

# **Cullingworth Pre-School**

Charity number 1114082

A company limited by guarantee number 05686132

## **Annual Report and Financial Statements for the year ended 31 August 2022**



West Yorkshire Community Accounting Service

# **Cullingworth Pre-School**

## **Annual Report and Financial Statements for the year ended 31 August 2022**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Cullingworth Pre-School

## Trustees' report for the year ended 31 August 2022

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

| Name                                    | Position              | Dates                           |
|---|-----------------------|---------------------------------|
| Amy Higgins                             | Chair                 | Appointed 8 November 2021       |
| Nicola Higgins                          | Chair                 | Resigned 2 November 2021        |
| Joanna Major                            | Treasurer             |                                 |
| Tracy Braisby                           | Secretary             |                                 |
| Megan Harvey                            |                       | Resigned 2 November 2021        |
| Daniel Higgins                          |                       |                                 |
| Barbara Knowles                         | Manager               |                                 |
| Karen Hutton                            |                       | Appointed 8 November 2021       |
| Beatrice Halstead                       |                       | Appointed 2 November 2021       |
| Roxanne Hardy                           |                       | Appointed 1 September 2022      |
| <b>Charity number</b>                   | 1114082               | Registered in England and Wales |
| <b>Company number</b>                   | 05686132              | Registered in England and Wales |
| <b>Registered and principal address</b> | <b>Bankers</b>        |                                 |
| 12 Lodge Street                         | The Co-operative Bank | Cambridge and Counties Bank     |
| Cullingworth                            | PO Box 250            | Charnwood Court                 |
| Bradford                                | Skelmersdale          | 58 New Walk                     |
| BD13 5HB                                | WN8 6WT               | Leicester                       |
|   |                       | LE1 6TE                         |

### Independent examiner

Rhys North ACA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 24 January 2006. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Training for specific roles is given as and when required by retiring or existing trustees. Copies of the governing Memorandum and Articles of Association are available at the Preschool.

# **Cullingworth Pre-School**

## **Trustees' report (continued) for the year ended 31 August 2022**

### **Objectives and activities**

#### **The charity's objects**

The aims of the Pre-school are to enhance the development and education of children between 2 and 5 years of age and support children to reach their full potential by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, working together with the parents to become involved in their child's learning, ensuring that we offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) ensuring that staff are well qualified and are given opportunities to keep their skills and knowledge updated; and
- (c) instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

#### **The charity's main activities**

The principal activities of the preschool remain to provide a comprehensive early years education to local 2, 3 and 4 year olds. We also provide a 'wraparound' child care service consisting of breakfast, lunch and after school club to children attending the local primary school.

We have again been at full capacity.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

#### **Achievements and performance**

This year, Cullingworth Pre-school have provided childcare and education to up to 90 children from within the local community. We aim to provide a fun, happy, safe and stimulating environment in which children can develop in self-confidence, independence and self-control. With the right support each child has made progress.

We have also created six new part time roles as our setting has grown, providing employment opportunities for the local community.

#### **Financial review**

The net expenditure for the year was £4,464, all on unrestricted funds.

The attendance of the school has once again been at maximum capacity and funding was received from Bradford Council (£148,479) for children on the register who are aged three at the beginning of the relevant term, as well as payments in respect of qualifying two-year-olds. Funds were also received direct from parents of £36,833 in respect of sessions which do not qualify for local authority funding and additional sessions over and above the funded limit of 15 hours per week.

This year has seen the continuation of our successful wraparound care offering local primary school children before and after school care. We are still at capacity. This has brought in extra income of £28,170 (not included above). Our staffing costs this year are higher than previous years, with extended hours worked by staff members to meet our new capacity together with working longer hours with the breakfast and after school clubs. Our premises expenses are slightly increased at the new village hall location but we are confident that the new setting is worth the extra expense.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £194,953.

The Preschool has an agreed reserves policy for it to hold sufficient capital in reserve to run the Preschool for two terms, assuming no income was generated. This reserve also holds sufficient funds to cover statutory redundancy payments in the event that the Preschool had to close for any reason. Based on budgeted 2022/2023 expenditure this would equate to £153,200.

# **Cullingworth Pre-School**

## **Trustees' report (continued) for the year ended 31 August 2022**

### **Reserves policy continued**

We carry out a budget forecast each year, including the income expected if at full capacity along with our projected costs.

We are aware that traditionally, some of our morning sessions tend to run at a loss, this is because we generally only take 2 year olds in the morning sessions and the fees we can charge or the funding received is not as high as for 3 or 4 year olds. Our afternoon sessions and wraparound service more than make up for this.

Our committed costs are more than manageable and we always keep a reserve of up to 6 months funding to ensure that we can continue to operate in the event our income drops dramatically.

The preschool is as popular as ever within the village and we are full to capacity. The introduction of our after-school facility has proved very popular and is again at capacity.

The trustees recognise that actual reserves at 31 August 2022 exceed the target level of reserves. However given the cost and income pressures being experienced by pre schools, as evidenced by the planned budget deficit of £8,500 for 2022/2023, the trustees are comfortable with this position, given it provides the charity with additional flexibility at this challenging financial time. The trustees continue to review future income and expenditure plans, as well as this reserves policy, in response to the financial pressures faced.

### **Plans for future periods**

We have the capacity for up to 40 places per session although we will continue to manage this increase carefully to take into account the availability of staff and child ratio and are currently supporting over 70 children. In the village hall, we are able to offer places for those working parents qualifying for the extended entitlement of 30 hours per week as well as more flexibility over the sessions attended and wrap around care.

# **Cullingworth Pre-School**

## **Trustees' report (continued) for the year ended 31 August 2022**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees 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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity 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 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 31/3/2023

Joanna Major (Trustee)

# **Cullingworth Pre-School**

## **Independent examiner's report to the trustees of Cullingworth Pre-School**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2022, which are set out on pages 7 to 14.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable 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 charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('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 material 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.

Rhys North ACA

31/3/2023

**West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Cullingworth Pre-School**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 August 2022**

|                                      | Notes | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|--------------------------------------|-------|-----------------------------|-----------------------------|
| <b>Income from:</b>                  |       |                             |                             |
| Fees received                        |       | 213,482                     | 168,766                     |
| Grants                               | (2)   | -                           | 25,942                      |
| Donations and fundraising            |       | 2,848                       | 1,735                       |
| Uniform sales                        |       | 769                         | 834                         |
| Other income                         |       | 242                         | 2,096                       |
| Bank interest                        |       | 956                         | 859                         |
| <b>Total income</b>                  |       | <b>218,297</b>              | <b>200,232</b>              |
| <b>Expenditure on:</b>               |       |                             |                             |
| Wages, NIC and pension               | (3)   | 175,456                     | 139,857                     |
| Payroll charges                      |       | 495                         | 991                         |
| Consumable resources                 |       | 4,399                       | 4,103                       |
| Snacks                               |       | 1,935                       | 1,780                       |
| Uniforms                             |       | 1,678                       | 1,396                       |
| Rent                                 |       | 10,087                      | 11,916                      |
| Utilities and water                  |       | 3,224                       | 2,413                       |
| Printing, postage and stationery     |       | 1,098                       | 690                         |
| Telephone                            |       | 212                         | 189                         |
| Internet and software charges        |       | 1,231                       | 615                         |
| Independent examination              |       | 1,200                       | 1,008                       |
| Professional fees and charges        |       | 2,101                       | 669                         |
| Insurance                            |       | 684                         | 674                         |
| Equipment hire                       |       | 127                         | 25                          |
| Repairs and renewals                 |       | 6,359                       | 4,077                       |
| Cleaning and waste disposal          |       | 1,068                       | 940                         |
| General expenses                     |       | 896                         | 423                         |
| Subscriptions and licences           |       | 636                         | 417                         |
| Training costs                       |       | 494                         | 280                         |
| Depreciation                         |       | 6,777                       | 7,480                       |
| Fundraising costs                    |       | 1,104                       | -                           |
| Staff gifts                          |       | 1,500                       | -                           |
| <b>Interest and Charges paid</b>     |       | <b>222,761</b>              | <b>179,943</b>              |
| <b>Net income / (expenditure)</b>    |       | <b>(4,464)</b>              | <b>20,289</b>               |
| <b>Fund balances brought forward</b> |       | <b>251,649</b>              | <b>231,360</b>              |
| <b>Fund balances carried forward</b> |       | <b>247,185</b>              | <b>251,649</b>              |

All incoming resources and resources expended derive from continuing activities.



**Cullingworth Pre-School**  
**Balance sheet**  
**as at 31 August 2022**

|  |     | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|--|-----|--------------------|--------------------|
| <b>Fixed assets</b>                        |     |                    |                    |
| Tangible assets                            | (4) | 52,232             | 55,683             |
| <b>Total fixed assets</b>                  |     | <u>52,232</u>      | <u>55,683</u>      |
| <b>Current assets</b>                      |     |                    |                    |
| Debtors and prepayments                    | (5) | 864                | 1,111              |
| Cash at bank and in hand                   | (6) | 198,489            | 200,602            |
| <b>Total current assets</b>                |     | <u>199,353</u>     | <u>201,713</u>     |
| <b>Current liabilities:</b>                |     |                    |                    |
| <b>amounts falling due within one year</b> |     |                    |                    |
| Creditors and accruals                     | (7) | 4,400              | 5,747              |
| <b>Total current liabilities</b>           |     | <u>4,400</u>       | <u>5,747</u>       |
| <b>Net current assets / (liabilities)</b>  |     | <u>194,953</u>     | <u>195,966</u>     |
| <b>Net assets</b>                          |     | <u>247,185</u>     | <u>251,649</u>     |
| <b>Funds</b>                               |     |                    |                    |
| Unrestricted funds                         |     | 247,185            | 251,649            |
| Restricted funds                           |     | -                  | -                  |
| <b>Total funds</b>                         |     | <u>247,185</u>     | <u>251,649</u>     |

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

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 31/3/2023

Joanna Major (Trustee)

# **Cullingworth Pre-School**

## **Notes to the accounts**

### **for the year ended 31 August 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Village Hall fit-out costs: over 25 years

Fixtures and fittings: 33% on reducing balance basis

# **Cullingworth Pre-School**

## **Notes to the accounts**

### **for the year ended 31 August 2022**

#### **1 Accounting policies continued**

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

##### **Leases**

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

# Cullingworth Pre-School

## Notes to the accounts continued

### for the year ended 31 August 2022

| 2 Grants                               | 2022<br>Unrestricted<br>funds<br>£ | 2022<br>Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Bradford Metropolitan District Council | -                                  | -                                | -                           | 25,000                      |
| HMRC Coronavirus Job Retention Scheme  | -                                  | -                                | -                           | 942                         |
|  | <u>-</u>                           | <u>-</u>                         | <u>-</u>                    | <u>25,942</u>               |

| 3 Staff costs and numbers | 2022<br>£      | 2021<br>£      |
|---------------------------|----------------|----------------|
| Gross salaries            | 170,031        | 137,290        |
| Social security costs     | 7,644          | 6,447          |
| Employment allowance      | (4,372)        | (5,407)        |
| Pensions                  | <u>2,153</u>   | <u>1,527</u>   |
|                           | <u>175,456</u> | <u>139,857</u> |

The average number of employees during the year was 13, being an average of 9.4 full time equivalent (2021: 11, 8.1 FTE). There were no employees with emoluments above £60,000.

| Defined contribution pension scheme                     | 2022<br>£ | 2021<br>£ |
|---|-----------|-----------|
| Costs of the scheme to the charity for the year         | 2,153     | 1,527     |
| Amount of any contributions outstanding at the year end | 593       | 1,432     |

| 4 Tangible assets     | Fixtures,<br>Fittings &<br>£ | Village Hall<br>fit out costs<br>£ | Total<br>£     |
|-----------------------|------------------------------|------------------------------------|----------------|
| <b>Cost</b>           |                              |                                    |                |
| At 1 September 2021   | 52,767                       | 50,699                             | 103,466        |
| Additions             | <u>3,326</u>                 | <u>-</u>                           | <u>3,326</u>   |
| At 31 August 2022     | <u>56,093</u>                | <u>50,699</u>                      | <u>106,792</u> |
| <b>Depreciation</b>   |                              |                                    |                |
| At 1 September 2021   | 41,699                       | 6,084                              | 47,783         |
| Charge for year       | <u>4,749</u>                 | <u>2,028</u>                       | <u>6,777</u>   |
| At 31 August 2022     | <u>46,448</u>                | <u>8,112</u>                       | <u>54,560</u>  |
| <b>Net book value</b> |                              |                                    |                |
| At 31 August 2022     | <u>9,645</u>                 | <u>42,587</u>                      | <u>52,232</u>  |
| At 31 August 2021     | <u>11,068</u>                | <u>44,615</u>                      | <u>55,683</u>  |

| 5 Debtors and prepayments | 2022<br>£  | 2021<br>£    |
|---------------------------|------------|--------------|
| Debtors                   | 297        | 582          |
| Prepayments               | <u>567</u> | <u>529</u>   |
|                           | <u>864</u> | <u>1,111</u> |

# Cullingworth Pre-School

## Notes to the accounts continued

### for the year ended 31 August 2022

| 6 Cash at bank and in hand | 2022           | 2021           |
|----------------------------|----------------|----------------|
|                            | £              | £              |
| Cash at bank               | 198,175        | 200,506        |
| Cash in hand               | 314            | 96             |
|                            | <u>198,489</u> | <u>200,602</u> |

| 7 Creditors and accruals     | 2022         | 2021         |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Creditors                    | -            | 917          |
| Accruals                     | 1,503        | 2,196        |
| Taxation and social security | 2,304        | 1,202        |
| Other creditors              | 593          | 1,432        |
|                              | <u>4,400</u> | <u>5,747</u> |

## 8 Related party transactions

### Trustee expenses

No trustee received any expenses during this year or the previous year.

### Trustee remuneration and benefits

#### Details of remuneration and benefits

|                 |  | 2022          | 2021          |
|-----------------|--|---------------|---------------|
|                 |  | £             | £             |
| Barbara Knowles | Employment costs as Pre-School manager | 27,760        | 26,422        |
| Joanna Major    | Employment costs as Admin Manager      | 7,351         | -             |
|                 |  | <u>35,111</u> | <u>26,422</u> |

No other trustee received any other remuneration or benefit during this or the previous year.

### Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Pre-School Manager. The total employee benefits received by the key management personnel were £27,760 (previous year: £26,422).

| Other transactions with trustees or related parties |  |                            | 2022          | 2021          |
|---|--|----------------------------|---------------|---------------|
|   |  |                            | £             | £             |
| Name of trustee or related party                    | Relationship to charity                    | Description of transaction |               |               |
| Joanna Major  | Trustee                                    | Bookkeeping services       | 180           | 500           |
| Sue Wood  | Close relative of Megan Harvey, trustee    | Employment costs           | 3,066         | 3,812         |
| Eve Knowles   | Close relative of Barbara Knowles, trustee | Employment costs           | 21,508        | 17,425        |
|   |  |                            | <u>24,754</u> | <u>21,737</u> |

**Cullingworth Pre-School**  
**Notes to the accounts continued**  
**for the year ended 31 August 2022**

**9 Operating leases**

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

|   | 2022          | 2021           |
|---|---------------|----------------|
|   | £             | £              |
| Within one year                             | 11,000        | 10,988         |
| In the second to fifth years inclusive      | 44,000        | 43,981         |
| Over five years from the balance sheet date | 40,333        | 51,025         |
|   | <u>95,333</u> | <u>105,994</u> |

# Cullingworth Pre-School

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2022

|                                      | 2022<br>Unrestricted<br>funds<br>£ | 2021<br>Unrestricted<br>funds<br>£ | 2022<br>Restricted<br>funds<br>£ | 2021<br>Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|--------------------------------------|------------------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income</b>                        |                                    |                                    |                                  |                                  |                             |                             |
| Fees received                        | 213,482                            | 168,766                            | -                                | -                                | 213,482                     | 168,766                     |
| Grants                               | -                                  | 25,000                             | -                                | 942                              | -                           | 25,942                      |
| Donations and fundraising            | 2,848                              | 1,735                              | -                                | -                                | 2,848                       | 1,735                       |
| Uniform sales                        | 769                                | 834                                | -                                | -                                | 769                         | 834                         |
| Other income                         | 242                                | 2,096                              | -                                | -                                | 242                         | 2,096                       |
| Bank interest                        | 956                                | 859                                | -                                | -                                | 956                         | 859                         |
| <b>Total income</b>                  | <b>218,297</b>                     | <b>199,290</b>                     | <b>-</b>                         | <b>942</b>                       | <b>218,297</b>              | <b>200,232</b>              |
| <b>Expenditure</b>                   |                                    |                                    |                                  |                                  |                             |                             |
| Wages, NIC and pension               | 175,456                            | 138,915                            | -                                | 942                              | 175,456                     | 139,857                     |
| Payroll charges                      | 495                                | 991                                | -                                | -                                | 495                         | 991                         |
| Consumable resources                 | 4,399                              | 4,103                              | -                                | -                                | 4,399                       | 4,103                       |
| Snacks                               | 1,935                              | 1,780                              | -                                | -                                | 1,935                       | 1,780                       |
| Uniforms                             | 1,678                              | 1,396                              | -                                | -                                | 1,678                       | 1,396                       |
| Rent                                 | 10,087                             | 11,916                             | -                                | -                                | 10,087                      | 11,916                      |
| Utilities and water                  | 3,224                              | 2,413                              | -                                | -                                | 3,224                       | 2,413                       |
| Printing, postage and stationery     | 1,098                              | 690                                | -                                | -                                | 1,098                       | 690                         |
| Telephone                            | 212                                | 189                                | -                                | -                                | 212                         | 189                         |
| Internet and software charges        | 1,231                              | 615                                | -                                | -                                | 1,231                       | 615                         |
| Independent examination              | 1,200                              | 1,008                              | -                                | -                                | 1,200                       | 1,008                       |
| Professional fees and charges        | 2,101                              | 669                                | -                                | -                                | 2,101                       | 669                         |
| Insurance                            | 684                                | 674                                | -                                | -                                | 684                         | 674                         |
| Equipment hire                       | 127                                | 25                                 | -                                | -                                | 127                         | 25                          |
| Repairs and renewals                 | 6,359                              | 4,077                              | -                                | -                                | 6,359                       | 4,077                       |
| Cleaning and waste disposal          | 1,068                              | 940                                | -                                | -                                | 1,068                       | 940                         |
| General expenses                     | 896                                | 423                                | -                                | -                                | 896                         | 423                         |
| Subscriptions and licences           | 636                                | 417                                | -                                | -                                | 636                         | 417                         |
| Training costs                       | 494                                | 280                                | -                                | -                                | 494                         | 280                         |
| Depreciation                         | 6,777                              | 7,480                              | -                                | -                                | 6,777                       | 7,480                       |
| Fundraising costs                    | 1,104                              | -                                  | -                                | -                                | 1,104                       | -                           |
| Staff gifts                          | 1,500                              | -                                  | -                                | -                                | 1,500                       | -                           |
| <b>Total expenditure</b>             | <b>222,761</b>                     | <b>179,001</b>                     | <b>-</b>                         | <b>942</b>                       | <b>222,761</b>              | <b>179,943</b>              |
| <b>Net income / (expenditure)</b>    | <b>(4,464)</b>                     | <b>20,289</b>                      | <b>-</b>                         | <b>-</b>                         | <b>(4,464)</b>              | <b>20,289</b>               |
| <b>Fund balances brought forward</b> | <b>251,649</b>                     | <b>231,360</b>                     | <b>-</b>                         | <b>-</b>                         | <b>251,649</b>              | <b>231,360</b>              |
| <b>Fund balances carried forward</b> | <b>247,185</b>                     | <b>251,649</b>                     | <b>-</b>                         | <b>-</b>                         | <b>247,185</b>              | <b>251,649</b>              |