

Northstead Community Pre-School

Registered Charity Number: 1123897

Financial Statements for the year ended 31 August 2022

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NORTHSTEAD COMMUNITY PRE-SCHOOL

Charity Information as at 31st August 2022

TRUSTEES:

Rachael Russell
Amy Bradley
Debbie Simms
Debra Blackburn
Emily Martin
Sarah Almond

REGISTERED ADDRESS:

Northstead Community Pre-School
Northstead Methodist Church Hall
Givendale Road
Scarborough
North Yorkshire
YO12 6LG

REGISTERED CHARITY NUMBER:

1123897

INDEPENDENT EXAMINER:

Michael Richmond FCCA
Champleys Accountants
Champleys Mews
Market Place
Pickering
YO18 7AE

BANKERS:

Unity Trust Bank
4 Brindley Place
Birmingham
B1 2JB

NORTHSTEAD COMMUNITY PRE-SCHOOL

Trustees' Report

For the Year Ended 31 August 2022

The trustees present their report with the financial statements of the Charity for the year ended 31 August 2022.

OBJECTIVES AND ACTIVITIES OF THE CHARITY

The principal objective of the charity is to enhance the development of children under school age, to provide appropriate play and education facilities, to encourage parents/primary carers to partake in the group activities and to ensure all children and families are welcome regardless of race, religion, status and ability.

PUBLIC BENEFIT

The trustees have had due regard to Public Benefit guidance published by the Charities Commission. Northstead Community Pre-School's provision of day nursery and pre-school playgroup activities for local children is a great benefit to both local children and their parents. Furthermore, the educational benefits are apparent to local schools and the general community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Northstead Community Pre-School is an unincorporated Association and its trustees are elected in committee meetings. The committee consists of a chair, secretary and treasurer with between two and nine additional elected members. Paid committee members, if any, can not vote.

REVIEW OF THE DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

During the year, the charity has continued to provide a day nursery and pre-school playgroup to local children under school age.

OVERALL FINANCIAL POSITION

The detail of the Receipts and Payments for the year can be found on page five . The operating deficit for the unrestricted fund was £652. Further detail of the overall income and expenditure together with the statement of Assets and Liabilities can be found on pages six and seven.

RISK MANAGEMENT

The organisation has policies and procedures in place to reduce the risks to the charity, its staff and members (in terms of safeguarding, fraud, error and claims) to an acceptable operating level.

TRUSTEES

The trustees during the period under review were:

Rachael Russell	
Amy Bradley	
Maggie Duncan	(resigned 30/12/22)
Debbie Simms	
Debra Blackburn	(appointed 09/11/21)
Tracy Johnson-Hughes	(appointed 09/11/21 - resigned 03/05/2023)

NORTHSTEAD COMMUNITY PRE-SCHOOL

Trustees' Report

For the Year Ended 31 August 2022

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

Law requires trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the end of the financial year and of the surplus or deficit for that year. In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. 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.

ON BEHALF OF THE TRUSTEES:



..... - Rachael Russell

9 May 2023

NORTHSTEAD COMMUNITY PRE-SCHOOL

Receipts and Payments Account for the year ended 31 August 2022

	NOTE	Restricted Funds £	Unrestricted Funds £	2022 Total Funds £	2021 £
RECEIPTS:					
NYCC funding			78,827	78,827	92,691
Parental fees			18,245	18,245	13,811
Other receipts	2		1,577	1,577	10,887
Other grants	3		7,560	7,560	9,707
Outings and trips			-	-	2,501
HMRC employment allowance			3,122	3,122	-
Interest received			18	18	-
			<u>-</u>	<u>109,349</u>	<u>109,349</u>
					<u>129,597</u>
PAYMENTS:					
Rent and cost of premises			6,408	6,408	6,688
Wages and NI costs			77,059	77,059	94,286
Equipment	4		2,724	2,724	2,085
Activities and play materials			3,115	3,115	1,434
Admin, IT and stationery costs			1,327	1,327	1,930
Insurance			770	770	758
Refreshments			658	658	920
Examination fees			-	-	275
Staff training			455	455	231
Covid grant expenditure			-	-	3,045
Accountancy fees			875	875	-
Bookkeeping fees			5,584	5,584	5,446
Miscellaneous expenses			2,194	2,194	3,433
Bad debts			8,832	8,832	-
			<u>-</u>	<u>110,001</u>	<u>110,001</u>
					<u>120,531</u>
Net (Outgoing)/Incoming Resources for the year		-	(652)	(652)	9,066
Cash funds brought forward at 1 September 2021		-	18,521	18,521	9,455
Cash funds carried forward at 31 August 2022		-	17,869	17,869	18,521

NORTHSTEAD COMMUNITY PRE-SCHOOL

Statement of Assets and Liabilities at 31 August 2022

	NOTE	2022 £	2021 £
CASH FUNDS			
Cash at Bank and in Hand		17,869	18,521
		<u>17,869</u>	<u>18,521</u>
OTHER ASSETS			
Trade Debtors		655	-
		<u>655</u>	<u>-</u>
LIABILITIES			
Trade creditors		951	-
Credit card		189	-
2022 Accountancy fees		1,800	-
2022 Independent examination fees		300	300
		<u>3,240</u>	<u>300</u>

Approved by the board of Trustees on and signed on its behalf by:-

 - Debra Blackburn

9 May 2023

Notes to the Financial Statements for the year ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of Accounting:

The Trustees have taken advantage of the Charities Act 2011 and prepared the accounts on a Receipts and Payments basis.

The presentation currency is £ Sterling.

Turnover:

Turnover represents government funding and parental fees received for the provision of childcare.

2. Other Receipts

	2022	2021
	£	£
Donations	1,560	-
Late payment credit charges	17	-
	<u>1,577</u>	<u>10,887</u>

3. Other Grants

	2022	2021
	£	£
NYCC deprivation and inclusion funding	-	5,619
Covid winter support	-	3,115
EYPP	-	973
Apprenticeship grant	1,000	-
EY2 funding	6,560	-
	<u>7,560</u>	<u>9,707</u>

4. Equipment

	2022	2021
	£	£
Sensory education	-	470
Pick up and count tub	-	394
Den	-	191
Flixton sawmill	-	512
Teal kiddiwash	-	174
Decking	1,186	-
Mud kitchen	420	-
2 x new laptops	858	-
Printer	260	-
All other small items	-	344
	<u>2,724</u>	<u>2,085</u>

NORTHSTEAD COMMUNITY PRE-SCHOOL

Independent Examiners Report for the year ended 31st August 2022

I report on the accounts of Northstead Community Pre-School for the year ended 31st August 2022, which are set out on pages four to six.

Respective Responsibilities of Trustees and Examiner

The charity's trustees 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of the Independent Examiner's Report

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Richmond FCCA BA (Hons) MAAT
Champleys Accountants
Champleys Mews, Market Place, Pickering YO18 7AE

31st May 2023