>		<b><u>222,031</u></b>
<b>Total Net Assets or Liabilities</b>					
<b>The Funds of the Charity</b>					
Unrestricted Funds		226,637		222,031	
Restricted Funds		<u>-</u>		<u>-</u>	
<b>Total Funds</b>	7	<b>226,937</b>		<b>222,031</b>	

For the year ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company 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.

The accounts are prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The accounts were approved by the Board of Directors on the 31<sup>st</sup> of January 2023 and signed on its behalf by:



Javid Iqbal  
**Director**

# HEATHCOT PRE-SCHOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2022

---

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Incoming resources

All income, including grants, are recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Restricted funds are to be used for specified purposes as laid down by the donor.

Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

#### Resources expended

All expenditure is accounted for on an accruals basis.

All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

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 settlement will be required, and the amount for the obligation can be measured reliably.

#### Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

### 2. Income from Charitable activities

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Nursery Education Grant				
OMBC 3&4 Free Entitlement	149,258	-	149,258	98,933
Nursery Fees	<u>16,046</u>	<u>-</u>	<u>16,046</u>	<u>9,120</u>
	<u>165,304</u>	<u>-</u>	<u>165,304</u>	<u>108,053</u>

**HEATHCOT PRE-SCHOOL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 August 2022**

**3. Other Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022 Total Funds</b>	<b>2021 Total Funds</b>
	£	£	£	£
HMRC Job Retention Scheme Grant	2,531	-	2,531	12,497
Refunds	1,085	-	1,085	1,094
Other Income (Sundries)	-	-	-	3,100
	<u>3,616</u>	<u>-</u>	<u>3,616</u>	<u>16,691</u>

During the period the charity benefitted from a total of £2,531 (£12,497: 2021) of Government Grants from the HMRC Job Retention Grant Scheme. In accordance with accounting policy, this credit is included in 'Other Income' within the 'Statement of Financial Activities' in the period for which they compensate.

**4 Expenditure on Charitable activities**

	<b>Unrestricted Support &amp; Governance Costs</b>	<b>Unrestricted Direct Costs</b>	<b>2022 Total Funds</b>	<b>2021 Total Funds</b>
	£	£	£	£
Salaries	-	130,004	130,004	128,302
Tax & NI	-	-	-	2,061
Payroll & Accountancy Fees	1,488	-	1,488	2,570
Pension	-	6,226	6,226	5,440
Companies House Fee	13	-	13	13
Membership & Service Contracts	-	3,218	3,218	2,430
Cleaning	5,182	-	5,182	3,461
Equipment & Toys	-	2,265	2,265	262
Office Equipment & IT	-	765	765	5,500
Resources	-	2,430	2,430	1,436
Travel Expenses	-	14	14	-
Training	-	360	360	1,177
Insurance	3,146	-	3,146	3,013
Fee Refunds	-	149	149	38
Other Refunds	-	2,605	2,605	-
Snacks	-	1,192	1,192	462
Uniform	-	1,360	1,360	-
DBS Checks	-	210	210	65
Printing & Stationery	1,825	-	1,825	1,335
Telephone & Internet	796	-	796	759
Sundry Expenses	-	766	766	488
	<u>12,450</u>	<u>151,564</u>	<u>164,014</u>	<u>158,812</u>

**Total resources expended are stated after charging:**

	<b>2022</b>	<b>2021</b>
	£	£
Independent Examination Fees	780	780

**HEATHCOT PRE-SCHOOL LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 August 2022**

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**5. Staff Costs**

The movement in the year is after charging:

	2022	2021
	£	£
Net Wages and Salaries	130,004	128,302

**Average number of full-time equivalent employees in the year:**

Manager	1	1
Assistant Manager	1	1
Pre School Practitioners	5	5
Pre School Assistants	3	3
Trainee Administration Assistant	1	1

No Trustee received any remuneration during the year.

No employee received emoluments of £60,000 or above (2021: none).

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

	2022	2021
	£	£
Accruals:		
Pension Payments	1,226	-
Accounts and Independent Examination	780	780
	<u>2,006</u>	<u>780</u>

**7. Funds**

	Balance as at 1 September 2021	Incoming Resources	Resources Expended	Balance as at 31 August 2022
	£	£	£	£
Unrestricted Funds	222,031	168,920	(164,014)	226,937
Restricted Funds:	-	-	-	-
<b>Total Funds</b>	<u>222,031</u>	<u>168,920</u>	<u>(164,014)</u>	<u>226,637</u>

**8. Company Status**

The charity is limited by guarantee and has no share capital. There are 3 members and the liability of each member in the event of winding up is limited to £1.

**9. Related Parties**

There were no related party transactions during the year.

**HEATHCOT PRE-SCHOOL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 August 2022**

**10. Comparative Information (previous years)**

		Unrestricted Funds 2021 (previous year) £	Restricted Funds 2021 (previous year) £	Total Funds 2021 (previous year) £
	<i>Notes</i>			
<b>Income from:</b>				
Raising Funds		-	-	-
Charitable activities	2	108,053	-	108,053
Other income	3	<u>16,691</u>	<u>-</u>	<u>16,691</u>
<b>Total</b>		<u>124,744</u>	<u>-</u>	<u>124,744</u>
<b>Expenditure on:</b>				
Charitable activities	4	158,812	-	158,812
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>		<u>158,812</u>	<u>-</u>	<u>158,812</u>
<b>Net income/(expenditure)</b>		(34,068)	-	(34,068)
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>256,099</u>	<u>-</u>	<u>256,099</u>
<b>Total funds carried forward</b>	<b>7</b>	<u>222,031</u>	<u>-</u>	<u>222,031</u>

**HEATHCOT PRE-SCHOOL LTD**

England & Wales - Charity number 1106307

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# Accounts

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**Company Registration Number: 05155784**  
**Charity Registration Number: 1106307**

**HEATHCOT PRE-SCHOOL LIMITED**

**(A Company Limited by Guarantee)**

**Trustees Annual Report  
and Financial Statements  
Year Ended 31 August 2021**

# HEATHCOT PRE-SCHOOL LIMITED

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**HEATHCOT PRE-SCHOOL LIMITED**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS**

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<b>Registered Charity Name</b>	Heathcot Pre-School Limited
<b>Charity Number</b>	1106307
<b>Company Number</b>	05155784
<b>Registered Office</b>	78 Windsor Road Coppice Oldham OL8 1RP
<b>Directors and Trustees</b>	Javid Iqbal Sher Baz Yasmin Kousar Toor
<b>Secretary</b>	Farhat Nazir
<b>Independent Examiner</b>	Community Accounting Lancashire C.I.C. Foxfields 9 Norley Close Chadderton Oldham OL1 2RA
<b>Bankers</b>	Lloyds TSB 55-57 Yorkshire Street Oldham OL1 3SL

# HEATHCOT PRE-SCHOOL LIMITED

## TRUSTEES ANNUAL REPORT

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The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 31 August 2021.

### **Structure, Governance and Management**

#### Governing Document

Heathcot Pre-school Limited is a charitable company limited by guarantee, incorporated on 07/06/2005 and registered as a charity on 14/10/2004.

#### Recruitment and Training of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the requirements of the Memorandum and Articles of Association the board members are appointed for a period of 5 years after which they may be reappointed.

All board members give their time voluntarily. Because of the nature of the charity's work the suitability of all board members is determined through an enhanced criminal records bureau check.

All trustees are familiar with the work of the charity and have been given information about their responsibilities as trustees through the charity commission trustee leaflet.

Future trustees will be provided with the induction training either from the Chair or the manager.

#### Public Benefit

Our main activity is 'advancement of education' by delivering learning through play activities. We are registered with Ofsted to provide care and learning for children from 2 years to 5 years old children.

#### Risk Management

The Board of Trustees has put in place a risk management process which identifies key events or incidents that could affect the charity's ability to achieve its aims. This process results in a record of the most significant risks, both internal and external. For each, the possible impact or consequence of the risk and the required action to mitigate the risk are stated. The Trustees seek reasonable assurance that these risks have been adequately managed and is satisfied that appropriate procedures and controls are in place to manage the risks.

As a charity providing care for children the Trustees acknowledge that the organisation is exposed to certain risks as part of carrying out these activities, for example injury to children whilst in the organisation's care. The Trustees have put in place systems to seek to identify and assess the key risks that the charity faces and have put in place controls to seek to manage these risks.

Key risks that remain are: potential changes to government policy on early year provision, which risk exposing the charity to significant pension liabilities.

Risks are covered through a comprehensive set of policies and procedures that are shared with staff and users of the provision. These are reviewed annually to ensure they continue to meet the needs of the charity.

### **Objectives, Aims and Activities**

#### Charitable Objectives

The Charitable Objectives of Heathcot Pre-School Limited, as set out in the Memorandum of Association of the Company are to provide and assist in the provision of childcare and education services for the benefit of the community in particular to enhance the development and education of children from 2 years to 5 years appropriate play education and care facilities.

# HEATHCOT PRE-SCHOOL LIMITED

## TRUSTEES ANNUAL REPORT

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### **Review of Achievements and Performance for the Year**

#### Operational Performance

We review our aims, objectives and activities each year. We look at what we have achieved and the outcome of our work in the previous 12 months. We look at the strengths and areas for improvement in our provisions.

#### **Financial Review**

The charity's financial statement shows a decrease in funds which reflects the Government funding received for three year olds, and the impact in the financial year from Covid-19.

#### Reserves Policy

The management committee has established a reserves policy. The aim of the reserves policy is to hold funds to sustain activities in the event of future income variation or increases in operational costs.

The policy reflects the need to respond to changes to the major risks and to be able to meet the commitment of providing early year education to children.

The committee retains sufficient funds to meet statutory redundancy requirements and sufficient funds to maintain 3 months expenditure.

Aside from reserves most of the charity's funds are to be spent in the short term.

We have money on the side for potential and expected income drop and currently we are in council building, the rest of the reserved fund is to buy own building in the future.

#### **Impact of Coronavirus (COVID-19)**

The charity accessed the Governments HMRC Job Retention Scheme in order to retain the current staff during the period of closure due to Covid-19.

Due to the uncertainty and the daily change to the current pandemic situation this has impacted on the daily running of the charity.

The charity will use its reserve fund to manage the negative financial impact of the Covid-19 as from September 2021 there is to be a reduction of income.

We are constantly reviewing and carrying out a robust risk assessment to ensure staff, parents and children are in a safe environment.

#### **Plans for the Future**

The Pre-school will continue to work with its parents, families, pre-school practitioners, local authorities and the Department for Education to provide high quality care and education for children, to improve the sustainability of groups and to promote the involvement of parents in all aspects of their children's education.

# HEATHCOT PRE-SCHOOL LIMITED

## TRUSTEES ANNUAL REPORT

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### Directors Responsibilities in relation to the Financial Statements

The Directors are responsible for preparing the Directors Annual Report and the Financial Statements in accordance with applicable law and regulations.

The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 31 August 2021.

The Board have adopted the provision of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended practice applicable in the UK and Republic of Ireland (effective 1 January 2015, and including update bulletins on 2 February 2016 and 5 October 2018) in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006.

The trustees (who are also directors of Heathcot Pre-School Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and with the provision for small companies.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources.

In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the members of the board were approved by the Board on the 27<sup>th</sup> of April 2022 and signed on their behalf;



Javid Iqbal  
**Director**

**HEATHCOT PRE-SCHOOL LIMITED**

**REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF  
HEATHCOT PRE-SCHOOL LIMITED**

**YEAR ENDED 31 AUGUST 2021**

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I report on the accounts for the year ended 31 August 2021 set out on pages 7 to 12.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act). The trustees consider that an audit is not required for this year under s144 (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 s145 of the 2011 Act
- Follow the procedure laid down in the General Directions given by the Charity Commissioners (under s145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

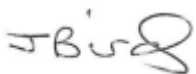
**Basis of Independent Examiners Opinion**

My examination was carried out in accordance with 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 of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion 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 Examiners 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 s386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records and to 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 Charities have 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.



4<sup>th</sup> May 2022

**Miss Jacqueline Bird F.M.A.A.T.**  
Community Accounting Lancashire C.I.C.  
Foxfields  
9 Norley Close  
Chadderton  
Oldham  
OL1 2RA

**HEATHCOT PRE-SCHOOL LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 AUGUST 2021**

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		<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
	<i>Notes</i>				
<b>Income from:</b>					
Raising Funds		-	-	-	-
Charitable activities	2	108,053	-	108,053	165,465
Other income	3	<u>16,691</u>	<u>-</u>	<u>16,691</u>	<u>1,605</u>
<b>Total</b>		<u>124,744</u>	<u>-</u>	<u>124,744</u>	<u>167,070</u>
<b>Expenditure on:</b>					
Charitable activities	4	158,812	-	158,812	160,821
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>		<u>158,812</u>	<u>-</u>	<u>158,812</u>	<u>160,821</u>
<b>Net income/(expenditure)</b>		<u>(34,068)</u>	<u>-</u>	<u>(34,068)</u>	<u>6,249</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>256,099</u>	<u>-</u>	<u>256,099</u>	<u>249,850</u>
<b>Total funds carried forward</b>	7	<u>222,031</u>	<u>-</u>	<u>222,031</u>	<u>256,099</u>

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations. The profit for the purposes of the Companies Act 2006 is the net incoming resources before unrealised losses/gains.

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

Note 10 on page 12 shows comparative information for the year ended 31 August 2020.

# HEATHCOT PRE-SCHOOL LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2021

	<i>Notes</i>	<b>2021</b>		<b>2020</b>	
		£	£	£	£
<b>Current Assets</b>					
Cash at Bank and in Hand		222,811		257,823	
Prepayments		<u>-</u>		<u>-</u>	
<b>Total Current Assets</b>		<b>222,811</b>		<b>257,823</b>	
<b>Liabilities</b>					
Creditors:					
Amounts falling due within one year	6	(780)		(1,724)	
<b>Net Current Assets or Liabilities</b>		<b><u>222,031</u></b>		<b><u>256,099</u></b>	
<b>Total Net Assets or Liabilities</b>					
<b>The Funds of the Charity</b>					
Unrestricted Funds		222,031		256,099	
Restricted Funds		<u>-</u>		<u>-</u>	
<b>Total Funds</b>	7	<b>222,031</b>		<b>256,099</b>	

For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- i. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- ii. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts are prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The accounts were approved by the Board of Directors on the 27<sup>th</sup> of April 2022 and signed on its behalf by:



Javid Iqbal  
**Director**

**HEATHCOT PRE-SCHOOL LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 August 2021**

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**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Incoming resources**

All income, including grants, are recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

**Resources expended**

All expenditure is accounted for on an accruals basis.

All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

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 settlement will be required, and the amount for the obligation can be measured reliably.

**Cash flow statement**

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

**HEATHCOT PRE-SCHOOL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 August 2021

**2. Income from Charitable activities**

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Nursery Education Grant				
OMBC 3&4 Free Entitlement	98,933	-	98,933	149,964
Nursery Fees	<u>9,120</u>	<u>-</u>	<u>9,120</u>	<u>15,501</u>
	<u>108,053</u>	<u>-</u>	<u>108,053</u>	<u>165,465</u>

**3. Other Income**

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
HMRC Job Retention Scheme Grant	12,497	-	12,497	-
Refunds	1,094	-	1,094	590
Other Income (Sundries)	<u>3,100</u>	<u>-</u>	<u>3,100</u>	<u>1,015</u>
	<u>16,691</u>	<u>-</u>	<u>16,691</u>	<u>1,605</u>

During the period the charity benefitted from a total of £12,497 of Government Grants from the HMRC Job Retention Grant Scheme. In accordance with accounting policy, this credit is included in 'Other Income' within the 'Statement of Financial Activities' in the period for which they compensate.

**4 Expenditure on Charitable activities**

	Unrestricted Support & Governance Costs £	Unrestricted Direct Costs £	2021 Total Funds £	2020 Total Funds £
Salaries	-	128,302	128,302	125,963
Tax & NI	-	2,061	2,061	7,279
Payroll & Accountancy Fees	2,570	-	2,570	1,651
Pension	-	5,440	5,440	6,238
Companies House Fee	13	-	13	13
Membership & Service Contracts	-	2,430	2,430	1,718
Cleaning	3,461	-	3,461	4,692
Equipment & Toys	-	262	262	1,117
Office Equipment & IT	-	5,500	5,500	-
Resources	-	1,436	1,436	3,717
Training	-	1,177	1,177	692
Insurance	3,013	-	3,013	2,986
Refunds	-	38	38	647
Snacks	-	462	462	726
DBS Checks	-	65	65	-
Printing & Stationery	1,335	-	1,335	1,698
Telephone & Internet	759	-	759	755
Sundry Expenses	<u>-</u>	<u>488</u>	<u>488</u>	<u>929</u>
	<u>11,151</u>	<u>147,661</u>	<u>158,812</u>	<u>160,821</u>

**Total resources expended are stated after charging:**

	2021 £	2020 £
Independent Examination Fees	780	780

# HEATHCOT PRE-SCHOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 August 2021

### 5. Staff Costs

The movement in the year is after charging:

	2021	2020
	£	£
Net Wages and Salaries	128,302	125,963

#### Average number of full-time equivalent employees in the year:

Manager	1	1
Assistant Manager	1	1
Pre School Practitioners	5	5
Pre School Assistants	3	3
Trainee Administration Assistant	1	1

No Trustee received any remuneration during the year.

No employee received emoluments of £60,000 or above (2020: none).

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

	2021	2020
	£	£
Accruals:		
Pension Payments	-	944
Accounts and Independent Examination	<u>780</u>	<u>780</u>
	<u>780</u>	<u>1,724</u>

### 7. Funds

	Balance as at 1 September 2020	Incoming Resources	Resources Expended	Balance as at 31 August 2021
	£	£	£	£
Unrestricted Funds	256,099	124,744	(158,812)	222,031
Restricted Funds:	-	-	-	-
<b>Total Funds</b>	<b><u>256,099</u></b>	<b><u>124,744</u></b>	<b><u>(158,812)</u></b>	<b><u>222,031</u></b>

### 8. Company Status

The charity is limited by guarantee and has no share capital. There are 3 members and the liability of each member in the event of winding up is limited to £1.

### 9. Related Parties

There were no related party transactions during the year.

**HEATHCOT PRE-SCHOOL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 August 2021**

**10. Comparative Information (previous years)**

		Unrestricted Funds 2020 (previous year) £	Restricted Funds 2020 (previous year) £	Total Funds 2020 (previous year) £
	<i>Notes</i>			
<b>Income from:</b>				
Raising Funds		-	-	-
Charitable activities	2	165,465	-	165,465
Other income	3	<u>1,605</u>	<u>-</u>	<u>1,605</u>
<b>Total</b>		<u>167,070</u>	<u>-</u>	<u>167,070</u>
<b>Expenditure on:</b>				
Charitable activities	4	160,821	-	160,821
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>		<u>160,821</u>	<u>-</u>	<u>160,821</u>
<b>Net income/(expenditure)</b>		6,249	-	6,249
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>249,850</u>	<u>-</u>	<u>249,850</u>
<b>Total funds carried forward</b>	<b>7</b>	<u>256,099</u>	<u>-</u>	<u>256,099</u>

**HEATHCOT PRE-SCHOOL LTD**

England & Wales - Charity number 1106307

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# Accounts

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**Company Registration Number: 05155784**  
**Charity Registration Number: 1106307**

**HEATHCOT PRE-SCHOOL LIMITED**  
**(A Company Limited by Guarantee)**

**Trustees Annual Report**  
**and Financial Statements**  
**Year Ended 31 August 2020**

# HEATHCOT PRE-SCHOOL LIMITED

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**HEATHCOT PRE-SCHOOL LIMITED**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS**

---

<b>Registered Charity Name</b>	Heathcot Pre-School Limited
<b>Charity Number</b>	1106307
<b>Company Number</b>	05155784
<b>Registered Office</b>	78 Windsor Road Coppice Oldham OL8 1RP
<b>Directors and Trustees</b>	Javid Iqbal Sher Baz Yasmin Kousar Toor
<b>Secretary</b>	Farhat Nazir
<b>Independent Examiner</b>	Community Accounting Lancashire C.I.C. Foxfields 9 Norley Close Chadderton Oldham OL1 2RA
<b>Bankers</b>	Lloyds TSB 55-57 Yorkshire Street Oldham OL1 3SL

## HEATHCOT PRE-SCHOOL LIMITED

### TRUSTEES ANNUAL REPORT

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The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 31 August 2020.

#### **Structure, Governance and Management**

##### Governing Document

Heathcot Pre-school Limited is a charitable company limited by guarantee, incorporated on 07/06/2005 and registered as a charity on 14/10/2004.

##### Recruitment and Training of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the requirements of the Memorandum and Articles of Association the board members are appointed for a period of 5 years after which they may be reappointed.

All board members give their time voluntarily. Because of the nature of the charity's work the suitability of all board members is determined through an enhanced criminal records bureau check.

All trustees are familiar with the work of the charity and have been given information about their responsibilities as trustees through the charity commission trustee leaflet.

Future trustees will be provided with the induction training either from the Chair or the manager.

##### Public Benefit

Our main activity is 'advancement of education' by delivering learning through play activities. We are registered with Ofsted to provide care and learning for children from 2 years to 5 years old children.

##### Risk Management

The Board of Trustees has put in place a risk management process which identifies key events or incidents that could affect the charity's ability to achieve its aims. This process results in a record of the most significant risks, both internal and external. For each, the possible impact or consequence of the risk and the required action to mitigate the risk are stated. The Trustees seeks reasonable assurance that these risks have been adequately managed and is satisfied that appropriate procedures and controls are in place to manage the risks.

As a charity providing care for children the Trustees acknowledge that the organisation is exposed to certain risks as part of carrying out these activities, for example injury to children whilst in the organisation's care. The Trustees have put in place systems to seek to identify and assess the key risks that the charity faces and have put in place controls to seek to manage these risks.

Key risks that remain are: potential changes to government policy on early year provision, which risk exposing the charity to significant pension liabilities.

Risks are covered through a comprehensive set of policies and procedures that are shared with staff and users of the provision. These are reviewed annually to ensure they continue to meet the needs of the charity.

#### **Objectives, Aims and Activities**

##### Charitable Objectives

The Charitable Objectives of Heathcot Pre-School Limited, as set out in the Memorandum of Association of the Company are to provide and assist in the provision of childcare and education services for the benefit of the community in particular to enhance the development and education of children from 2 years to 5 years appropriate play education and care facilities.

## HEATHCOT PRE-SCHOOL LIMITED

### TRUSTEES ANNUAL REPORT

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#### **Review of Achievements and Performance for the Year**

##### Operational Performance

We review our aims, objectives and activities each year. We look at what we have achieved and the outcome of our work in the previous 12 months. We look at the strengths and areas for improvement in our provisions.

##### **Financial Review**

The charity's financial statement shows an increase in funds which reflects the Government funding for three year olds.

##### Reserves Policy

The management committee has established a reserves policy. The aim of the reserves policy is to hold funds to sustain activities in the event of future income variation or increases in operational costs.

The policy reflects the need to respond to changes to the major risks and to be able to meet the commitment of providing early year education to children.

The committee retains sufficient funds to meet statutory redundancy requirements and sufficient funds to maintain 3 months expenditure.

Aside from reserves most of the charity's funds are to be spent in the short term.

We have money on the side for potential and expected income drop and currently we are in council building, the rest of the reserved fund is to buy own building in the future.

##### **Impact of Coronavirus (COVID-19)**

The charity was closed for 3 months beginning from 23<sup>rd</sup> March 2020 and the last day of closing was 23<sup>rd</sup> June 2020. The charity accessed the Governments Job Retention Scheme in order to retain the current staff.

Due to the uncertainty and the daily change to the current pandemic situation this has impacted on the daily running of the charity.

The charity will use its reserve fund to manage the negative financial impact of the Covid-19 as from September 2020 there is to be a reduction of income.

We are constantly reviewing and carrying out a robust risk assessment to ensure staff, parents and children are in a safe environment.

##### **Plans for the Future**

The Pre-school will continue to work with its parents, families, pre-school practitioners, local authorities and the Department for Education to provide high quality care and education for children, to improve the sustainability of groups and to promote the involvement of parents in all aspects of their children's education.

# HEATHCOT PRE-SCHOOL LIMITED

## TRUSTEES ANNUAL REPORT

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### Directors Responsibilities in relation to the Financial Statements

The Directors are responsible for preparing the Directors Annual Report and the Financial Statements in accordance with applicable law and regulations.

The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 31 August 2020.

The Board have adopted the provision of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended practice applicable in the UK and Republic of Ireland (effective 1 January 2015, and including update bulletins on 2 February 2016 and 5 October 2018) in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006.

The trustees (who are also directors of Heathcot Pre-School Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and with the provision for small companies.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources.

In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the members of the board were approved by the Board on .....17/12/2020..... and signed on their behalf;

Signed:  .....

Name : Javid Iqbal  
Director

**HEATHCOT PRE-SCHOOL LIMITED**

**REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF  
HEATHCOT PRE-SCHOOL LIMITED**

**YEAR ENDED 31 AUGUST 2020**

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I report on the accounts for the year ended 31 August 2020 set out on pages 7 to 12.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act). The trustees consider that an audit is not required for this year under s144 (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 s145 of the 2011 Act
- Follow the procedure laid down in the General Directions given by the Charity Commissioners (under s145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners Opinion**

My examination was carried out in accordance with 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 of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion 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 Examiners 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 s386 of the Companies Act 2006; and
  - To prepare accounts which accord with the accounting records and to 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 Charities have 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.

*JB* 17/12/20

**Miss Jacqueline Bird F.M.A.A.T.**  
Community Accounting Lancashire C.I.C.  
Foxfields  
9 Norley Close  
Chadderton  
Oldham  
OL1 2RA

**HEATHCOT PRE-SCHOOL LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 AUGUST 2020**

	<i>Notes</i>	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
<b>Income from:</b>					
Raising Funds		-	-	-	74
Charitable activities	2	167,070	-	167,070	153,206
Other income		-	-	-	-
<b>Total</b>		<u>167,070</u>	<u>-</u>	<u>167,070</u>	<u>153,280</u>
<b>Expenditure on:</b>					
Charitable activities	3	160,821	-	160,821	138,405
Other expenditure		-	-	-	-
<b>Total</b>		<u>160,821</u>	<u>-</u>	<u>160,821</u>	<u>138,405</u>
<b>Net income/(expenditure)</b>		<u>6,249</u>	<u>-</u>	<u>6,249</u>	<u>14,785</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>249,850</u>	<u>-</u>	<u>249,850</u>	<u>234,975</u>
<b>Total funds carried forward</b>	6	<u>256,099</u>	<u>-</u>	<u>256,099</u>	<u>249,850</u>

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations. The profit for the purposes of the Companies Act 2006 is the net incoming resources before unrealised losses/gains.

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

Note 9 on page 12 shows comparative information for the year ended 31 August 2019.

**HEATHCOT PRE-SCHOOL LIMITED**

**BALANCE SHEET**

**AS AT 31 AUGUST 2020**

	<i>Notes</i>	<b>2020</b>	<b>2019</b>
		£	£
<b>Current Assets</b>			
Cash at Bank and in Hand		257,823	250,630
Prepayments		-	-
<b>Total Current Assets</b>		<u>257,823</u>	<u>250,630</u>
<b>Liabilities</b>			
Creditors:			
Amounts falling due within one year	5	(1,724)	(780)
<b>Net Current Assets or Liabilities</b>		<u>256,099</u>	<u>249,850</u>
<b>Total Net Assets or Liabilities</b>			
<b>The Funds of the Charity</b>			
Unrestricted Funds		256,099	249,850
Restricted Funds		-	-
<b>Total Funds</b>	6	<u>256,099</u>	<u>249,850</u>

For the year ending 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- i. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- ii. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts are prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The accounts were approved by the Board of Directors on 17/12/2020 and signed on its behalf by:

Signed: 

Name : Javid Iqbal  
Director

**HEATHCOT PRE-SCHOOL LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 August 2020**

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**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Incoming resources**

All income, including grants, are recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

**Resources expended**

All expenditure is accounted for on an accruals basis.

All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

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 settlement will be required, and the amount for the obligation can be measured reliably.

**Cash flow statement**

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

**HEATHCOT PRE-SCHOOL LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 August 2020

**2. Income from Charitable activities**

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Grants:				
Nursery Education Grant				
OMBC 3&4 Free Entitlement	149,964	-	149,964	137,310
Nursery Fees	15,501	-	15,501	13,679
Other Income	<u>1,605</u>	-	<u>1,605</u>	<u>2,217</u>
	<u>167,070</u>	-	<u>167,070</u>	<u>153,206</u>

**3 Expenditure on Charitable activities**

	Unrestricted Support & Governance Costs £	Unrestricted Direct Costs £	2020 Total Funds £	2019 Total Funds £
Salaries	-	125,963	125,963	109,205
Tax & NI	-	7,279	7,279	6,405
Payroll & Accountancy Fees	1,651	-	1,651	1,151
Pension	-	6,238	6,238	4,891
Companies House Fee	13	-	13	13
Membership & Service Contracts	-	1,718	1,718	1,380
Cleaning	4,692	-	4,692	1,659
Equipment & Toys	-	1,117	1,117	942
Resources	-	3,717	3,717	3,520
Expenses	-	929	929	1,136
Training	-	692	692	35
Insurance	2,986	-	2,986	2,916
Refunds	-	647	647	-
Charitable Donations	-	-	-	-
Other Donations	-	-	-	-
Snacks	-	726	726	2,370
DBS Checks	-	-	-	-
Printing & Stationery	1,698	-	1,698	1,477
Real Project Expenses	-	-	-	-
Telephone & Internet	755	-	755	720
Sundries	-	-	-	585
	<u>11,795</u>	<u>149,026</u>	<u>160,821</u>	<u>138,405</u>

**Total resources expended are stated after charging:**

	2020 £	2019 £
Independent Examination Fees	780	780

**HEATHCOT PRE-SCHOOL LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 August 2020**

**4. Staff Costs**

The movement in the year is after charging:

	2020	2019
	£	£
Net Wages and Salaries	125,963	109,205

**Average number of full-time equivalent employees in the year:**

Manager	1	1
Assistant Manager	1	1
Pre School Practitioners	5	5
Pre School Assistants	3	3
Trainee Administration Assistant	1	1

No Trustee received any remuneration during the year.

No employee received emoluments of £60,000 or above (2019: none).

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

	2020	2019
	£	£
Accruals:		
Pension Payments (July & August 2020)	944	-
Accounts and Independent Examination	<u>780</u>	<u>780</u>
	<u>1,724</u>	<u>780</u>

**6. Funds**

	Balance as at 1 September 2019	Incoming Resources	Resources Expended	Balance as at 31 August 2020
		£	£	£
Unrestricted Funds	249,850	167,070	(160,821)	256,099
Restricted Funds:				
<b>Total Funds</b>	<b><u>249,850</u></b>	<b><u>167,070</u></b>	<b><u>(160,821)</u></b>	<b><u>256,099</u></b>

**7. Company Status**

The charity is limited by guarantee and has no share capital. There are 3 members and the liability of each member in the event of winding up is limited to £1.

**8. Related Parties**

There were no related party transactions during the year.

**HEATHCOT PRE-SCHOOL LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 August 2020

**9. Comparative Information (previous years)**

	<b>Unrestricted Funds 2019 (previous year) £</b>	<b>Restricted Funds 2019 (previous year) £</b>	<b>Total Funds 2019 (previous year) £</b>
<i>Notes</i>			
<b>Income from:</b>			
Raising Funds	74	-	74
Charitable activities	2      153,206	-	153,206
Other income	-	-	-
<b>Total</b>	<u>153,206</u>	-	<u>153,206</u>
<b>Expenditure on:</b>			
Charitable activities	3      138,405	-	138,405
Other expenditure	-	-	-
<b>Total</b>	<u>138,405</u>	-	<u>138,405</u>
<b>Net income/(expenditure)</b>	14,875	-	14,875
<b>Reconciliation of funds:</b>			
Total funds brought forward	<u>234,975</u>	-	<u>234,975</u>
<b>Total funds carried forward</b>	6 <u>249,850</u>	-	<u>249,850</u>