

N.A.P.S.A.C - Nether Alderley Pre-school and All-round Care

Registered number 06407153

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Section A: Reference and Administrative Details

Registered Company Number 06407153 (England & Wales)

Registered Charity Number 1125353

Registered Office
Bradford Lane
Nether Alderley
Macclesfield
Cheshire
SK10 4TR

Trustees

Trustee Name	Office (if any)	Dates acted if not for whole year
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Marie Danby	Chair & Secretary	
Charles Craven		
Steven Robb	Treasurer	
Carrie Fannon		
Leigh Chatterton		

Section B: Structure, Governance & Management

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Section C: Structure, Governance & Management

Objectives and Aims

The Charity's objectives are 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 aims and objectives of the pre-school learning alliance.

Section D: Financial Review

The Charity made a profit for the year of £898.00 giving a total fund balance of £27,096.00

On behalf of the Board:

A handwritten signature in black ink, appearing to read 'M Danby', with a stylized flourish at the end.

Marie Danby - Chair of Trustees

DATE: 8/2/22

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Respective responsibilities of trustees and examiner.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- 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 next statement.

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 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting record, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met; or

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



8th Feb 2022

Stuart Morris
11 Hightree Drive
Henbury
Macclesfield
SK11 9PD
Date:

Incoming resources (Note 3)**Income and endowments from:**

Donations and fundraising activities

Charitable activities:

Investments

Total**Resources expended****Expenditure on:**

Raising funds

Charitable activities

Total**Net income/(expenditure) before tax for the reporting period****Net income/(expenditure) for the financial year****Total****Reconciliation of funds:****Total funds carried forward**

	Unrestricted funds £	Restricted income funds £	Total 2021 £	Total 2020 £
	266	-	266	613
	68,920	-	68,920	53,972
	2	-	2	33
	69,188	-	69,188	54,618
	-	-	-	-
	68,290	-	68,290	59,719
	68,290	-	68,290	59,719
	898	-	898	- 5,101
	-	-	-	-
	898	-	898	- 5,101
	898	-	898	- 5,101
	26,198	-	26,198	31,299
	27,096	-	27,096	26,198

Section B

Balance sheet

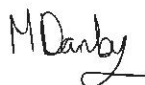
		Unrestricted funds £	Restricted income funds £	Total 2021 £	Total 2020 £
Current assets					
Debtors	(Note 7)	1,413	-	1,413	1,682
Cash at bank and in hand	(Note 8)	38,623	-	38,623	31,320
Total current assets		40,036	-	40,036	33,002
Creditors: amounts falling due within one year	(Note 9)	12,940	-	12,940	6,804
Net current assets/(liabilities)		27,096	-	27,096	26,198
Total assets less current liabilities		27,096	-	27,096	26,198
Funds of the Charity					
Restricted income funds		-	-	-	-
Unrestricted income funds		27,096	-	27,096	26,198
Total funds		27,096	-	27,096	26,198

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with section 476 of the Companies Act 2016.

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

The financial statements were approved by the Board of Trustees on 8th February 2022 and were signed on its behalf by:



Marie Danby - Chair of Trustees

Note 1 Basis of preparation**1.1 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 accounts 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) issued on 16 July 2014

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

and with the Charities Act 2011.

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

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material Prior Year Errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2**Accounting policies**

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> • 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.
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>
Donated goods	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable and where the value is material to the accounts.</p>
Support costs	<p>The charity has incurred expenditure on support costs.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
Income from interest, royalties and dividends.	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>
Liability recognition	<p>Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.</p>
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to the charity's charitable expenditure as they directly relate to it.</p>
Deferred income	<p>Deferred income of £11,630.85 is included in the creditor's balance. This relates to the pre-payment by Cheshire East of the Free Early Education hours for Autumn 2021 term of £9,971.30 and advance invoicing of £1,659.55 for preschool fees for September</p>
Creditors	<p>The charity has creditors which are measured at settlement amounts less any trade discounts</p>
2.3 ASSETS	
Fixed assets for use by charity	<p>The charity has no tangible or intangible fixed assets.</p>
Trade Debtors	<p>Debtors consist of outstanding fees and are recognised at the invoiced amount less any bad debt provision.</p>

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Total Funds 2021	Total Funds 2020
Donations and legacies:	Donations	-	-	-	-
	Fundraising activities	266	-	266	613
	Gift Aid	-	-	-	-
	Total	266	-	266	613
Charitable activities:	After school fees	15,143	-	15,143	15,771
	Preschool fees (including FEE funding)	53,777	-	53,777	38,201
	Total	68,920	-	68,920	53,972
Income from investments:	Interest income from deposit account	2	-	2	33
	Dividend income	-	-	-	-
	Total	2	-	2	33
	TOTAL INCOME	69,188	-	69,188	54,618

Note 4 Support Costs

	Raising funds £	Charitable activities £	Grand total £
Governance	-	250	250
Finance & Payroll	-	3,004	3,004
Office costs	-	781	781
Other support costs	-	669	669
Other	-	-	-
Total	-	4,704	4,704

Note 5 Professional Fees

	2021 £	2020 £
Preparation of statutory accounts & Independent examiner's fees	250	250

Note 6 Paid employees**Staff Costs**

	2021	2020
	£	£
Salaries and wages	53,962	47,805
Pension costs (defined contribution scheme)	484	438
Total staff costs	54,446	48,243

Average staff numbers employed during the year was 10.5 (2020: 9.25)

Note 7 Debtors and prepayments

	2021	2020
	£	£
Trade debtors	1,413	1,682
Other debtors	-	-
Total	1,413	1,682

Note 8 Cash at bank and in hand

	Amounts falling due within one year	
	2021	2020
	£	£
Current Account	16,672	9,372
Business Reserve account	21,773	21,770
Petty cash	178	178
Total	38,623	31,320

Note 9 Creditors and accruals

Trade creditors
 Accruals
 Deferred income
 Taxation and social security
 Other creditors
Total

Amounts falling due within one year	
2021	2020
£	£
33	20
250	250
11,631	6,089
366	185
660	260
12,940	6,804

Note 10 Transactions with trustees and related parties**10.1 Trustee remuneration and benefits**

No trustees were remunerated for work during the year to 31 August 2021 nor the year ended 31 August 2020.

10.2 Trustees' expenses

There were no trustee expenses paid for the year ended 31st August 2021 nor for the year ended 31 August 2020.

10.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period.