

# HEYSIDE PRE-SCHOOL

England & Wales · Charity number 1107923

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05309480](#)

**Registered** 2005-02-02

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

## Contact

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**Address** St. Marks Church  
Perth Street  
Royton  
Oldham  
OL2 6LY

**Phone** 01706847175

**Email** [heyside.pre-school@hotmail.com](mailto:heyside.pre-school@hotmail.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: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;2. ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3. INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** TO PROVIDE CARE AND EDUCATION IN A STIMULATING AND CARING ENVIRONMENT FOR ALL CHILDREN AGED 2 YEARS TO 5 YEARS OLD.THE PRE-SCHOOL OPERATES IN ST MARK'S CHURCH HALL, HEYSIDE, ROYTON, OLDHAM AND IS OPEN FOR 38 WEEKS OF THE YEAR (TERM TIME ONLY). WE OFFER BOTH SESSIONAL AND FULL DAY CARE BETWEEN THE HOURS OF 8.00 AM AND 4.30 PM.

## Classification

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

## Geography

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- **Area of benefit:** NOT DEFINED. IN PRACTICE THE HEYSIDE PRE-SCHOOL, LANCASHIRE.
- Lancashire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£152,712	£127,661	-	-
2024-03-31	£115,890	£116,751	-	-
2023-03-31	£103,133	£109,837	-	-
2022-03-31	£107,663	£111,090	-	-
2021-03-31	£110,092	£102,590	-	-

## Trustees

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Name	Role	Appointed
<b>Lauren Elwood</b>	Chair	2024-11-08
DARRYLL ELWOOD		2017-11-30
Gemma Roscoe		2025-11-07
Jade Bowden		2018-05-15
Peter Coles		2025-11-07

**HEYSIDE PRE-SCHOOL**

England & Wales - Charity number 1107923

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# Accounts

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**Company Registration Number 05309480**

**Charity Registration Number 1107923**

**Heyside Pre-School  
(A Company Limited By Gaurantee)**

**Financial Statements**

**Year Ended 31 March 2025**

# Heyside Pre-School

## Legal and Administrative Details

For the year ended 31 March 2025

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5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8	Notes to the Accounts

**Heyside Pre-School**  
**Report Of The Trustees**  
**For the year ended 31 March 2025**

**Financial Statements**

The management committee which is the Board of Directors of the Society for the purposes of company law and trustees for charity law purposes presents its report and the financial statements for the year ended 31 March 2025, which comply with current statutory requirements and the charitable company's deed of trust.

**Directors**

The directors and trustees for the year were:     Darryll Elwood  
                                                                           Jade Bowden  
                                                                           Hannah Buckley  
                                                                           Pamela Darlington

The company secretary is:     Pamela Darlington

**Structure Governance and Management**

The charity is governed by its Constituion and Memorandum of Articles of Association. The charity is a company limited by guarantee.

The trustees are elected by its members.

Heyside Pre-School is a member of the Pre-school Learning Alliance, with close links to Oldham Council Enrly Years Team.

There are two types of membership. Family membership for the parent or guardians of all children who attend Heyside Pre-school and Affiliate Membership for individuals, organisations or other bodies interested in supporting the aims of Heyside Pre-school.

Committee members are voted by the members at the Annual General Meeting, usually held in November each year. We currently have 11 committee members consisting of five trustees who are responsible for the management of the pre-school and six general committee members who support the trustees with fund raising.

**Objective and activities**

Our Setting Aims to:

- \* To provide high quality care and education for children from two years old to four years eleven months old. (Children may be able to attend from 22 months depending on ratios and the child's needs).
- \* To work in partnership with parents to help children learn and develop.
- \* To add to the life and well-being of our local community.
- \* To offer children and their parents a service that promotes equality and values diversity.

**Heyside Pre-School**  
**Report Of The Trustees**  
**For the year ended 31 March 2025**

We aim to Ensure that each child:

- \* Is in a safe and stimulating environment.
- \* Is given generous care and attentio, this is ensured because of our ratio of qualified staff to children, as well as volunteer parent helpers.
- \* Has the chance to join with other children and adults to live, play, work, learn and have fun together.
- \* Is helped to take forward their learning and development by being helped to build on what they already know and can do.
- \* Has a personal key person who makes sure each child makes satisfying progress to develop to their fullest potential.
- \* Is in a setting that sees parents/carers as partners in heloing each child to learn and develop.
- \* Is in a setting in which parents help to share the service it offers.

The Pre-school is heavily reliant on the help of volunteers.

Firstly, the Board of Trustees is formed to support the pre-school manager and staff in their day to day duties. They may also wish to gain experience or to gain qualifications. In any of these scenarios, their efforts and support are greatly appreciated.

**Achievements and performance**

Providing high quality affordable childcare and education for all children from age two to four years eleven month old.

Our ratios, as per Ofsted requirements, are:

One member of Early Years qualified staff to every four children aged two years.

One member of Early Years qualified staff to every eight children aged three and four years.

At the present time we have six members of paid staff and one volunteer.

One with Early Years Teacher status, four with a Level 3 Early Years qualification, one working towards Level 3 Early Years qualification and one with a Level 2 Early Years qualification.

Heyside Pre-school has been service to around 36 families this academic year.

**Financial Review**

The Pre-school has extremely limited restricted funds that fluctuate termly/annually and therefore essentially all cash balances can be considered to be part of reserves. In the event of reserves falling significantly below the target level, the Pre-school will aim to restore the reserves as soon as possible by increasing fundraising, increasing earned income, or reducing expenditure.

The principal source of funds for the charity is income linked to childcare places offered by the pre-school.

**Heyside Pre-School**  
**Report Of The Trustees**  
**For the year ended 31 March 2025**

We receive government funding for up to 15 hours per week for 38 weeks of the year for children the term after they are three years old.

Children of some working parents can claim an additional 15 hours free government entitlement per week (up to 30 hours per week).

Two-year-old funding is available to some families, depending on circumstances and whether they meet the criteria. Unfortunately, we do not have many children attending that are eligible to access this funding.

Any hours attended by the children above their free entitlement or children not eligible to receive the free entitlement is paid for by the parents/carers.

However, the hourly amount received for Free Entitlement children, from the local authority, is lower than the amount charged to fee paying children and no top up charges are allowed to be charged to make up the difference. We are finding that now, and over the past few years, we seem to have more Free Entitlement Children attending than fee paying children which has a big impact on the settings finances.

Funding is also available to apply for to support children with Additional Education Needs in the form of an EHC plan (Educational Healthcare Plan) or to enable the setting to provide additional support to meet a child's needs, the amount of funding varies depending on each child's needs and also as to whether we have children with Additional Educational Needs attending the pre-school.

Funds held by Heyside Pre-school fall into three categories:

**Unrestricted Funds** - These are needed to cover staff costs and those of administration and support without which the Pre-school could not operate.

Income levels vary during the year, but expenditure levels remain relatively constant throughout. Income is at its lowest during the Autumn term rising during the Spring term to its highest level in the Summer term - this is due to the availability of the free entitlement funding.

The trustees consider it necessary that unrestricted funds should be sufficient to cover on month's expenditure and support costs. This level will ensure we have adequate resources to cover our outgoings whilst income is at its lowest level during the Autumn term.

The Trustees will monitor and review this unrestricted fund reserve level with reference to income forecasts and changes in funding on an annual basis to ensure that it continues to meet the needs of the Pre-school.

**Heyside Pre-School**  
**Report Of The Trustees**  
**For the year ended 31 March 2025**

**Restricted Funds** - Restricted funds normally arise from donations, grants, EYPP (Early Year Pupil Premium), DAF (Disability Living Allowance) or SEND inclusion funding and must be used for specific purposes or resources.

**Designated Funds** - Designated funds are amounts specifically excluded from being used to meet the day-to-day running costs of the Pre-school. Sums raised through fundraising activities fall into this category.

The committee organise fundraising events to raise much needed funds to enable equipment/resources to be purchased to enhance the children's education and learning as well as parties/Christmas gifts etc. for the children. The main annual fundraising events are: Christmas Coffee Morning, Nativity Concert, Sponsored Walk, Easter Bingo, Summer/Autumn Fairs.

**Financial Statements**

Charity and Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statement of Recommended Practice and the regulations made under Part 8 of the Charities Act 2011 and section 386 of the Companies Act 2006. They are responsible for safeguarding the assets of the charitable company and ensuring their proper application under charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board of Directors on 7 November 2025 and signed on its behalf by:

Darryll Elwood

**Independent Examiner's Report To The Trustees Of  
Heyside Pre-School  
For the year ended 31 March 2025**

I report on the accounts for the year ended 31 Mar 2025 set out on pages 6 to 12.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Wai Wah David Chan FCA  
WW Chan Accountancy Limited  
International House  
61 Mosley Street  
Manchester  
M2 3HZ  
Date: 7 November 2025

**Heyside Pre-School**  
**Statement of Financial Activities**  
**For the year ended 31 March 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Incoming Resources</b>					
<b>Income and endowments from:</b>					
<i>Income from charitable activities</i>					
Operation of pre school	2	126,239	-	126,239	88,450
<i>Other trading activities</i>	3	25,996	-	25,996	23,397
<i>Other income</i>		477	-	477	4,043
Total income		<u>152,712</u>	<u>-</u>	<u>152,712</u>	<u>115,890</u>
Expenditure					
<i>Cost of raising funds</i>					
Raising funds (events and parties)		8,298	-	8,298	856
<i>Expenditure on charitable activities</i>					
Charitable activities	4	118,308	-	118,308	115,255
Governance costs	5	<u>1,055</u>	<u>-</u>	<u>1,055</u>	<u>640</u>
Total resources expended		<u>127,661</u>	<u>-</u>	<u>127,661</u>	<u>116,751</u>
Net incoming resources					
- Net income/(expenditure) for the year		25,051	-	25,051	(861)
Gross transfer between funds		-	-	-	-
Total funds at 1 April 2024	8	<u>8,147</u>	<u>-</u>	<u>8,147</u>	<u>9,009</u>
Total funds at 31 March 2025	8	<u>33,198</u>	<u>-</u>	<u>33,198</u>	<u>8,148</u>

**Heyside Pre-School**  
**Registration number 05309480**  
**Balance Sheet**  
**As at 31 March 2025**

	Note	2025	2024
		£	£
<b>CURRENT ASSETS</b>			
Debtors		2,029	-
Cash at bank and in hand		<u>35,217</u>	<u>10,082</u>
		37,246	10,082
<b>CREDITORS: Amounts falling due within one year</b>	7	<u>(4,048)</u>	<u>(1,935)</u>
<b>NET CURRENT ASSETS</b>		33,198	8,147
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><u>33,198</u></u>	<u><u>8,147</u></u>
<b>FUNDS</b>			
Unrestricted funds	15	33,198	8,147
Restricted funds	16	-	-
<b>Total charity funds</b>		<u><u>33,198</u></u>	<u><u>8,147</u></u>

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

Members have not required the charitable company to obtain an audit in accordance with section 476(2) of the Companies Act 2006;

The directors acknowledge their responsibility for ensuring the charitable company keeps accounting records that comply with section 386, and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its surplus or deficit for the financial year, in accordance with the charitable requirements of section 394, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company;

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts

Approved by the Board on 7 November 2025 and signed on its behalf.

P Darlington  
Secretary

**Heyside Pre-School**  
**Notes To The Financial Statements**  
**For the year ended 31 March 2025**

**1 Accounting Policies**

**a Basis of preparation**

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), second edition - October 2021 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Heyside Pre-School meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**b Cashflow statements**

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

**c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There were no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period

**d Income**

Grant income where received in advance of performance, is carried forward into the following year within the funds note.

**e Pension contributions**

The charitable company operated a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

**f Interest receivable**

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

**Heyside Pre-School**  
**Notes To The Financial Statements**  
**For the year ended 31 March 2025**

**g Fund accounting**

Unrestricted funds comprise of general funds which are available to use at the discretion of the trustees in furtherance of the charitable company's objectives.

Restricted funds are funds received which are subject to specific restrictions as imposed by the donor or nature of the appeal.

**h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds comprise the costs of selling goods within the reception.

Expenditure on charitable activities includes the costs of running the temple (dharma functions and educational seminars).

Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i Allocation of governance costs**

Governance costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Governance costs include back office costs, finance, personnel and governance costs which support the charitable company's activities.

**j Netting off of expenses and related income**

No netting off of expenses and income takes place within the accounts of the charitable company, unless the charitable company received income from and incurred expenses on special fundraising events or activities, and they are not material. Under these circumstances it may include only the net figure in the Statement of Financial Activities.

**k Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account

**l Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Heyside Pre-School**  
**Notes To The Financial Statements**  
**For the year ended 31 March 2025**

**2 Charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>	<b>2024</b>
			£	£
Nursery Education Grant	116,934	-	116,934	84,284
Additional Needs Funding	9,305	-	9,305	4,166
	<u>126,239</u>	<u>-</u>	<u>126,239</u>	<u>88,450</u>

**3 Trading activities income**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>	<b>2024</b>
			£	£
Fees	14,388	-	14,388	18,174
Fundraising/Raffles/Nativity	11,608	-	11,608	5,158
Sponsored Walk	-	-	-	65
	<u>25,996</u>	<u>-</u>	<u>25,996</u>	<u>23,397</u>

**4 Resources expended on charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>	<b>2024</b>
			£	£
Staff costs	98,312	-	98,312	94,294
Rent	14,041	-	14,041	12,704
Telephone and internet	611	-	611	744
Equipment, books etc	2,012	-	2,012	2,673
Printing, postage and stationery	542	-	542	1,279
Cleaning and maintenance	19	-	19	106
Insurance, PLA, Reg fee	950	-	950	906
Uniforms	270	-	270	-
Staff training	300	-	300	-
Travel	17	-	17	-
School trips	572	-	572	385
Craft materials, paper, paint	211	-	211	604
Ofsted fee	220	-	220	220
Refreshments	158	-	158	137
Other expenditure	73	-	73	1,203
	<u>118,308</u>	<u>-</u>	<u>118,308</u>	<u>115,255</u>

**Heyside Pre-School**  
**Notes To The Financial Statements**  
**For the year ended 31 March 2025**

**5 Governance costs**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>	<b>2024</b>
			£	£
Accountancy fees	830	-	830	640
Legal and professional fees	187	-	187	-
Bank charges	38	-	38	-
	<u>1,055</u>	<u>-</u>	<u>1,055</u>	<u>640</u>

**6 Employees**

	<b>2025</b>	<b>2024</b>
	£	£
Staff costs include the following:		
Wages and salaries	95,787	92,546
Social security costs	864	302
Pension costs	1,662	1,446
	<u>98,313</u>	<u>94,294</u>

**7 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	£	£
Pension control	408	-
Net wages	279	-
Independent examination fees	640	640
Holiday pay accrual	2,721	1,295
	<u>4,048</u>	<u>1,935</u>

**Heyside Pre-School**  
**Notes To The Financial Statements**  
**For the year ended 31 March 2025**

**8 Analysis of funds**

	<b>At 1 April 2024</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>At 31 March 2025</b>
	£	£	£	£
Unrestricted funds	8,147	152,712	(127,661)	33,198
Restricted funds	-	-	-	-
	<u>8,147</u>	<u>152,712</u>	<u>(127,661)</u>	<u>33,198</u>

**Heyside Pre-School**  
**Detailed Income and Expenditure Account**  
**For the year ended 31 March 2025**

		<b>2025</b>	<b>2024</b>
	£	£	£
<b>INCOME</b>			
Nursery Education Grant		116,934	84,284
Additional Needs Funding		9,305	4,166
Fees		14,388	18,174
Fundraising/Raffles/Nativity		11,608	5,158
Sponsored walk		-	65
Gross interest received		477	4,043
		<u>152,712</u>	<u>115,890</u>
 <b>ADMINISTRATIVE EXPENSES</b>			
Fundraising	8,298		856
Wages and salaries	95,787		92,546
Social security costs	864		302
Pension costs	1,661		1,446
Hall rent	14,041		12,704
Telephone and internet	611		744
Equipment expensed	929		782
Books	811		1,891
Printing, postage and stationery	542		1,279
Cleaning and maintenance	-		-
Repairs and maintenance	19		106
Insurance	950		-
PLA & Reg fees	-		906
Travel	17		-
Subscriptions	272		-
School trips	572		385
Materials	211		604
Ofsted fee	220		220
Snacks and refreshments	158		137
Uniform	270		-
Staff training	300		-
Accountancy fees	830		640
Legal and professional fees	187		-
Bank charges	38		-
Other expenditure	73		1,203
		<u>127,661</u>	<u>116,751</u>
		<u>25,051</u>	<u>(861)</u>

**HEYSIDE PRE-SCHOOL**

England & Wales - Charity number 1107923

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# Accounts

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**Company Registration Number 05309480**

**Charity Registration Number 1107923**

**Heyside Pre-School  
(A Company Limited By Gaurantee)**

**Financial Statements**

**Year Ended 31 March 2024**

# Heyside Pre-School

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For the year ended 31 March 2024

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**Report Of The Trustees**  
**For the year ended 31 March 2024**

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- \* Is given generous care and attentio, this is ensured because of our ratio of qualified staff to children, as well as volunteer parent helpers.
- \* Has the chance to join with other children and adults to live, play, work, learn and have fun together.
- \* Is helped to take forward their learning and development by being helped to build on what they already know and can do.
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Firstly, the Board of Trustees is formed to support the pre-school manager and staff in their day to day duties. They may also wish to gain experience or to gain qualifications. In any of these scenarios, their efforts and support are greatly appreciated.

**Achievements and performance**

Providing high quality affordable childcare and education for all children from age two to four years eleven month old.

Our ratios, as per Ofsted requirements, are:

One member of Early Years qualified staff to every four children aged two years.

One member of Early Years qualified staff to every eight children aged three and four years.

At the present time we have six members of paid staff and one volunteer.

One with Early Years Teacher status, four with a Level 3 Early Years qualification, one working towards Level 3 Early Years qualification and one with a Level 2 Early Years qualification.

Heyside Pre-school has been service to around 36 families this academic year.

**Financial Review**

The Pre-school has extremely limited restricted funds that fluctuate termly/annually and therefore essentially all cash balances can be considered to be part of reserves. In the event of reserves falling significantly below the target level, the Pre-school will aim to restore the reserves as soon as possible by increasing fundraising, increasing earned income, or reducing expenditure.

The principal source of funds for the charity is income linked to childcare places offered by the pre-school.

We receive government funding for up to 15 hours per week for 38 weeks of the year for children the term after they are three years old.

**Heyside Pre-School**  
**Report Of The Trustees**  
**For the year ended 31 March 2024**

Children of some working parents can claim an additional 15 hours free government entitlement per week (up to 30 hours per week).

Two-year-old funding is available to some families, depending on circumstances and whether they meet the criteria. Unfortunately, we do not have many children attending that are eligible to access this funding.

Any hours attended by the children above their free entitlement or children not eligible to receive the free entitlement is paid for by the parents/carers.

However, the hourly amount received for Free Entitlement children, from the local authority, is lower than the amount charged to fee paying children and no top up charges are allowed to be charged to make up the difference. We are finding that now, and over the past few years, we seem to have more Free Entitlement Children attending than fee paying children which has a big impact on the settings finances.

Funding is also available to apply for to support children with Additional Education Needs in the form of an EHC plan (Educational Healthcare Plan) or to enable the setting to provide additional support to meet a child's needs, the amount of funding varies depending on each child's needs and also as to whether we have children with Additional Educational Needs attending the pre-school.

Funds held by Heyside Pre-school fall into three categories:

**Unrestricted Funds** - These are needed to cover staff costs and those of administration and support without which the Pre-school could not operate.

Income levels vary during the year, but expenditure levels remain relatively constant throughout. Income is at its lowest during the Autumn term rising during the Spring term to its highest level in the Summer term - this is due to the availability of the free entitlement funding.

The trustees consider it necessary that unrestricted funds should be sufficient to cover on month's expenditure and support costs. This level will ensure we have adequate resources to cover our outgoings whilst income is at its lowest level during the Autumn term.

The Trustees will monitor and review this unrestricted fund reserve level with reference to income forecasts and changes in funding on an annual basis to ensure that it continues to meet the needs of the Pre-school.

**Restricted Funds** - Restricted funds normally arise from donations, grants, EYPP (Early Year Pupil Premium), DAF (Disability Living Allowance) or SEND inclusion funding and must be used for specific purposes or resources.

**Heyside Pre-School**  
**Report Of The Trustees**  
**For the year ended 31 March 2024**

**Designated Funds** - Designated funds are amounts specifically excluded from being used to meet the day-to-day running costs of the Pre-school. Sums raised through fundraising activities fall into this category.

The committee organise fundraising events to raise much needed funds to enable equipment/resources to be purchased to enhance the children's education and learning as well as parties/Christmas gifts etc. for the children. The main annual fundraising events are: Christmas Coffee Morning, Nativity Concert, Sponsored Walk, Easter Bingo, Summer/Autumn Fairs.

**Financial Statements**

Charity and Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to ensure that the financial statements comply with applicable Accounting Standards and Statement of Recommended Practice and the regulations made under Part 8 of the Charities Act 2011 and section 386 of the Companies Act 2006. They are responsible for safeguarding the assets of the charitable company and ensuring their proper application under charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board of Directors on 8 November 2024 and signed on its behalf by:

Hannah Buckley

**Independent Examiner's Report To The Trustees Of  
Heyside Pre-School  
For the year ended 31 March 2024**

I report on the accounts for the year ended 31 March 2024 set out on pages 9 to 16.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Wai Wah David Chan FCA  
WW Chan Accountancy Limited  
International House  
61 Mosley Street  
Manchester  
M2 3HZ  
Date: 8 November 2024

**Heyside Pre-School**  
**Statement of Financial Activities**  
**For the year ended 31 March 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Incoming Resources</b>					
<b>Income and endowments from:</b>					
<i>Income from charitable activities</i>					
Operation of pre school	2	88,450	-	88,450	82,156
Other trading activities	3	23,397	-	23,397	19,093
Other income		4,043	-	4,043	1,884
Total income		<u>115,890</u>	<u>-</u>	<u>115,890</u>	<u>103,133</u>
Expenditure					
<i>Cost of raising funds</i>					
Raising funds (events and parties)		856	-	856	635
<i>Expenditure on charitable activities</i>					
Charitable activities	4	115,255	-	115,255	109,832
Governance costs	5	640	-	640	390
Total resources expended		<u>116,751</u>	<u>-</u>	<u>116,751</u>	<u>110,857</u>
Net incoming resources					
- Net income/(expenditure) for the year		(861)	-	(861)	(7,724)
Gross transfer between funds		-	-	-	-
Total funds at 1 April 2023	8	<u>9,009</u>	<u>-</u>	<u>9,009</u>	<u>16,733</u>
Total funds at 31 March 2024	8	<u>8,148</u>	<u>-</u>	<u>8,148</u>	<u>9,009</u>

**Heyside Pre-School**  
**Registration number 05309480**  
**Balance Sheet**  
**As at 31 March 2024**

	Note	2024	2023
		£	£
<b>CURRENT ASSETS</b>			
Debtors		-	-
Cash at bank and in hand		<u>10,082</u>	<u>11,239</u>
		10,082	11,239
<b>CREDITORS: Amounts falling due within one year</b>	7	<u>(1,934)</u>	<u>(2,230)</u>
<b>NET CURRENT ASSETS</b>		8,148	9,009
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><u>8,148</u></u>	<u><u>9,009</u></u>
<b>FUNDS</b>			
Unrestricted funds	15	8,148	9,009
Restricted funds	16	-	-
<b>Total charity funds</b>		<u><u>8,148</u></u>	<u><u>9,009</u></u>

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

Members have not required the charitable company to obtain an audit in accordance with section 476(2) of the Companies Act 2006;

The directors acknowledge their responsibility for ensuring the charitable company keeps accounting records that comply with section 386, and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its surplus or deficit for the financial year, in accordance with the charitable requirements of section 394, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company;

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts

Approved by the Board on 8 November 2024 and signed on its behalf.

P Darlington  
Secretary

**Heyside Pre-School**  
**Notes To The Financial Statements**  
**For the year ended 31 March 2024**

**1 Accounting Policies**

**a Basis of preparation**

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), second edition - October 2021 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Heyside Pre-School meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**b Cashflow statements**

The charity has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

**c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There were no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period

**d Income**

Grant income where received in advance of performance, is carried forward into the following year within the funds note.

**e Pension contributions**

The charitable company operated a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

**f Interest receivable**

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

**Heyside Pre-School**  
**Notes To The Financial Statements**  
**For the year ended 31 March 2024**

**g Fund accounting**

Unrestricted funds comprise of general funds which are available to use at the discretion of the trustees in furtherance of the charitable company's objectives.

Restricted funds are funds received which are subject to specific restrictions as imposed by the donor or nature of the appeal.

**h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds comprise the costs of selling goods within the reception.

Expenditure on charitable activities includes the costs of running the temple (dharma functions and educational seminars).

Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i Allocation of governance costs**

Governance costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Governance costs include back office costs, finance, personnel and governance costs which support the charitable company's activities.

**j Netting off of expenses and related income**

No netting off of expenses and income takes place within the accounts of the charitable company, unless the charitable company received income from and incurred expenses on special fundraising events or activities, and they are not material. Under these circumstances it may include only the net figure in the Statement of Financial Activities.

**k Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account

**l Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Heyside Pre-School**  
**Notes To The Financial Statements**  
**For the year ended 31 March 2024**

**2 Charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
			£	£
Nursery Education Grant	84,284	-	84,284	72,976
Additional Needs Funding	4,166	-	4,166	9,180
	<u>88,450</u>	<u>-</u>	<u>88,450</u>	<u>82,156</u>

**3 Trading activities income**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
			£	£
Fees	18,174	-	18,174	16,705
Fundraising/Raffles/Nativity	5,158	-	5,158	1,567
Sponsored Walk	65	-	65	821
	<u>23,397</u>	<u>-</u>	<u>23,397</u>	<u>19,093</u>

**4 Resources expended on charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
			£	£
Staff costs	94,294	-	94,294	91,685
Rent	12,704	-	12,704	9,687
Telephone and internet	744	-	744	731
Equipment, books etc	2,673	-	2,673	1,394
Printing, postage and stationery	1,279	-	1,279	2,130
Cleaning and maintenance	106	-	106	127
Insurance, PLA, Reg fee	906	-	906	880
Craft materials, paper, paint	604	-	604	443
Ofsted fee	220	-	220	220
Refreshments	137	-	137	490
Other expenditure	1,203	-	1,203	2,045
	<u>114,870</u>	<u>-</u>	<u>114,870</u>	<u>109,832</u>

**5 Governance costs**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
			£	£
Accountancy fees	640	-	640	390
	<u>640</u>	<u>-</u>	<u>640</u>	<u>390</u>

**Heyside Pre-School**  
**Notes To The Financial Statements**  
**For the year ended 31 March 2024**

**6 Employees**

	<b>2024</b>	<b>2023</b>
	£	£
Staff costs include the following:		
Wages and salaries	92,546	90,171
Social security costs	302	-
Pension costs	1,446	1,514
	<u>94,294</u>	<u>91,685</u>

**7 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Independent examination fees	640	390
Holiday pay accrual	1,294	1,840
	<u>1,934</u>	<u>2,230</u>

**8 Analysis of funds**

	<b>At 1 April</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>At 31</b>
	<b>2023</b>	<b>Resources</b>	<b>Resources</b>	<b>March</b>
	£	£	£	£
Unrestricted funds	9,009	115,890	(116,751)	8,148
Restricted funds	-	-	-	-
	<u>9,009</u>	<u>115,890</u>	<u>(116,751)</u>	<u>8,148</u>

**Heyside Pre-School**  
**Detailed Income and Expenditure Account**  
**For the year ended 31 March 2024**

		<b>2024</b>	<b>2023</b>
	£	£	£
<b>INCOME</b>			
Nursery Education Grant		84,284	72,976
Additional Needs Funding		4,166	9,180
Fees		18,174	16,705
Fundraising/Raffles/Nativity		5,158	1,567
Sponsored walk		65	821
Other income		4,043	1,884
		<u>115,890</u>	<u>103,133</u>
 <b>ADMINISTRATIVE EXPENSES</b>			
Fundraising	856		635
Wages and salaries	92,546		90,171
Social security costs	302		-
Pension costs	1,446		1,514
Hall rent	12,704		9,687
Telephone and internet	744		731
Equipment expensed	782		1,394
Books	1,891		-
Printing, postage and stationery	1,279		2,130
Cleaning and maintenance	-		127
Repairs and maintenance	106		-
Insurance, PLA, Reg fee	906		880
School trips	385		-
Materials	604		443
Ofsted fee	220		220
Snacks and refreshments	137		490
Accountancy fees	640		390
Other expenditure	<u>1,203</u>		<u>2,045</u>
		<u>116,751</u>	<u>110,857</u>
		<u>(861)</u>	<u>(7,724)</u>

**HEYSIDE PRE-SCHOOL**

England & Wales - Charity number 1107923

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# Accounts

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Company registered number 5309480  
Charity registered number 1107923

**HEYSIDE PRE-SCHOOL**  
(A company limited by guarantee)

Report and Accounts

31 March 2023

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**Report of the Trustees & Board of Directors for the Year to 31 March 2023**

**Reference and administrative information.**

Company Limited by Guarantee:	5309480
Registered Charity:	1107923
Registered Office	St Marks Church Perth Street Heyside Royton Oldham Lancashire OL2 6LY

**The directors and trustees for the year were:**

Darryll Elwood  
Jade Bowden  
Hannah Buckley  
Pamela Darlington  
Zoe Perry

**Company Secretary**

Pamela Darlington

**Bankers**

Yorkshire Bank  
2-4 Market Square  
Royton  
Oldham  
OL2 5QD

**Structure governance and management**

The charity is governed by its Constitution & Memorandum of Articles of Association.

The charity is a company limited by guarantee

The trustees are elected by its members.

Heyside Pre-school is a member of the Pre-school Learning Alliance, with close links to Oldham Council Early Years Team.

There are two types of membership. Family membership for the parent or guardians of all children who attend Heyside Pre-school and Affiliate Membership for individuals, organisations or other bodies interested in supporting the aims of Heyside Pre-school.

Committee members are voted by the members at the Annual General Meeting, usually held in November each year. We currently have 11 committee members consisting of 5 trustees who are responsible for the

management of the pre-school and 6 general committee members who support the trustees with fund raising.

### **Objectives and activities**

Our Setting Aims to:

- To provide high quality care & education for children from 2 years old to 4:11 months old. (Children may be able to attend from 22 months depending on ratios and the child's needs).
- To work in partnership with parents to help children to learn and develop
- To add to the life & well-being of our local community
- To offer children & their parents a service that promotes equality & values diversity.

We Aim to Ensure that each child:

- Is in a safe & stimulating environment
- Is given generous care & attention, this is ensured because of our ratio of qualified staff to children, as well as volunteer parent helpers.
- Has the chance to join with other children & adults to live, play, work, learn & have fun together
- Is helped to take forward their learning & development by being helped to build on what they already know & can do.
- Has a personal key person who makes sure each child makes satisfying progress to develop to their fullest potential.
- Is in a setting that sees parents/carers as partners in helping each child to learn & develop
- Is in a setting in which parents help to share the service it offers

The Pre-school is heavily reliant on the help of volunteers.

Firstly, the Board of trustees is formed to support the pre-school manager and staff in their day to day duties. They may also wish to gain experience or to gain qualifications. In any of these scenarios, their efforts and support are greatly appreciated

### **Achievements and performance**

Providing high quality affordable childcare and education for all children from age 2 – 4:11 years old.

Our ratios, as per Ofsted requirements, are;

1 member of Early Years qualified staff to every 4 children aged 2 years.

1 member of Early Years qualified staff to every 8 children aged 3 & 4 years.

At the present time we have 6 members of paid staff and 1 volunteer;

1 with Early Years Teacher status, 4 with a Level 3 Early Years qualification,

1 working towards Level 3 Early Years qualification and 1 with a Level 2 Early Years qualification.

Heyside Pre-school has been service to around 36 families this academic year.

### **Financial Review**

The Pre-school has extremely limited restricted funds that fluctuate termly/annually and therefore essentially all cash balances can be considered to be part of reserves. In the event of reserves falling significantly below the target level, the Pre-school will aim to restore the reserves as soon as possible by increasing fundraising, increasing earned income, or reducing expenditure.

The principal source of funds for the charity is income linked to childcare places offered by the pre-school.

We receive government funding for up to 15 hours per week for 38 weeks of the year for children the term after they are 3 years old.

Children of some working parents can claim an additional 15 hours free government entitlement per week (up to 30 hours per week).

Two-year-old funding is available to some families, depending on circumstances and whether they meet the criteria. Unfortunately, we do not have many children attending that are eligible to access this funding.

Any hours attended by the children above their free entitlement or children not eligible to receive the free entitlement is paid for by the parent/carers.

However, the hourly amount received for Free Entitlement children, from the local authority, is lower than the amount charged to fee paying children and no top up charges are allowed to be charged to make up the difference. We are finding that now, and over the past few years, we seem to have more Free Entitlement Children attending than fee paying children which has a big impact on the settings finances.

Funding is also available to apply for to support children with Additional Education Needs in the form of an EHC plan (Educational Healthcare Plan) or to enable the setting to provide additional support to meet a child's individual needs, the amount of funding varies depending on each child's needs and also as to whether we have children with Additional Educational Needs attending the pre-school.

Funds held by Heyside Pre-school fall into three categories:

**Unrestricted Funds** – These are needed to cover staff costs and those of administration and support without which the Pre-school could not operate.

Income levels vary during the year, but expenditure levels remain relatively constant throughout. Income is at its lowest during the Autumn term rising during the Spring to its highest level in the Summer term – this is due to the availability of the free entitlement funding.

The trustees consider it necessary that unrestricted funds should be sufficient to cover one month's administration and support costs. This level will ensure we have adequate resources to cover our outgoings whilst income is at its lowest level during the Autumn term.

**HEYSIDE PRE-SCHOOL (a company limited by guarantee & a registered charity)**

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The Trustees will monitor and review this unrestricted fund reserve level with reference to income forecasts and changes in funding on an annual basis to ensure that it continues to meet the needs of the Pre-school.

**Restricted Funds** – Restricted funds normally arise from donations, grants, EYPP (Early Years Pupil Premium), DAF (Disability Living Allowance) or SEND inclusion funding and must be used for specific purposes or resources.

**Designated Funds** – *Designated funds are amounts specifically excluded from being used to meet the day-to-day running costs of the Pre-school. Sums raised through fundraising activities fall into this category.*

The committee organise fundraising events to raise much needed funds to enable equipment/resources to be purchased to enhance the children's education & learning as well as parties/Christmas gifts etc. for the children. The main annual fundraising events are; Christmas Coffee Morning, Nativity Concert, Sponsored Walk, Easter Bingo, Summer/Autumn Fairs.

**Financial statements**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the trustees are required to;

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The financial statements comply with current statutory requirements and the requirements of the governing documents.

**By order of the board of directors**



**Darryll Elwood**

**Approved by the Board on 6th November 2023**

## **Independent Examiners Report to the Trustees of Heyside Pre-School**

I report on the accounts of the charity for the period ended 31 March 2023.

### **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. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

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

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

### **Basis of independent examiners' report**

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

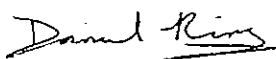
### **Independent examiners' statement**

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:

- a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006, and the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



### **Daniel King (AAT)**

6 The Linney  
Cowpe Road  
Lancashire  
BB4 7EX

HEYSIDE PRE-SCHOOL (a company limited by guarantee & a registered charity)

Statement of Financial Activities (including Income & Expenditure Account) for the year ending 31 March 2023

	Notes	Unrestricted Funds	2023 Restricted Funds	Total Funds	2022 Total Funds
<b>Incoming Resources:</b>					
<b>Incoming Resources from generated funds</b>					
Charitable activities	2	82,156	-	82,156	87,563
Other trading activities	3	19,093	-	19,093	18,170
Other income		1,884	-	1,884	1,930
<b>Total incoming resources</b>		<b>103,133</b>	<b>-</b>	<b>103,133</b>	<b>107,663</b>
<b>Resources Expended:</b>					
Raising funds (events and parties)		635	-	635	298
Charitable activities	4	109,832	-	109,832	110,442
Governance costs	5	390	-	390	350
<b>Total Resources Expended</b>		<b>110,857</b>	<b>-</b>	<b>110,857</b>	<b>111,090</b>
<b>Net incoming resources (outgoing) resources</b>		<b>(7,724)</b>	<b>-</b>	<b>(7,724)</b>	<b>(3,427)</b>
<b>Transfer between funds</b>		<b>2,319</b>	<b>(2,319)</b>	<b>-</b>	<b>-</b>
<b>Surplus for year</b>		<b>(5,405)</b>	<b>-</b>	<b>(7,724)</b>	<b>(3,427)</b>
<b>Total funds brought forward</b>	9	<b>14,414</b>	<b>2,319</b>	<b>16,733</b>	<b>20,160</b>
<b>Total funds carried forward</b>	9	<b>9,009</b>	<b>-</b>	<b>9,009</b>	<b>16,733</b>

**HEYSIDE PRE-SCHOOL (a company limited by guarantee & a registered charity)**

**Balance Sheet**

**as at 31 March 2023**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Current assets</b>			
Cash at bank and in hand		<u>11,239</u>	<u>19,172</u>
		11,239	19,172
<b>Creditors: amounts falling due within one year</b>	8	<u>(2,230)</u>	<u>(2,439)</u>
<b>Net current assets/ (liabilities)</b>		<u>9,009</u>	<u>16,733</u>
<b>Net assets</b>		<u>9,009</u>	<u>16,733</u>
<b>Unrestricted Funds</b>	9	9,009	14,414
<b>Restricted funds</b>	9	-	2,319
<b>Total funds</b>		<u>9,009</u>	<u>16,733</u>

The directors are satisfied that the company is entitled to exemption under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small company regime.

**P Darlington**  
**Secretary**



**Approved by the board on 6th November 2023**

**Notes to the Accounts for the year ending 31 March 2023**

**1 Accounting policies**

The financial statements have been prepared under the historical cost basis of accounting and comply with the Statement of Recommended Practice "Accounting and reporting by charities" issued in March 2005 ("SORP 2005").

**Funds**

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

Designated funds are unrestricted funds which are to be used for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**Incoming Resources**

Grant income where received in advance of performance, is carried forward into the following year within the funds note.

**Income from trading activities**

Income from trading activities arises from amounts received from use of the company's buildings and other facilities.

**Resources expended**

**Pensions**

The company operated a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Charitable activities	Unrestricted Funds	Restricted Funds	2023	2022
			£ Total Funds	£ Total Funds
Nursery Education Grant	72,976	-	72,976	80,901
Additional Needs Funding	9,180	-	9,180	6,662
	<u>82,156</u>	<u>-</u>	<u>82,156</u>	<u>87,563</u>
			2023	2022
			£	£
3 Trading activities income				
Fees	16,705	-	16,705	15,823
Huddersfield Uni funding	-	-	-	1,054
Fundraising/Raffles/Nativity	1,567	-	1,567	-
Sponsored Walk	821	-	821	1,293
	<u>19,093</u>	<u>-</u>	<u>19,093</u>	<u>18,170</u>

**HEYSIDE PRE-SCHOOL (a company limited by guarantee & a registered charity)**

<b>4 Resources expended on charitable activities</b>				<b>2023</b>	<b>2022</b>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>£</b>	<b>£</b>
Staff costs	91,685	-	91,685		89,383
Rent	9,687	-	9,687		10,124
Telephone and internet	731	-	731		939
Equipment, books etc.	1,394	-	1,394		3,792
Printing, stationery & postage	2,130	-	2,130		1,876
Cleaning and maintenance	127	-	127		461
Insurance, PLA, Reg. fee	880	-	880		861
Travel	-	-	-		23
Craft materials, paper, paint	443	-	443		571
Ofsted fee	220	-	220		220
Refreshments	490	-	490		408
Other expenditure	2,045	-	2,045		1,784
	<u>109,832</u>	<u>-</u>	<u>109,832</u>		<u>110,442</u>
<b>5 Governance costs</b>				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
Accountancy fees	390	-	390		350
<b>6 Employees</b>				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
Staff costs include the following:					
Wages and salaries			90,171		87,432
Social security costs			-		700
Pension costs			1,514		1,251
			<u>91,685</u>		<u>89,383</u>
<b>7 Corporation Tax</b>					
There is no liability to corporation tax due to the charitable status of the company.					
<b>8 Creditors: amounts falling due within one year</b>				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
<b>Accruals and deferred income:</b>					
Independent examination fees			390		350
Holiday pay accrual			1,840		2,089
			<u>2,230</u>		<u>2,439</u>
<b>9 Movement in Funds</b>					<b>31</b>
	<b>1 April 2022</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>March 2023</b>
Unrestricted Funds	14,414	103,133	(110,857)	2,319	9,009
Restricted Funds	2,319	-	-	(2,319)	-
<b>Total Funds</b>	<u>16,733</u>	<u>103,133</u>	<u>(110,857)</u>	<u>-</u>	<u>9,009</u>

**HEYSIDE PRE-SCHOOL**

England & Wales - Charity number 1107923

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# Accounts

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Company registered number 5309480  
Charity registered number 1107923

HEYSIDE PRE-SCHOOL  
(A company limited by guarantee)

Report and Accounts

31 March 2022

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**Report of the Trustees & Board of Directors for the Year to 31 March 2022**

**Reference and administrative information.**

Company Limited by Guarantee:	5309480
Registered Charity:	1107923
Registered Office	St Marks Church Perth Street Heyside Royton Oldham Lancashire OL2 6LY

**The directors and trustees for the year were:**

Peter Kershaw (Resigned 19/11/21)  
Darryll Elwood  
Jade Bowden  
Hannah Buckley  
Pamela Darlington (Appointed 19/11/21)  
Zoe Perry (Appointed 19/11/21)  
Martin Rigby (Appointed 19/11/21, Resigned 6/6/22)

**Company Secretary**

Pamela Darlington (Appointed 19/11/21)  
Peter Kershaw (Resigned 19/11/21)

**Bankers**

Yorkshire Bank  
2-4 Market Square  
Royton  
Oldham  
OL2 5QD

**Structure governance and management**

The charity is governed by its Constitution & Memorandum of Articles of Association.

The charity is a company limited by guarantee

The trustees are elected by its members.

Heyside Pre-school is a member of the Pre-school Learning Alliance, with close links to Oldham Council Early Years Team.

There are two types of membership. Family membership for the parent or guardians of all children who attend Heyside Pre-school and Affiliate Membership for individuals, organisations or other bodies interested in supporting the aims of Heyside Pre-school.

Committee members are voted by the members at the Annual General Meeting, usually held in November each year. We currently have 11 committee members consisting of 5 trustees who are responsible for the management of the pre-school and 6 general committee members who support the trustees with fund raising.

### **Objectives and activities**

Our Setting Aims to:

- To provide high quality care & education for children from 2 years old to 4:11 months old. (Children may be able to attend from 22 months depending on ratios and the child's needs).
- To work in partnership with parents to help children to learn and develop
- To add to the life & well-being of our local community

To offer children & their parents a service that promotes equality & values diversity.

We Aim to Ensure that each child:

- Is in a safe & stimulating environment
- Is given generous care & attention, this is ensured because of our ratio of qualified staff to children, as well as volunteer parent helpers
- Has the chance to join with other children & adults to live, play, work, learn & have fun together
- Is helped to take forward their learning & development by being helped to build on what they already know & can do.
- Has a personal key person who makes sure each child makes satisfying progress to develop to their fullest potential.
- Is in a setting that sees parents/carers as partners in helping each child to learn & develop
- Is in a setting in which parents help to share the service it offers

The Pre-school is heavily reliant on the help of volunteers.

Firstly, the Board of trustees is formed to support the pre-school staff in their day to day duties. They may also wish to gain experience or to gain qualifications. In any of these scenarios, their efforts and support are greatly appreciated

### **Achievements and performance**

Providing high quality affordable childcare and education for all children from age 2 – 4:11 years old.

Our ratios, as per Ofsted requirements, are;

- 1 member of Early Years qualified staff to every 4 children aged 2 years.
- 1 member of Early Years qualified staff to every 8 children aged 3 & 4 years.

At the present time we have 7 members of paid staff;

- 1 with Early Years Teacher status, 4 with a Level 3 Early Years qualification,
- 1 working towards Level 3 Early Years qualification and 1 with a Level 2 Early Years qualification.

Heyside Pre-school has been service to around 38 families this academic year.

### **Financial Review**

The Pre-school has extremely limited restricted funds that fluctuate termly/annually and therefore essentially all cash balances can be considered to be part of reserves. In the event of reserves falling significantly below the target level, the Pre-school will aim to restore the reserves as soon as possible by increasing fundraising, increasing earned income, or reducing expenditure.

The principal source of funds for the charity is income linked to childcare places offered by the pre-school.

We receive government funding for up to 15 hours per week for 38 weeks of the year for children the term after they are 3 years old.

Children of some working parents can claim an additional 15 hours free government entitlement per week (up to 30 hours per week).

Two-year-old funding is available to some families, depending on circumstances and whether they meet the criteria. Unfortunately, we do not have many children attending that are eligible to access this funding due mainly to the area we are situated in.

Any hours attended by the children above their free entitlement is paid for by the parent/carers.

However, the hourly amount received for Free Entitlement children, from the local authority, is lower than the amount charged to fee paying children and no top up charges are allowed to be charged to make up the difference. We are finding that now, and over the past few years, we seem to have more Free Entitlement Children attending than fee paying children which has a big impact on the settings finances.

Funding is also available to apply for to support children with Additional Education Needs in the form of an EHC plan (Educational Healthcare Plan) or to enable the setting to provide additional support to meet a child's individual needs, the amount of funding varies depending on each child's needs and also as to whether we have children with Additional Educational Needs attending the pre-school.

Funds held by Heyside Pre-school fall into three categories:

**Unrestricted Funds** – These are needed to cover staff costs and those of administration and support without which the Pre-school could not operate.

Income levels vary during the year, but expenditure levels remain relatively constant throughout. Income is at its lowest during the Autumn term rising during the Spring to its highest level in the Summer term – this is due to the availability of the free entitlement funding.

The trustees consider it necessary that unrestricted funds should be sufficient to cover one month's administration and support costs. This level will ensure

we have adequate resources to cover our outgoings whilst income is at its lowest level during the Autumn term.

The Trustees will monitor and review this unrestricted fund reserve level with reference to income forecasts and changes in funding on an annual basis to ensure that it continues to meet the needs of the Pre-school.

**Restricted Funds** – Restricted funds normally arise from donations, grants, EYPP (Early Years Pupil Premium), DAF (Disability Living Allowance) or SEND inclusion funding and must be used for specific purposes or resources.

**Designated Funds** – *Designated funds are amounts specifically excluded from being used to meet the day-to-day running costs of the Pre-school. Sums raised through fundraising activities fall into this category.*

The committee organise fundraising events to raise much needed funds to enable equipment/resources to be purchased to enhance the children's education & learning as well as parties/Christmas gifts etc. for the children. The main annual fundraising events are; Christmas Coffee Morning, Nativity Concert, Sponsored Walk, Easter Bingo.

#### **Financial statements**


Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the trustees are required to;

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The financial statements comply with current statutory requirements and the requirements of the governing documents.

**By order of the board of directors**



**Darryll Elwood**

**Approved by the Board on 21st November 2022**

## Independent Examiners Report to the Trustees of Heyside Pre-School

I report on the accounts of the charity for the period ended 31 March 2022.

### 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. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

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

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

### Basis of independent examiners' report

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

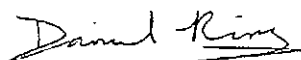
### Independent examiners' statement

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:

- a. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006, and the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



**Daniel King (AAT)**

6 The Linney  
Cowpe Road  
Lancashire  
BB4 7EX

**Statement of Financial Activities (including Income & Expenditure Account) for the year ending 31 March 2022**

	Notes	Unrestricted Funds	2022 Restricted Funds	Total Funds	2021 Total Funds
<b>Incoming Resources:</b>					
<b>Incoming Resources from generated funds</b>					
Charitable activities	2	87,563	-	87,563	86,239
Other trading activities	3	18,170	-	18,170	22,813
Other income		1,930	-	1,930	1,040
<b>Total incoming resources</b>		<b>107,663</b>	<b>-</b>	<b>107,663</b>	<b>110,092</b>
<b>Resources Expended:</b>					
<b>Raising funds (events and parties)</b>					
Charitable activities	4	298	-	298	463
Governance costs	5	110,442	-	110,442	101,797
		350	-	350	330
<b>Total Resources Expended</b>		<b>111,090</b>	<b>-</b>	<b>111,090</b>	<b>102,590</b>
<b>Net incoming resources (outgoing) resources</b>		<b>(3,427)</b>	<b>-</b>	<b>(3,427)</b>	<b>7,502</b>
<b>Transfer between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus for year</b>		<b>(3,427)</b>	<b>-</b>	<b>(3,427)</b>	<b>7,502</b>
<b>Total funds brought forward</b>	9	<b>17,841</b>	<b>2,319</b>	<b>20,160</b>	<b>12,658</b>
<b>Total funds carried forward</b>	9	<b>14,414</b>	<b>2,319</b>	<b>16,733</b>	<b>20,160</b>

HEYSIDE PRE-SCHOOL (a company limited by guarantee & a registered charity)

Balance Sheet

as at 31 March 2022

	Notes	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		19,172	22,169
		<u>19,172</u>	<u>22,169</u>
<b>Creditors: amounts falling due within one year</b>	8	(2,439)	(2,009)
<b>Net current assets/ (liabilities)</b>		<u>16,733</u>	<u>20,160</u>
<b>Net assets</b>		<u>16,733</u>	<u>20,160</u>
<b>Unrestricted Funds</b>	9	14,414	17,841
<b>Restricted funds</b>	9	2,319	2,319
<b>Total funds</b>		<u>16,733</u>	<u>20,160</u>

The directors are satisfied that the company is entitled to exemption under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small company regime.

P Darlington  
Secretary



Approved by the board on 21st November 2022

Notes to the Accounts for the year ending 31 March 2022

1 Accounting policies

The financial statements have been prepared under the historical cost basis of accounting and comply with the Statement of Recommended Practice "Accounting and reporting by charities" issued in March 2005 ("SORP 2005").

**Funds**

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

Designated funds are unrestricted funds which are to be used for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**Incoming Resources**

Grant income where received in advance of performance, is carried forward into the following year within the funds note.

**Income from trading activities**

Income from trading activities arises from amounts received from use of the company's buildings and other facilities.

**Resources expended**

**Pensions**

The company operated a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Charitable activities	Unrestricted Funds	Restricted Funds	2022	2021
			£	£
			Total Funds	Total Funds
Nursery Education Grant	80,901	-	80,901	80,579
Additional Needs Funding	6,662	-	6,662	5,660
	<u>87,563</u>	<u>-</u>	<u>87,563</u>	<u>86,239</u>

3 Trading activities income	Unrestricted Funds	Restricted Funds	2022	2021
			£	£
Fees	15,823	-	15,823	11,959
Fees (Vouchers)	-	-	-	425
Restricted funding	-	-	-	-
Charity funding	-	-	-	70
Huddersfield Uni funding	1,054	-	1,054	903
Fundraising/Raffles/Nativity	-	-	-	-
Sponsored Walk	1,293	-	1,293	-
Furlough	-	-	-	9,456
	<u>18,170</u>	<u>-</u>	<u>18,170</u>	<u>22,813</u>

**HEYSIDE PRE-SCHOOL (a company limited by guarantee & a registered charity)**

<b>4 Resources expended on charitable activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022 £ Total Funds</b>	<b>2021 £ Total Funds</b>
Staff costs	89,383	-	89,383	86,029
Rent	10,124	-	10,124	7,425
Telephone and internet	939	-	939	984
Equipment, books etc.	3,792	-	3,792	2,711
Printing, stationery & postage	1,876	-	1,876	1,173
Cleaning and maintenance	461	-	461	743
Insurance, PLA, Reg. fee	861	-	861	-
Travel	23	-	23	16
Craft materials, paper, paint	571	-	571	726
Ofsted fee	220	-	220	220
Refreshments	408	-	408	280
Other expenditure	1,784	-	1,784	1,490
	<u>110,442</u>	<u>-</u>	<u>110,442</u>	<u>101,797</u>
<b>5 Governance costs</b>			<b>2022 £</b>	<b>2021 £</b>
Accountancy fees	350	-	350	330
<b>6 Employees</b>			<b>2022 £</b>	<b>2021 £</b>
Staff costs include the following:				
Wages and salaries			87,432	84,514
Social security costs			700	332
Pension costs			1,251	1,183
			<u>89,383</u>	<u>86,029</u>
<b>7 Corporation Tax</b>				
There is no liability to corporation tax due to the charitable status of the company.				
<b>8 Creditors: amounts falling due within one year</b>			<b>2022 £</b>	<b>2021 £</b>
<b>Accruals and deferred income:</b>				
Independent examination fees			350	330
Holiday pay accrual			2,089	1,679
			<u>2,439</u>	<u>2,009</u>

HEYSIDE PRE-SCHOOL (a company limited by guarantee & a registered charity)

9 Movement in Funds	1 April 2021	Incoming Resources	Outgoing Resources	Transfers	31 <sup>st</sup> March 2022
Unrestricted Funds	17,841	107,663	111,090	-	14,414
Restricted Funds	2,319	-	-	-	2,319
<b>Total Funds</b>	<b>20,160</b>	<b>107,663</b>	<b>111,090</b>	<b>-</b>	<b>16,733</b>