

CLIFTON MOOR PRE-SCHOOL

England & Wales · Charity number 1136705

Details

Status Registered

Legal form Charitable company

Company number [07266807](#)

Registered 2010-07-05

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

Contact

Address Clifton Moor Pre-School
Oakdale Road
York
YO30 4YL

Phone 07745902272

Email info@cliftonmoorpreschool.co.uk

Website www.cliftonmoorpreschool.co.uk

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") 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: (A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, 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; (B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS; (C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Provision of Pre-School education and care.

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- City Of York

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£105,684	£144,183	-	-
2024-08-31	£116,590	£115,491	-	-
2023-08-31	£82,377	£102,862	-	-
2022-08-31	£102,818	£101,417	-	-
2021-08-31	£96,110	£100,579	-	-
2020-08-31	£97,226	£84,629	-	-

Trustees

Name	Role	Appointed
Charlotte Hackett	Chair	2023-01-23
Alice Buczynski		2023-12-01
Correena Corrigan		2023-09-15

CLIFTON MOOR PRE-SCHOOL

England & Wales - Charity number 1136705

Accounts

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Report and Financial Statements for the year ended 31st August 2025

Charity number : 1136705

Company Number : 07266807

Clifton Moor Pre School
(A Charity Limited by Guarantee)

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Clifton Moor Pre School

(A Charity Limited by Guarantee)

Members of the Board and Professional Advisors

Registered charity name : Clifton Moor Pre-School

Charity number : 1136705

Company registration number : 7266807

Principal office : Lakeside Primary School
Oakdale Road
Clifton Moor
York
YO30 4YL

Trustees : Charlotte Hackett
Correena Corrigan (Appointed Sept 23)
Alice Buczynski (Appointed Dec 23)

Chairperson : Charlotte Hackett

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Trustees Annual Return - 31st August 2025

The trustees, who are also directors for the purpose of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the financial year and through to the date of this report were as follows:

Charlotte Hackett
Correena Corrigan
Alice Buczynski

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was formed following a special resolution of the charity 1081231 (Clifton Moor PreSchool Playgroup) to dissolve and form a new company and to transfer all assets, liabilities and charitable objects to the company.

The charity is constituted as a company limited by guarantee and governed by its memorandum and articles of association, was incorporated on 27th May 2010 and was registered as a charity on 5th July 2010. The charity changed its year end to 31st August to become coterminous with the academic year.

The minimum number of Trustees is three. The maximum and minimum number of the Trustees can be varied by the company in a general meeting.

The management and delivery of all service and operational functions was devolved from the Trustees and is now provided by qualified professional salaried members of staff. Volunteers and Trustees are relied upon to provide administrative and strategic support to the staff team. The systems for governance, financial and administrative procedures that have been devised are much clearer and help to ensure a strong and efficient link between the operational management of the charity and the trustees.

2 members of staff applied for retirement within the year and after failing to recruit new senior staff discussions were entered with the primary school that the charity rents their building from. The school agreed to incorporate the pre-school within their main school and three of the staff were transferred over to the school under TUPE arrangements. One member of staff did not transfer across to the school and other 2 members of staff retired. The TUPE transfer happened in August 25.

RESERVES POLICY

The Board of Trustees keeps Clifton Moor PreSchool's reserves under constant review.

There are currently two designated reserves:

1. Designated Liability Reserve: Designated reserves for the purpose of allowing the charity to meet its obligations to staff and our landlord should the charity need to wind-up. The reserves cover, site decommissioning, 6 months rent and statutory notice and redundancy payments for staff. The sum allocated at the start of the year to our Designated Liability Reserve is £28,000. Of this reserve £18,665 was spent on HR, Legal and Accountancy advice and on notice and ex-gratia payments to staff. Leaving a balance in the Reserve of £9,335 for use in 2025/26 to finalise the winding up of the charity.

2. Designated Infrastructure Reserve: Designated reserve for the purpose of re-building or upgrading the classroom and fittings. The aim of this reserve is to part-fund a project which will protect the charities long term interests by planning for expansion and enhanced operation of the pre-school. The sum allocated to our Designated Infrastructure Reserve is £50,000. This reserve will transfer over to the School as part of the transfer of the pre-school.

Clifton Moor Preschool also holds general reserves. General reserves are intended to protect the organisations on-going charitable programme and limit risk in the event of unexpected additional expenditure and or downturn in income. At 31st August 2025 the sum allocated for general reserves was £20,107. (2024: £39,941).

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are to enhance the development and education of children under statutory school age by providing appropriate play, education and care facilities.

The charity has organised its activities to expand provision to offer two preschool sessions every weekday up to a maximum of 22 children in any one session

The charity also retains its Ofsted registration for the use of a classroom inside the Lakeside Primary school building.

ACHIEVEMENTS AND PERFORMANCE

The last year has seen the charity successfully continue its activities.

Our relationship with the local primary school and their early years team continues to work well. Most of our children graduate into the foundation stage of the local school and the handover from our structured environment provides a wonderfully effective preparation for children in their final year prior to starting full-time school.

In 2024/25 the Charity had a deficit of £38,499, against a surplus of £1,100 in the previous financial period. The Charity's financial position is still in a very healthy position enjoying a balance sheet of £116,258 (2024/25 : £117,941). £18,665 of the current deficit was due to winding up costs and £10,840 less income being generated compared to 2023/24.

We are also proud that the quality of our services is revered amongst the local authority team; the pre-school setting, staff team and handover to primary school are reported as an exemplary model amongst their peers. This is a testament to the continued hard work and dedication of the staff. Thank you to all members of the team.

FINANCIAL REVIEW

The results for the period and the charity's financial position at the end of the period are shown in the attached financial statements. The principal source of funding remains Local Authority grants.

DIRECTORS' REPORT

The directors are pleased to report another strong year in terms of continued success for the preschool activities and financial income. The charity continues to provide an outstanding service, to more children, at more convenient times and to a higher standard than ever before. The directors are grateful to the continued dedication and hard work from all the staff team and all those who volunteer and support the charity. Well done to all contributors & supporters.

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

Clifton Moor Pre School
(A Charity Limited by Guarantee)

Independent Examiners Report

I report on the accounts of the company for the year ended 31 August 2025, which are set out on pages 6 to 11.

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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of 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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.

Name : Mr M Young
Address : 19 Stephenson Close
Market Weighton, YO43 3NP
Date : 06/05/2026

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Charity number : 1136705

Company number : 07266807

Statement of Financial Activities (including income and expenditure account)

For the Period Ended 31st August 2025

		Unrestricted Funds 2024/25	Restricted Funds 2024/25	Total Funds 2024/25	Total Funds 2023/24
<u>Incoming Resources</u>	Notes				
Incoming Resources from Generating Funds					
Activities for Generating funds	2	104,487	0	104,487	115,328
Other incoming Resources	3	1,197	0	1,197	1,263
Total Incoming Resources		105,684	0	105,684	116,590
<u>Resources Expended</u>					
Costs of generating funds					
Charitable activities	4	136,207	0	136,207	112,939
Support Costs	5	7,976	0	7,976	2,552
Costs of Asset Purchase		0	0	0	0
Total Resources Expended		144,183	0	144,183	115,491
Net Income for the year					
(Net incoming resources before other recognised gains)		(38,499)	0	(38,499)	1,100
Other Recognised Gains		0	0	0	0
Net Movement in Funds		(38,499)	0	(38,499)	1,100
Reconciliation of Funds					
Total funds brought forwards		106,671	0	106,671	105,571
Total funds carried forward		68,172	0	68,172	106,671

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities.

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Balance Sheet as at 31 August 2025

	Notes	£ 2025	£ 2025	£ 2024
Fixed Assets				
Tangible Assets	7		0	-
Current Assets				
Debtors		-		-
Cash at Bank and in Hand		81,426		118,241
Creditors (Amounts falling due within one year)	8	1,983		300
Net Current Assets			79,442	117,941
Net Assets			79,442	117,941
 Unrestricted Funds				
Designated Funds	10		59,335	78,000
General Funds	10		20,107	39,941
			79,442	117,941

The directors acknowledge their responsibility for 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 profits and loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with sections 386 of the Companies Act 2006

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. For the year ended 2018 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006 relating to small companies.

These financial statements were approved by the members of the committee and are signed on their behalf by :

Mrs Charlotte Hackett

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Notes to the Financial Statements for the period ended 31 August 2025

1. ACCOUNTING POLICIES

Statement of compliance

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Cashflow statement

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

Income

All income is recognised once the charity has entitled the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants relating to specific fixed assets are credited to the net book value of the asset concerned. Other government grants are recognised as income in the statement of financial activities.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings – 20% straight line

Property Improvements – 15% straight line

Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes

Taxation

The charity is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	<u>2024/25</u>		<u>2023/24</u>	
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	£	£	£
Council Funding	97,578	97,578	103,452	103,452
Private Fees	6,408	6,408	9,254	9,254
Donations / Fundraising	501	501	2,622	2,622
	<u>104,487</u>	<u>104,487</u>	<u>115,327</u>	<u>115,327</u>

3. OTHER INCOME RESOURCES

	<u>2024/25</u>		<u>2023/24</u>	
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	£	£	£
Interest Earned	<u>1,197</u>	<u>1,197</u>	<u>1,263</u>	<u>1,263</u>

4. UNRESTRICTED COST OF GENERATING FUNDS

	2024/25	2023/24
Staff costs	116,578	96,547
Rent	8,273	7,265
Provisions and play equipment	10,097	7,573
Staff training	309	549
Staff uniform	-	90
Repairs & renewals	950	915
	<u>136,207</u>	<u>112,939</u>

5. SUPPORT COSTS

	2024/25	2023/24
Administration costs	6,635	1,677
Depreciation	-	-
Insurance	1,108	579
Telephone	232	297
	<u>7,976</u>	<u>2,552</u>

The fee levied by the Independent Examiner totals £Nil (2024/25 : £nil)

6. STAFF COST AND EMOLUMENTS

	2024/25	2023/24
Staff costs were as follows:	£	£
Gross wages – child care staff	95,664	77,793
Closure payments to staff	14,033	-
Pension costs	6,881	3,519
	<u>116,578</u>	<u>81,312</u>

No employee received emoluments of more than £60,000.

The average number of employees during the period was 6 (2023/24: 6).

7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Property Improvements £	TOTAL £
Cost b/fwd	17,116	10,510	27,626
Additions	-	-	-
Disposals	-	-	-
Cost c/fwd	<u>17,116</u>	<u>10,510</u>	<u>27,626</u>
Depreciation b/fwd	14,862	10,510	25,372
Charge for the year	2,254	-	2,254
Elimination on disposal	-	-	-
	<u>17,116</u>	<u>10,510</u>	<u>27,626</u>
NET BOOK VALUE			
As at 31 August 2025	<u>- 0</u>	<u>-</u>	<u>0</u>
As at 31 August 2024	<u>-</u>	<u>-</u>	<u>-</u>

8. CREDITORS: Amounts falling due within one year

	2024/25	2023/24
	£	£
Commercial credit card	-	-
Pension	-	-
Accruals	1,983	300
	<u>1,983</u>	<u>300</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Long term liabilities	TOTAL
	£	£	£	£
Unrestricted income				
Funds 2024/25	- 0	79,442	0	79,442
Total funds	<u>- 0</u>	<u>79,442</u>	<u>0</u>	<u>79,442</u>

10. MOVEMENT IN FUNDS

	At 1 September 2024	Transfer between funds	Incoming	Outgoing	At 31 August 2025
	£	£	£	£	£
<u>Unrestricted Funds</u>					
Designated funds	78,000	-		18,665	59,335
General funds	39,941	-	105,684	125,517	20,107
Total unrestricted funds	<u>117,941</u>	<u>-</u>	<u>105,684</u>	<u>144,183</u>	<u>79,442</u>
Resources used for Acquisitions of Tangible Fixed Assets	11,271	-	-		11,271
Net movement in Funds available for Future Activities	<u>106,670</u>	<u>-</u>	<u>105,684</u>	<u>144,183</u>	<u>68,171</u>

11. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee. Should the company be wound up each member (including those who ceased to be members up to one year to that date) agrees to contribute up to £1 to the company's assets.

CLIFTON MOOR PRE-SCHOOL

England & Wales - Charity number 1136705

Accounts

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Report and Financial Statements for the year ended 31st August 2024

Charity number : 1136705

Company Number : 07266807

Clifton Moor Pre School
(A Charity Limited by Guarantee)

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Clifton Moor Pre School

(A Charity Limited by Guarantee)

Members of the Board and Professional Advisors

Registered charity name : Clifton Moor Pre-School

Charity number : 1136705

Company registration number : 7266807

Principal office : Lakeside Primary School
Oakdale Road
Clifton Moor
York
YO30 4YL

Trustees : John Holland (Resigned Dec 23)
Charlotte Hackett
Correena Corrigan (Appointed Sept 23)
Alice Buczynski (Appointed Dec 23)

Chairperson : John Holland (Resigned Dec 23)
Charlotte Hackett

Accountant : Mrs Ruth Prins FCPFA

Clifton Moor Pre School
(A Charity Limited by Guarantee)

Trustees Annual Return - 31st August 2024

The trustees, who are also directors for the purpose of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the financial year and through to the date of this report were as follows:

John Holland (Resigned Sept 2023)
Charlotte Hackett
Correena Corrigan
Alice Buczynski

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was formed following a special resolution of the charity 1081231 (Clifton Moor PreSchool Playgroup) to dissolve and form a new company and to transfer all assets, liabilities and charitable objects to the company.

The charity is constituted as a company limited by guarantee and governed by its memorandum and articles of association, was incorporated on 27th May 2010 and was registered as a charity on 5th July 2010. The charity changed its year end to 31st August to become coterminous with the academic year.

The minimum number of Trustees is three. The maximum and minimum number of the Trustees can be varied by the company in a general meeting.

At each annual general meeting of the Company one-third (or the number nearest one-third) of the Council Members shall retire from office. The Council Members to retire shall be those who have the longest in office since their last re-appointment, determined by lot in the case of persons who became Council Members on the same day. A retiring Council Member shall be eligible for re-appointment.

The management and delivery of all service and operational functions was devolved from the Trustees and is now provided by qualified professional salaried members of staff. Volunteers and Trustees are relied upon to provide administrative and strategic support to the staff team. The systems for governance, financial and administrative procedures that have been devised are much clearer and help to ensure a strong and efficient link between the operational management of the charity and the trustees.

RESERVES POLICY

The Board of Trustees keeps Clifton Moor PreSchool's reserves under constant review. This year the trustees decided to amend the reserves policy in order to clarify the holding of reserves for specific needs by specifying designated reserves.

There are currently two designated reserves:

1. Designated Liability Reserve: Designated reserves for the purpose of allowing the charity to meet its obligations to staff and our landlord should the charity need to wind-up. The reserves cover, site decommissioning, 6 months rent and statutory notice and redundancy payments for staff. The sum allocated to our Designated Liability Reserve is £28,000.

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Clifton Moor Preschool also holds general reserves. General reserves are intended to protect the organisations on-going charitable programme and limit risk in the event of unexpected additional expenditure and or downturn in income. At 31st August 2024 the sum allocated for general reserves was £39,941. (2023: £38,842).

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are to enhance the development and education of children under statutory school age by providing appropriate play, education and care facilities.

The charity has organised its activities to expand provision to offer two preschool sessions every weekday up to a maximum of 22 children in any one session

The charity also retains its Ofsted registration for the use of a classroom inside the Lakeside Primary school building.

ACHIEVEMENTS AND PERFORMANCE

The last year has seen the charity successfully continue its activities.

Our relationship with the local primary school (upon whose site we operate) and their early years team continues to work well. Most of our children graduate into the foundation stage of the local school and the handover from our structured environment provides a wonderfully effective preparation for children in their final year prior to starting full-time school.

The charity remains a pre-school in demand, our sessions are full and the waiting list remains healthy with all places at the pre-school filled before Christmas. The team continues to function extremely effectively and we were delighted to welcome two highly capable and qualified new members of staff. The charity remains committed to investing in staff by hiring and retaining the very best with pay awards that reflect the needs and professionalism of our staff that is so important in maintaining our continued excellence.

The directors are pleased to report a healthy financial position for the charity. In 2023/24 the Charity had a surplus of £1,100, against a deficit of £20,485 in the previous financial period. The Charity's financial position is still in a very healthy position enjoying a balance sheet of £117,941 (2022/23:£116,842).

We are also proud that the quality of our services is revered amongst the local authority team; the pre-school setting, staff team and handover to primary school are reported as an exemplary model amongst their peers. This is a testament to the continued hard work and dedication of the staff. Thank you to all members of the team.

FINANCIAL REVIEW

The results for the period and the charity's financial position at the end of the period are shown in the attached financial statements. The principal source of funding remains Local Authority grants.

DIRECTORS' REPORT

The directors are pleased to report another strong year in terms of growth, continued success for the preschool activities and financial income. The charity continues to provide an outstanding service, to more children, at more convenient times and to a higher standard than ever before. The directors are grateful to the continued dedication and hard work from all the staff team and all those who volunteer and support the charity. Well done to all contributors & supporters

RESPONSIBILITIES OF THE TRUSTEES

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- Select suitable accounting policies and then apply them consistently;
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Clifton Moor Pre School
(A Charity Limited by Guarantee)

Independent Examiners Report

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Respective responsibilities of trustees and examiner

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It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of 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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.

Name : Mr M Young
Address : 19 Stephenson Close
Market Weighton, YO43 3NP
Date : 21/05/2025

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Charity number : 1136705

Company number : 07266807

Statement of Financial Activities (including income and expenditure account)

For the Period Ended 31st August 2024

		Unrestricted Funds 2023/24	Restricted Funds 2023/24	Total Funds 2023/24	Total Funds 2022/23
<u>Incoming Resources</u>	Notes				
Incoming Resources from Generating Funds					
Activities for Generating funds	2	115,328	0	115,328	82,145
Other incoming Resources	3	1,263	0	1,263	232
Total Incoming Resources		116,590	0	116,590	82,377
<u>Resources Expended</u>					
Costs of generating funds					
Charitable activities	4	112,939	0	112,939	97,102
Support Costs	5	2,552	0	2,552	5,760
Costs of Asset Purchase		0	0	0	0
Total Resources Expended		115,491	0	115,491	102,862
Net Income for the year					
(Net incoming resources before other recognised gains)		1,100	0	1,100	(20,485)
Other Recognised Gains		0	0	0	0
Net Movement in Funds		1,100	0	1,100	(20,485)
Reconciliation of Funds					
Total funds brought forwards		105,571	0	105,571	12,656
Total funds carried forward		106,671	0	106,671	105,571

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities.

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Balance Sheet as at 31 August 2024

	Notes	£ 2024	£ 2024	£ 2023
Fixed Assets				
Tangible Assets	7		0	-
Current Assets				
Debtors		-		-
Cash at Bank and in Hand		118,241		117,653
Creditors (Amounts falling due within one year)	8	<u>300</u>		<u>811</u>
Net Current Assets			117,941	116,842
Net Assets			<u>117,941</u>	<u>116,842</u>
Unrestricted Funds				
Designated Funds	10		78,000	78,000
General Funds	10		<u>39,941</u>	<u>38,842</u>
			<u>117,941</u>	<u>116,842</u>

The directors acknowledge their responsibility for 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 profits and loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with sections 386 of the Companies Act 2006

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. For the year ended 2018 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006 relating to small companies.

These financial statements were approved by the members of the committee and are signed on their behalf by :

Mrs Charlotte Hackett

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Notes to the Financial Statements for the period ended 31 August 2024

1. ACCOUNTING POLICIES

Statement of compliance

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Cashflow statement

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

Income

All income is recognised once the charity has entitled the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants relating to specific fixed assets are credited to the net book value of the asset concerned. Other government grants are recognised as income in the statement of financial activities.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings – 20% straight line

Property Improvements – 15% straight line

Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes

Taxation

The charity is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	<u>2023/24</u>		<u>2022/23</u>	
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	£	£	£
Council Funding	103,452	103,452	72,910	72,910
Private Fees	9,254	9,254	8,131	8,131
Donations / Fundraising	2,622	2,622	1,105	1,105
	<u>115,328</u>	<u>115,328</u>	<u>82,145</u>	<u>82,145</u>

3. OTHER INCOME RESOURCES

	<u>2022/23</u>		<u>2021/22</u>	
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	£	£	£
Interest Earned	<u>1,263</u>	<u>1,263</u>	<u>232</u>	<u>232</u>

4. UNRESTRICTED COST OF GENERATING FUNDS

	2023/24	2022/23
Staff costs	96,547	81,312
Rent	7,265	6,573
Provisions and play equipment	7,573	8,088
Staff training	549	195
Staff uniform	90	130
Repairs & renewals	915	805
	<u>112,939</u>	<u>97,102</u>

5. SUPPORT COSTS

	2023/24	2022/23
Administration costs	1,677	2,810
Depreciation	-	2,254
Insurance	579	553
Telephone	297	143
	<u>2,552</u>	<u>5,760</u>

The fee levied by the Independent Examiner totals £Nil (2022/23 : £nil)

6. STAFF COST AND EMOLUMENTS

	2023/24	2022/23
Staff costs were as follows:	£	£
Gross wages – child care staff	87,665	77,793
Pension costs	8,882	3,519
	<u>96,547</u>	<u>81,312</u>

No employee received emoluments of more than £60,000.

The average number of employees during the period was 6 (2022/23 : 6).

7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Property Improvements £	TOTAL £
Cost b/fwd	17,116	10,510	27,626
Additions			-
Disposals			-
Cost c/fwd	<u>17,116</u>	<u>10,510</u>	<u>27,626</u>
Depreciation b/fwd	14,862	10,510	25,372
Charge for the year	2,254		2,254
Elimination on disposal			-
	<u>17,116</u>	<u>10,510</u>	<u>27,626</u>
NET BOOK VALUE			
As at 31 August 2024	<u>0</u>	<u>-</u>	<u>0</u>
As at 31 August 2023	<u>2,254</u>	<u>-</u>	<u>2,254</u>

8. CREDITORS: Amounts falling due within one year

	2023/24	2022/23
	£	£
Commercial credit card	-	-
Pension	-	511
Accruals	300	300
	300	811

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term liabilities £	TOTAL £
Unrestricted income				
Funds 2023/24	0	117,941	0	117,942
Total funds	0	117,941	0	117,942

10. MOVEMENT IN FUNDS

	At 1 September 2023 £	Transfer between funds £	Incoming £	Outgoing £	At 31 August 2024 £
<u>Unrestricted Funds</u>					
Designated funds	78,000	-			78,000
General funds	38,842	-	116,590	115,491	39,941
Total unrestricted funds	116,842	-	116,590	115,491	117,941
Resources used for Acquisitions of Tangible Fixed Assets	11,271	-	-		11,271
Net movement in Funds available for Future Activities	105,571	-	116,590	115,491	106,671

11. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee. Should the company be wound up each member (including those who ceased to be members up to one year to that date) agrees to contribute up to £1 to the company's assets.

CLIFTON MOOR PRE-SCHOOL

England & Wales - Charity number 1136705

Accounts

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Report and Financial Statements for the year ended 31st August 2023

Charity number : 1136705

Company Number : 07266807

Clifton Moor Pre School
(A Charity Limited by Guarantee)

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Clifton Moor Pre School

(A Charity Limited by Guarantee)

Members of the Board and Professional Advisors

Registered charity name : Clifton Moor Pre-School

Charity number : 1136705

Company registration number : 7266807

Principal office : Lakeside Primary School
Oakdale Road
Clifton Moor
York
YO30 4YL

Trustees : John Holland
Nicola Kirk
Charlotte Hackett

Chairman : John Holland

Accountant : Mrs Ruth Prins FCPFA

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Trustees Annual Return - 31st August 2023

The trustees, who are also directors for the purpose of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the financial year and through to the date of this report were as follows:

John Holland

Nicola Kirk

Charlotte Hackett

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was formed following a special resolution of the charity 1081231 (Clifton Moor PreSchool Playgroup) to dissolve and form a new company and to transfer all assets, liabilities and charitable objects to the company.

The charity is constituted as a company limited by guarantee and governed by its memorandum and articles of association, was incorporated on 27th May 2010 and was registered as a charity on 5th July 2010. The charity changed its year end to 31st August to become coterminous with the academic year.

The minimum number of Trustees is three. The maximum and minimum number of the Trustees can be varied by the company in a general meeting.

At each annual general meeting of the Company one-third (or the number nearest one-third) of the Council Members shall retire from office. The Council Members to retire shall be those who have the longest in office since their last re-appointment, determined by lot in the case of persons who became Council Members on the same day. A retiring Council Member shall be eligible for re-appointment.

The management and delivery of all service and operational functions was devolved from the Trustees and is now provided by qualified professional salaried members of staff. Volunteers and Trustees are relied upon to provide administrative and strategic support to the staff team. The systems for governance, financial and administrative procedures that have been devised are much clearer and help to ensure a strong and efficient link between the operational management of the charity and the trustees.

RESERVES POLICY

The Board of Trustees keeps Clifton Moor PreSchool's reserves under constant review. This year the trustees decided to amend the reserves policy in order to clarify the holding of reserves for specific needs by specifying designated reserves.

There are currently two designated reserves:

1. Designated Liability Reserve: Designated reserves for the purpose of allowing the charity to meet its obligations to staff and our landlord should the charity need to wind-up. The reserves cover, site decommissioning, 6 months rent and statutory notice and redundancy payments for staff. The sum allocated to our Designated Liability Reserve is £28,000.

2. Designated Infrastructure Reserve: Designated reserve for the purpose of re-building or upgrading the classroom and fittings. The aim of this reserve is to part-fund a project which will protect the charities long term interests by planning for expansion and enhanced operation of the pre-school. The sum allocated to our Designated Infrastructure Reserve is £50,000.

Clifton Moor Preschool also holds general reserves. General reserves are intended to protect the organisations on-going charitable programme and limit risk in the event of unexpected additional expenditure and or downturn in income. At 31st August 2023 the sum allocated for general reserves was £59,326. (2021: £57,925).

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are to enhance the development and education of children under statutory school age by providing appropriate play, education and care facilities.

The charity has organised its activities to expand provision to offer two preschool sessions every weekday up to a maximum of 22 children in any one session

The charity also retains its Ofsted registration for the use of a classroom inside the Lakeside Primary school building.

ACHIEVEMENTS AND PERFORMANCE

The last year has seen the charity successfully continue its activities.

Our relationship with the local primary school (upon whose site we operate) and their early years team continues to work well. Most of our children graduate into the foundation stage of the local school and the handover from our structured environment provides a wonderfully effective preparation for children in their final year prior to starting full-time school.

The charity remains a pre-school in demand, our sessions are full and the waiting list remains healthy with all places at the pre-school filled before Christmas. The team continues to function extremely effectively and we were delighted to welcome two highly capable and qualified new members of staff. The charity remains committed to investing in staff by hiring and retaining the very best with pay awards that reflect the needs and professionalism of our staff that is so important in maintaining our continued excellence.

The directors are pleased to report a healthy financial position for the charity. In 2022/23 the Charity had a deficit of £20,485, against a surplus of £1,401 in the previous financial period. This deficit was mainly due to reduced income from grants and fees compared with the previous year. The Charity's financial position is still in a very healthy position enjoying a balance sheet of £116,842 (2021/22:£137,326).

We are also proud that the quality of our services is revered amongst the local authority team; the pre-school setting, staff team and handover to primary school are reported as an exemplary model amongst their peers. This is a testament to the continued hard work and dedication of the staff. Thank you to all members of the team.

FINANCIAL REVIEW

The results for the period and the charity's financial position at the end of the period are shown in the attached financial statements. The principal source of funding remains Local Authority grants.

DIRECTORS' REPORT

The directors are pleased to report another strong year in terms of growth, continued success for the preschool activities and financial income. The charity continues to provide an outstanding service, to more children, at more convenient times and to a higher standard than ever before. This year has seen the retirement of the preschool manager with Jackie Brant (previously Assistant Manager) moving up to fill this role and take on new responsibilities in a seamless transition. The directors are grateful to the continued dedication and hard work from all the staff team and all those who volunteer and support the charity. The preschool was rated as "GOOD" by their OFSTED inspection this year, with lots of compliments being received from our families on the content of the report. Well done to all contributors & supporters

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

Clifton Moor Pre School
(A Charity Limited by Guarantee)

Independent Examiners Report

I report on the accounts of the company for the year ended 31 August 2023, which are set out on pages 6 to 12.

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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of 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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.

Name : Mr M Young
Address : 19 Stephenson Close
Market Weighton, YO43 3NP
Date : 15/05/2024

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Charity number : 1136705

Company number : 07266807

Statement of Financial Activities (including income and expenditure account)

For the Period Ended 31st August 2023

		Unrestricted Funds 2022/23	Restricted Funds 2022/23	Total Funds 2022/23	Total Funds 2021/22
<u>Incoming Resources</u>	Notes				
Incoming Resources from Generating Funds					
Activities for Generating funds	2	82,145	0	82,145	102,772
Other incoming Resources	3	232	0	232	47
Total Incoming Resources		82,377	0	82,377	102,818
<u>Resources Expended</u>					
Costs of generating funds					
Charitable activities	4	97,102	0	97,102	96,615
Support Costs	5	5,760	0	5,760	4,802
Costs of Asset Purchase		0	0	0	0
Total Resources Expended		102,862	0	102,862	101,417
Net Income for the year					
(Net incoming resources before other recognised gains)		(20,485)	0	(20,485)	1,401
Other Recognised Gains		0	0	0	0
Net Movement in Funds		(20,485)	0	(20,485)	1,401
Reconciliation of Funds					
Total funds brought forwards		126,056	0	126,056	124,655
Total funds carried forward		105,571	0	105,571	126,056

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities.

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Balance Sheet as at 31 August 2023

	Notes	£ 2023	£ 2023	£ 2022
Fixed Assets				
Tangible Assets	7		0	2,254
Current Assets				
Debtors		-		-
Cash at Bank and in Hand		117,653		135,640
Creditors (Amounts falling due within one year)	8	<u>811</u>		<u>568</u>
Net Current Assets			116,842	135,072
Net Assets			<u>116,842</u>	<u>137,326</u>
Unrestricted Funds				
Designated Funds	10		78,000	78,000
General Funds	10		<u>38,842</u>	<u>59,326</u>
			<u>116,842</u>	<u>137,326</u>

The directors acknowledge their responsibility for 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 profits and loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with sections 386 of the Companies Act 2006

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. For the year ended 2018 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006 relating to small companies.

These financial statements were approved by the members of the committee and are signed on their behalf by :

Mr John Holland, Chairman

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Notes to the Financial Statements for the period ended 31 August 2023

1. ACCOUNTING POLICIES

Statement of compliance

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Cashflow statement

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

Income

All income is recognised once the charity has entitled the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants relating to specific fixed assets are credited to the net book value of the asset concerned. Other government grants are recognised as income in the statement of financial activities.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings – 20% straight line

Property Improvements – 15% straight line

Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes

Taxation

The charity is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	<u>2022/23</u>		<u>2021/22</u>	
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	£	£	£
Council Funding	72,910	72,910	95,688	95,688
Private Fees	8,131	8,131	6,784	6,784
Donations / Fundraising	1,105	1,105	300	300
	<u>82,145</u>	<u>82,145</u>	<u>102,772</u>	<u>102,772</u>

3. OTHER INCOME RESOURCES

	<u>2022/23</u>		<u>2021/22</u>	
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	£	£	£
Interest Earned	<u>232</u>	<u>232</u>	<u>47</u>	<u>47</u>

4. UNRESTRICTED COST OF GENERATING FUNDS

	2022/23	2021/22
Staff costs	81,312	79,551
Rent	6,573	8,764
Provisions and play equipment	8,088	7,641
Staff training	195	104
Staff uniform	130	295
Repairs & renewals	805	260
	<u>97,102</u>	<u>96,615</u>

5. SUPPORT COSTS

	2022/23	2021/22
Administration costs	2,810	1,755
Depreciation	2,254	2,254
Insurance	553	537
Telephone	143	256
	<u>5,760</u>	<u>4,802</u>

The fee levied by the Independent Examiner totals £Nil (2021/22 : £nil)

6. STAFF COST AND EMOLUMENTS

	2022/23	2021/22
Staff costs were as follows:	£	£
Gross wages – child care staff	77,793	76,672
Employers NIC	-	-
Pension costs	3,519	2,878
	<u>81,312</u>	<u>79,551</u>

No employee received emoluments of more than £60,000.

The average number of employees during the period was 6 (2021/22 : 6).

7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Property Improvements £	TOTAL £
Cost b/fwd	17,116	10,510	27,626
Additions			-
Disposals			-
Cost c/fwd	<u>17,116</u>	<u>10,510</u>	<u>27,626</u>
Depreciation b/fwd	14,862	10,510	25,372
Charge for the year	2,254		2,254
Elimination on disposal			-
	<u>17,116</u>	<u>10,510</u>	<u>27,626</u>
NET BOOK VALUE			
As at 31 August 2023	<u>0</u>	<u>-</u>	<u>0</u>
As at 31 August 2022	<u>2,254</u>	<u>-</u>	<u>2,254</u>

8. CREDITORS: Amounts falling due within one year

	2022/23 £	2021/22 £
Commercial credit card	-	268
Pension	511	-
Accruals	300	300
	<u>811</u>	<u>568</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term liabilities £	TOTAL £
Unrestricted income				
Funds 2022/23	0	116,842	0	116,842
Total funds	<u>0</u>	<u>116,842</u>	<u>0</u>	<u>116,842</u>

10. MOVEMENT IN FUNDS

	At 1 September 2022 £	Transfer between funds £	Incoming £	Outgoing £	At 31 August 2023 £
<u>Unrestricted Funds</u>					
Designated funds	78,000	-			78,000
General funds	59,326	-	82,378	102,863	38,842
Total unrestricted funds	<u>137,326</u>	<u>-</u>	<u>82,378</u>	<u>102,863</u>	<u>116,842</u>
Resources used for Acquisitions of Tangible Fixed Assets	11,270	-	-		11,270
Net movement in Funds available for Future Activities	<u>126,056</u>	<u>-</u>	<u>82,378</u>	<u>102,863</u>	<u>105,572</u>

11. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee. Should the company be wound up each member (including those who ceased to be members up to one year to that date) agrees to contribute up to £1 to the company's assets.

CLIFTON MOOR PRE-SCHOOL

England & Wales - Charity number 1136705

Accounts

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Report and Financial Statements for the year ended 31st August 2022

Charity number : 1136705

Company Number : 07266807

Clifton Moor Pre School
(A Charity Limited by Guarantee)

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Clifton Moor Pre School

(A Charity Limited by Guarantee)

Members of the Board and Professional Advisors

Registered charity name : Clifton Moor Pre-School

Charity number : 1136705

Company registration number : 7266807

Principal office : Lakeside Primary School
Oakdale Road
Clifton Moor
York
YO30 4YL

Trustees : John Holland
Nicola Kirk
Charlotte Hackett

Chairman : John Holland

Accountant : Mrs Ruth Prins FCPFA

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Trustees Annual Return - 31st August 2022

The trustees, who are also directors for the purpose of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 August 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the financial year and through to the date of this report were as follows:

John Holland

Nicola Kirk

Charlotte Hackett

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was formed following a special resolution of the charity 1081231 (Clifton Moor PreSchool Playgroup) to dissolve and form a new company and to transfer all assets, liabilities and charitable objects to the company.

The charity is constituted as a company limited by guarantee and governed by its memorandum and articles of association, was incorporated on 27th May 2010 and was registered as a charity on 5th July 2010. The charity changed its year end to 31st August to become coterminous with the academic year.

The minimum number of Trustees is three. The maximum and minimum number of the Trustees can be varied by the company in a general meeting.

At each annual general meeting of the Company one-third (or the number nearest one-third) of the Council Members shall retire from office. The Council Members to retire shall be those who have the longest in office since their last re-appointment, determined by lot in the case of persons who became Council Members on the same day. A retiring Council Member shall be eligible for re-appointment.

The management and delivery of all service and operational functions was devolved from the Trustees and is now provided by qualified professional salaried members of staff. Volunteers and Trustees are relied upon to provide administrative and strategic support to the staff team. The systems for governance, financial and administrative procedures that have been devised are much clearer and help to ensure a strong and efficient link between the operational management of the charity and the trustees.

RESERVES POLICY

The Board of Trustees keeps Clifton Moor PreSchool's reserves under constant review. This year the trustees decided to amend the reserves policy in order to clarify the holding of reserves for specific needs by specifying designated reserves.

There are currently two designated reserves:

1. Designated Liability Reserve: Designated reserves for the purpose of allowing the charity to meet its obligations to staff and our landlord should the charity need to wind-up. The reserves cover, site decommissioning, 6 months rent and statutory notice and redundancy payments for staff. The sum allocated to our Designated Liability Reserve is £28,000.

2. Designated Infrastructure Reserve: Designated reserve for the purpose of re-building or upgrading the classroom and fittings. The aim of this reserve is to part-fund a project which will protect the charities long term interests by planning for expansion and enhanced operation of the pre-school. The sum allocated to our Designated Infrastructure Reserve is £50,000.

Clifton Moor Preschool also holds general reserves. General reserves are intended to protect the organisations on-going charitable programme and limit risk in the event of unexpected additional expenditure and or downturn in income. At 31st August 2022 the sum allocated for general reserves was £59,326. (2021: £57,925).

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are to enhance the development and education of children under statutory school age by providing appropriate play, education and care facilities.

The charity has organised its activities to expand provision to offer two preschool sessions every weekday up to a maximum of 22 children in any one session

The charity also retains its Ofsted registration for the use of a classroom inside the Lakeside Primary school building.

ACHIEVEMENTS AND PERFORMANCE

The last year has seen the charity successfully continue its activities.

Our relationship with the local primary school (upon whose site we operate) and their early years team continues to work well. Most of our children graduate into the foundation stage of the local school and the handover from our structured environment provides a wonderfully effective preparation for children in their final year prior to starting full-time school.

The charity remains a pre-school in demand, our sessions are full and the waiting list remains healthy with all places at the pre-school filled before Christmas. The team continues to function extremely effectively and we were delighted to welcome two highly capable and qualified new members of staff. The charity remains committed to investing in staff by hiring and retaining the very best with pay awards that reflect the needs and professionalism of our staff that is so important in maintaining our continued excellence.

The directors are pleased to report a healthy financial position for the charity. In 2021/22 the Charity had a surplus of £1,401, against a deficit of £4,469 in the previous financial period. The Charity's financial position in very healthy position enjoying a balance sheet of £137,326 (2020/21:£135,925).

We are also proud that the quality of our services is revered amongst the local authority team; the pre-school setting, staff team and handover to primary school are reported as an exemplary model amongst their peers. This is a testament to the continued hard work and dedication of the staff. Thank you to all members of the team.

FINANCIAL REVIEW

The results for the period and the charity's financial position at the end of the period are shown in the attached financial statements. The principal source of funding remains Local Authority grants.

DIRECTORS' REPORT

The directors are pleased to report another strong year in terms of growth, continued success for the preschool activities and financial income. The charity continues to provide an outstanding service, to more children, at more convenient times and to a higher standard than ever before. This year has seen the retirement of the preschool manager with Jackie Brant (previously Assistant Manager) moving up to fill this role and take on new responsibilities in a seamless transition. The directors are grateful to the continued dedication and hard work from all the staff team and all those who volunteer and support the charity. The preschool was rated as "GOOD" by their OFSTED inspection this year, with lots of compliments being received from our families on the content of the report. Well done to all contributors & supporters

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

Clifton Moor Pre School
(A Charity Limited by Guarantee)

Independent Examiners Report

I report on the accounts of the company for the year ended 31 August 2022, which are set out on pages 6 to 12.

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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of 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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.

Name : Mr M Young
Address : 19 Stephenson Close
Market Weighton, YO43 3NP
Date : 30/05/2023

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Charity number : 1136705

Company number : 07266807

Statement of Financial Activities (including income and expenditure account)

For the Period Ended 31st August 2022

		Unrestricted Funds 2021/22	Restricted Funds 2021/22	Total Funds 2021/22	Total Funds 2020/21
<u>Incoming Resources</u>	Notes				
Incoming Resources from Generating Funds					
Activities for Generating funds	2	102,772	0	102,772	96,100
Other incoming Resources	3	47	0	47	10
Total Incoming Resources		102,818	0	102,818	96,110
<u>Resources Expended</u>					
Costs of generating funds					
Charitable activities	4	96,615	0	96,615	96,054
Support Costs	5	4,802	0	4,802	4,525
Costs of Asset Purchase		0	0	0	0
Total Resources Expended		101,417	0	101,417	100,579
Net Income for the year					
(Net incoming resources before other recognised gains)		1,401	0	1,401	(4,469)
Other Recognised Gains		0	0	0	0
Net Movement in Funds		1,401	0	1,401	(4,469)
Reconciliation of Funds					
Total funds brought forwards		124,655	0	124,655	129,124
Total funds carried forward		126,056	0	126,056	124,655

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities.

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Balance Sheet as at 31 August 2022

	Notes	£ 2022	£ 2022	£ 2021
Fixed Assets				
Tangible Assets	7		2,254	6,762
Current Assets				
Debtors		-		-
Cash at Bank and in Hand		135,640		134,180
Creditors (Amounts falling due within one year)	8	<u>568</u>		<u>549</u>
Net Current Assets			135,072	133,632
Net Assets			<u><u>137,326</u></u>	<u><u>140,394</u></u>
Unrestricted Funds				
Designated Funds	10		78,000	78,000
General Funds	10		<u>59,326</u>	<u>62,394</u>
			<u><u>137,326</u></u>	<u><u>140,394</u></u>

The directors acknowledge their responsibility for 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 profits and loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with sections 386 of the Companies Act 2006

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. For the year ended 2018 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006 relating to small companies.

These financial statements were approved by the members of the committee and are signed on their behalf by :

Mr John Holland, Chairman

Clifton Moor Pre School

(A Charity Limited by Guarantee)

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

1. ACCOUNTING POLICIES

Statement of compliance

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Cashflow statement

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

Income

All income is recognised once the charity has entitled the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants relating to specific fixed assets are credited to the net book value of the asset concerned. Other government grants are recognised as income in the statement of financial activities.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings – 20% straight line

Property Improvements – 15% straight line

Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes

Taxation

The charity is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	<u>2021/22</u>		<u>2020/21</u>	
	Unrestricted Funds £	Total Funds £	Unrestricted Funds £	Total Funds £
Council Funding	95,688	95,688	88,314	88,314
Private Fees	6,784	6,784	6,623	6,623
Donations / Fundraising	300	300	1,163	1,163
	<u>102,772</u>	<u>102,772</u>	<u>96,100</u>	<u>96,100</u>

3. OTHER INCOME RESOURCES

	<u>2021/22</u>		<u>2020/21</u>	
	Unrestricted Funds £	Total Funds £	Unrestricted Funds £	Total Funds £
Interest Earned	<u>47</u>	<u>47</u>	<u>10</u>	<u>10</u>

4. UNRESTRICTED COST OF GENERATING FUNDS

	2021/22	2020/21
Staff costs	79,551	77,478
Rent	8,764	8,764
Provisions and play equipment	7,641	8,246
Staff training	104	140
Staff uniform	295	-
Repairs & renewals	260	1,425
	<u>96,615</u>	<u>96,054</u>

5. SUPPORT COSTS

	2021/22	2020/21
Administration costs	1,755	1,584
Depreciation	2,254	2,254
Insurance	537	529
Telephone	256	158
	<u>4,802</u>	<u>4,525</u>

The fee levied by the Independent Examiner totals £Nil (2019/20 : £nil)

6. STAFF COST AND EMOLUMENTS

	2021/22	2020/21
Staff costs were as follows:	£	£
Gross wages – child care staff	76,672	70,072
Employers NIC	-	-
Pension costs	2,878	4,079
	<u>79,551</u>	<u>74,151</u>

No employee received emoluments of more than £60,000.

The average number of employees during the period was 6 (2019/20 : 6).

7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Property Improvements £	TOTAL £
Cost b/fwd	17,116	10,510	27,626
Additions			-
Disposals			-
Cost c/fwd	<u>17,116</u>	<u>10,510</u>	<u>27,626</u>
Depreciation b/fwd	12,608	10,510	23,118
Charge for the year	2,254		2,254
Elimination on disposal			-
	<u>14,862</u>	<u>10,510</u>	<u>25,372</u>
NET BOOK VALUE			
As at 31 August 2022	<u>2,254</u>	<u>-</u>	<u>2,254</u>
As at 31 August 2021	<u>4,508</u>	<u>-</u>	<u>4,508</u>

8. CREDITORS: Amounts falling due within one year

	2021/22 £	2020/21 £
Commercial credit card	268	34
PAYE / NIC	-	-
Pension	-	-
Accruals	300	96
	<u>568</u>	<u>130</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term liabilities £	TOTAL £
Unrestricted income				
Funds 2020/21	2,254	135,072	0	137,326
Total funds	<u>2,254</u>	<u>135,072</u>	<u>0</u>	<u>137,326</u>

10. MOVEMENT IN FUNDS

	At 1 September 2020 £	Transfer between funds £	Incoming £	Outgoing £	At 31 August 2021 £
<u>Unrestricted Funds</u>					
Designated funds	78,000	-			78,000
General funds	57,925	-	102,818	101,417	59,326
Total unrestricted funds	<u>135,925</u>	<u>-</u>	<u>102,818</u>	<u>101,417</u>	<u>137,326</u>
Resources used for Acquisitions of Tangible Fixed Assets	11,270	-	-		11,270
Net movement in Funds available for Future Activities	<u>124,655</u>	<u>-</u>	<u>102,818</u>	<u>101,417</u>	<u>126,056</u>

11. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee. Should the company be wound up each member (including those who ceased to be members up to one year to that date) agrees to contribute up to £1 to the company's assets.

CLIFTON MOOR PRE-SCHOOL

England & Wales - Charity number 1136705

Accounts

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Report and Financial Statements for the year ended 31st August 2021

Charity number : 1136705

Company Number : 07266807

Clifton Moor Pre School
(A Charity Limited by Guarantee)

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Clifton Moor Pre School

(A Charity Limited by Guarantee)

Members of the Board and Professional Advisors

Registered charity name : Clifton Moor Pre-School

Charity number : 1136705

Company registration number : 7266807

Principal office : Lakeside Primary School
Oakdale Road
Clifton Moor
York
YO30 4YL

Trustees : John Holland
Nicola Kirk
Alyson Harris Resigned 1/3/21
Amy Binns Resigned 1/3/21
Amy Johnston Resigned 1/3/21
Melissa Loader Resigned 1/3/21
Charlotte Hackett Appointed 1/3/21

Chairman : John Holland

Accountant : Mrs Ruth Prins FCPFA

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Trustees Annual Return - 31st August 2021

The trustees, who are also directors for the purpose of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 August 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the financial year and through to the date of this report were as follows:

John Holland
Alyson Harris
Amy Binns
Nicola Kirk
Amy Johnston
Melissa Loader
Charlotte Hackett

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was formed following a special resolution of the charity 1081231 (Clifton Moor PreSchool Playgroup) to dissolve and form a new company and to transfer all assets, liabilities and charitable objects to the company.

The charity is constituted as a company limited by guarantee and governed by its memorandum and articles of association, was incorporated on 27th May 2010 and was registered as a charity on 5th July 2010. The charity changed its year end to 31st August to become coterminous with the academic year.

The minimum number of Trustees is three. The maximum and minimum number of the Trustees can be varied by the company in a general meeting.

At each annual general meeting of the Company one-third (or the number nearest one-third) of the Council Members shall retire from office. The Council Members to retire shall be those who have the longest in office since their last re-appointment, determined by lot in the case of persons who became Council Members on the same day. A retiring Council Member shall be eligible for re-appointment.

The management and delivery of all service and operational functions was devolved from the Trustees and is now provided by qualified professional salaried members of staff. Volunteers and Trustees are relied upon to provide administrative and strategic support to the staff team. The systems for governance, financial and administrative procedures that have been devised are much clearer and help to ensure a strong and efficient link between the operational management of the charity and the trustees.

RESERVES POLICY

The Board of Trustees keeps Clifton Moor PreSchool's reserves under constant review. This year the trustees decided to amend the reserves policy in order to clarify the holding of reserves for specific needs by specifying designated reserves.

There are currently two designated reserves:

1. Designated Liability Reserve: Designated reserves for the purpose of allowing the charity to meet its obligations to staff and our landlord should the charity need to wind-up. The reserves cover, site decommissioning, 6 months rent and statutory notice and redundancy payments for staff. The sum allocated to our Designated Liability Reserve is £28,000.

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Clifton Moor Preschool also holds general reserves. General reserves are intended to protect the organisations on-going charitable programme and limit risk in the event of unexpected additional expenditure and or downturn in income. At 31st August 2021 the sum allocated for general reserves was £57,925. (2019: £62,394).

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are to enhance the development and education of children under statutory school age by providing appropriate play, education and care facilities.

The charity has organised its activities to expand provision to offer two preschool sessions every weekday up to a maximum of 22 children in any one session

The charity also retains its Ofsted registration for the use of a classroom inside the Lakeside Primary school building.

IMPACT OF COVID-19

During 2021 the global response to Coronavirus Disease (COVID-19) changed daily life for many people. Yet with suitable testing procedures and policies put in place by the Charity, child development was not paused and the setting continued to operate throughout the year. Supporting children, their families and care providers remained as important as ever. With funding primarily coming via the local authority the Charity was fortunate to not see a significant change in income through the year.

ACHIEVEMENTS AND PERFORMANCE

The last year has seen the charity successfully continue its activities.

Our relationship with the local primary school (upon whose site we operate) and their early years team continues to work well. Most of our children graduate into the foundation stage of the local school and the handover from our structured environment provides a wonderfully effective preparation for children in their final year prior to starting full-time school.

The charity remains a pre-school in demand, our sessions are full and the waiting list remains healthy with all places at the pre-school filled before Christmas. The team continues to function extremely effectively and we were delighted to welcome two highly capable and qualified new members of staff. The charity remains committed to investing in staff by hiring and retaining the very best with pay awards that reflect the needs and professionalism of our staff that is so important in maintaining our continued excellence.

The directors are pleased to report a healthy financial position for the charity. In 2020/21 the Charity had a deficit of £4,469, against a surplus of £12,597 in the previous financial period. Despite the Covid-19 Pandemic the Charity's financial position in very healthy position enjoying a balance sheet of £135,925 (2019/20:£140,394).

We are also proud that the quality of our services is revered amongst the local authority team; the pre-school setting, staff team and handover to primary school are reported as an exemplary model amongst their peers. This is a testament to the continued hard work and dedication of the staff. Thank you to all members of the team.

FINANCIAL REVIEW

The results for the period and the charity's financial position at the end of the period are shown in the attached financial statements. The principal source of funding remains Local Authority grants.

DIRECTORS' REPORT

The directors are pleased to report another year of growth and continued success for the preschool activities. The charity continues to provide an outstanding service, to more children, at more convenient times and to a higher standard than ever before. The directors are grateful to the continued dedication and hard work from the staff team and all those who volunteer and support the charity. Well done to all contributors & supporters.

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Clifton Moor Pre School
(A Charity Limited by Guarantee)

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I report on the accounts of the company for the year ended 31 August 2021, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

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- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of 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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.

Name : Mr M Young
Address : 19 Stephenson Close
Market Weighton, YO43 3NP
Date : 17/05/2022

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Charity number : 1136705

Company number : 07266807

Statement of Financial Activities (including income and expenditure account)

For the Period Ended 31st August 2021

		Unrestricted Funds 2020/21	Restricted Funds 2020/21	Total Funds 2020/21	Total Funds 2019/20
<u>Incoming Resources</u>	Notes				
Incoming Resources from Generating Funds					
Activities for Generating funds	2	96,100	0	96,100	97,022
Other incoming Resources	3	10	0	10	204
Total Incoming Resources		96,110	0	96,110	97,226
<u>Resources Expended</u>					
Costs of generating funds					
Charitable activities	4	96,054	0	96,054	79,815
Support Costs	5	4,525	0	4,525	4,814
Costs of Asset Purchase		0	0	0	0
Total Resources Expended		100,579	0	100,579	84,629
Net Income for the year					
(Net incoming resources before other recognised gains)		(4,469)	0	(4,469)	12,597
Other Recognised Gains		0	0	0	0
Net Movement in Funds		(4,469)	0	(4,469)	12,597
Reconciliation of Funds					
Total funds brought forwards		129,124	0	129,124	116,527
Total funds carried forward		124,655	0	124,655	129,124

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities.

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Balance Sheet as at 31 August 2021

	Notes	£ 2021	£ 2021	£ 2019
Fixed Assets				
Tangible Assets	7		4,508	6,762
Current Assets				
Debtors		-		-
Cash at Bank and in Hand		131,547		134,180
Creditors (Amounts falling due within one year)	8	<u>130</u>		<u>549</u>
Net Current Assets			131,417	133,632
Net Assets			<u>135,925</u>	<u>140,394</u>
 Unrestricted Funds				
Designated Funds	10		78,000	78,000
General Funds	10		<u>57,925</u>	<u>62,394</u>
			<u>135,925</u>	<u>140,394</u>

The directors acknowledge their responsibility for 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 profits and loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with sections 386 of the Companies Act 2006

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. For the year ended 2018 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006 relating to small companies.

These financial statements were approved by the members of the committee and are signed on their behalf by :

Mr John Holland, Chairman

Clifton Moor Pre School
(A Charity Limited by Guarantee)

Notes to the Financial Statements for the period ended 31 August 2020

1. ACCOUNTING POLICIES

Statement of compliance

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Cashflow statement

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

Income

All income is recognised once the charity has entitled the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants relating to specific fixed assets are credited to the net book value of the asset concerned. Other government grants are recognised as income in the statement of financial activities.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings – 20% straight line

Property Improvements – 15% straight line

Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes

Taxation

The charity is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	<u>2020/21</u>		<u>2019/20</u>	
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	£	£	£
Council Funding	88,314	88,314	90,525	90,525
Private Fees	6,623	6,623	6,497	6,497
Donations / Fundraising	1,163	1,163	0	0
	<u>96,100</u>	<u>96,100</u>	<u>97,022</u>	<u>97,022</u>

3. OTHER INCOME RESOURCES

	<u>2020/21</u>		<u>2019/20</u>	
	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	£	£	£
Interest Earned	<u>10</u>	<u>10</u>	<u>244</u>	<u>244</u>

4. UNRESTRICTED COST OF GENERATING FUNDS

	2020/21	2019/20
Staff costs	77,478	74,151
Rent	8,764	-
Provisions and play equipment	8,246	5,524
Staff training	140	140
Staff uniform	-	-
Repairs & renewals	1,425	-
	<u>96,054</u>	<u>79,815</u>

5. SUPPORT COSTS

	2020/21	2019/20
Administration costs	1,584	1,692
Depreciation	2,254	2,254
Insurance	529	557
Staff welfare		
Telephone	158	154
	<u>4,525</u>	<u>4,656</u>

The fee levied by the Independent Examiner totals £Nil (2019/20 : £nil)

6. STAFF COST AND EMOLUMENTS

	2020/21	2019/20
Staff costs were as follows:	£	£
Gross wages – child care staff	73,619	70,072
Employers NIC	-	-
Pension costs	3,860	4,079
	<u>77,478</u>	<u>74,151</u>

No employee received emoluments of more than £60,000.

The average number of employees during the period was 6 (2019/20 : 6).

7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Property Improvements £	TOTAL £
Cost b/fwd	17,116	10,510	27,626
Additions			-
Disposals			-
Cost c/fwd	<u>17,116</u>	<u>10,510</u>	<u>27,626</u>
Depreciation b/fwd	10,354	10,510	20,864
Charge for the year	2,254		2,254
Elimination on disposal			-
	<u>12,608</u>	<u>10,510</u>	<u>23,118</u>
NET BOOK VALUE			
As at 31 August 2021	<u>4,508</u>	<u>-</u>	<u>4,508</u>
As at 31 August 2020	<u>6,762</u>	<u>-</u>	<u>6,762</u>

8. CREDITORS: Amounts falling due within one year

	2020/21 £	2019/20 £
Commercial credit card	34	-
PAYE / NIC	-	-
Pension	-	249
Accruals	96	300
	<u>130</u>	<u>549</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term liabilities £	TOTAL £
Unrestricted income				
Funds 2020/21	<u>4,508</u>	<u>131,417</u>	<u>0</u>	<u>135,925</u>
Total funds	<u>4,508</u>	<u>131,417</u>	<u>0</u>	<u>135,925</u>

10. MOVEMENT IN FUNDS

	At 1 September 2020 £	Transfer between funds £	Incoming £	Outgoing £	At 31 August 2021 £
<u>Unrestricted Funds</u>					
Designated funds	78,000	-			78,000
General funds	62,394	-	96,110	100,579	57,925
Total unrestricted funds	<u>140,394</u>	<u>-</u>	<u>96,110</u>	<u>100,579</u>	<u>135,925</u>
Resources used for Acquisitions of Tangible Fixed Assets	11,270	-	-		11,270
Net movement in Funds available for Future Activities	<u>129,124</u>	<u>-</u>	<u>96,110</u>	<u>100,579</u>	<u>124,655</u>

11. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee. Should the company be wound up each member (including those who ceased to be members up to one year to that date) agrees to contribute up to £1 to the company's assets.

CLIFTON MOOR PRE-SCHOOL

England & Wales - Charity number 1136705

Accounts

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Report and Financial Statements for the year ended 31st August 2020

Charity number : 1136705

Company Number : 07266807

Clifton Moor Pre School
(A Charity Limited by Guarantee)

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Clifton Moor Pre School

(A Charity Limited by Guarantee)

Members of the Board and Professional Advisors

Registered charity name : Clifton Moor Pre-School

Charity number : 1136705

Company registration number : 7266807

Principal office : Lakeside Primary School
Oakdale Road
Clifton Moor
York
YO30 4YL

Trustees : John Holland
Mark Deighton stood down 03/05/2019
Alyson Harris
Amy Binns appointed 15/05/2019
Nicola Kirk appointed 15/05/2019
Amy Johnston appointed 15/05/2019
Melissa Loader appointed 15/05/2019

Chairman : John Holland

Accountant : Mrs Ruth Prins FCPFA

Independent Examiner : Mr M Young

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Trustees Annual Return - 31st August 2020

The trustees, who are also directors for the purpose of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 August 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the financial year and through to the date of this report were as follows:

John Holland
Alyson Harris
Amy Binns
Nicola Kirk
Amy Johnston
Melissa Loader

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was formed following a special resolution of the charity 1081231 (Clifton Moor PreSchool Playgroup) to dissolve and form a new company and to transfer all assets, liabilities and charitable objects to the company.

The charity is constituted as a company limited by guarantee and governed by its memorandum and articles of association, was incorporated on 27th May 2010 and was registered as a charity on 5th July 2010. The charity changed its year end to 31st August to become coterminous with the academic year.

The minimum number of Trustees is three. The maximum and minimum number of the Trustees can be varied by the company in a general meeting.

At each annual general meeting of the Company one-third (or the number nearest one-third) of the Council Members shall retire from office. The Council Members to retire shall be those who have the longest in office since their last re-appointment, determined by lot in the case of persons who became Council Members on the same day. A retiring Council Member shall be eligible for re-appointment.

The management and delivery of all service and operational functions was devolved from the Trustees and is now provided by qualified professional salaried members of staff. Volunteers and Trustees are relied upon to provide administrative and strategic support to the staff team. The systems for governance, financial and administrative procedures that have been devised are much clearer and help to ensure a strong and efficient link between the operational management of the charity and the trustees.

RESERVES POLICY

The Board of Trustees keeps Clifton Moor PreSchool's reserves under constant review. This year the trustees decided to amend the reserves policy in order to clarify the holding of reserves for specific needs by specifying designated reserves.

There are currently two designated reserves:

1. Designated Liability Reserve: Designated reserves for the purpose of allowing the charity to meet its obligations to staff and our landlord should the charity need to wind-up. The reserves cover, site decommissioning, 6 months rent and statutory notice and redundancy payments for staff. The sum allocated to our Designated Liability Reserve is £28,000.

2. Designated Infrastructure Reserve: Designated reserve for the purpose of re-building or upgrading the classroom and fittings. The aim of this reserve is to part-fund a project which will protect the charities long term interests by planning for expansion and enhanced operation of the pre-school. The sum allocated to our Designated Infrastructure Reserve is £50,000.

Clifton Moor Preschool also holds general reserves. General reserves are intended to protect the organisations on-going charitable programme and limit risk in the event of unexpected additional expenditure and or downturn in income. At 31st August 2020 the sum allocated for general reserves was £62,394. (2019: £49,797).

OBJECTIVES AND ACTIVITIES

The objectives of the Charity are to enhance the development and education of children under statutory school age by providing appropriate play, education and care facilities.

The charity has organised its activities to expand provision to offer two preschool sessions every weekday up to a maximum of 22 children in any one session

The charity also retains its Ofsted registration for the use of a classroom inside the Lakeside Primary school building.

IMPACT OF COVID-19

During 2020 the global response to Coronavirus Disease (COVID-19) changed daily life for many people. Yet with suitable testing procedures and policies put in place by the Charity, child development was not paused and the setting continued to operate throughout the year. Supporting children, their families and care providers remained as important as ever. With funding primarily coming via the local authority the Charity was fortunate to not see a significant change in income through the year.

ACHIEVEMENTS AND PERFORMANCE

The last year has seen the charity successfully continue its activities.

Our relationship with the local primary school (upon whose site we operate) and their early years team continues to work well. Most of our children graduate into the foundation stage of the local school and the handover from our structured environment provides a wonderfully effective preparation for children in their final year prior to starting full-time school.

The charity remains a pre-school in demand, our sessions are full and the waiting list remains healthy with all places at the pre-school filled before Christmas. The team continues to function extremely effectively and we were delighted to welcome two highly capable and qualified new members of staff. The charity remains committed to investing in staff by hiring and retaining the very best with pay awards that reflect the needs and professionalism of our staff that is so important in maintaining our continued excellence.

The directors are pleased to report a healthy financial position for the charity. In 2019/20 the Charity had a Surplus of £12,597 against a deficit of £7,068 in the previous financial period. The operating surplus is partly due to no rent being charged due to the Covid-19 pandemic as well as reduced expenditure for the year. Despite the Covid-19 Pandemic the Charity's financial position in very healthy position enjoying a balance sheet of £140,394 (2019:£127,797).

We are also proud that the quality of our services is revered amongst the local authority team; the pre-school setting, staff team and handover to primary school are reported as an exemplary model amongst their peers. This is a testament to the continued hard work and dedication of the staff. Thank you to all members of the team.

FINANCIAL REVIEW

The results for the period and the charity's financial position at the end of the period are shown in the attached financial statements. The principal source of funding remains Local Authority grants.

DIRECTORS' REPORT

The directors are pleased to report another year of growth and continued success for the preschool activities. The charity continues to provide an outstanding service, to more children, at more convenient times and to a higher standard than ever before. The directors are grateful to the continued dedication and hard work from the staff team and all those who volunteer and support the charity. Well done to all contributors & supporters.

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enables them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Independent Examiners Report

I report on the accounts of the company for the year ended 31 August 2020, which are set out on pages 6 to 11.

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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of 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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.

Name : Mr M Young

Address : 19 Stephenson Close, Market Weighton, YO43 3NP

Date : 08/07/2021

Clifton Moor Pre School
(A Charity Limited by Guarantee)
Charity number : 1136705
Company number : 07266807

Statement of Financial Activities (including income and expenditure account)
For the Period Ended 31st August 2020

		Unrestricted Funds 2019/20	Restricted Funds 2019/20	Total Funds 2019/20	Total Funds 2018/19
<u>Incoming Resources</u>	Notes				
Incoming Resources from Generating Funds					
Activities for Generating funds	2	97,022	0	97,022	103,369
Other incoming Resources	3	204	0	204	244
Total Incoming Resources		97,226	0	97,226	103,614
<u>Resources Expended</u>					
Costs of generating funds					
Charitable activities	4	79,815	0	79,815	79,815
Support Costs	5	4,814	0	4,814	4,814
Costs of Asset Purchase		0	0	0	11,270
Total Resources Expended		84,629	0	84,629	84,629
Net Income for the year					
(Net incoming resources before other recognised gains)		12,597	0	12,597	(7,068)
Other Recognised Gains		0	0	0	0
Net Movement in Funds		12,597	0	12,597	(7,068)
Reconciliation of Funds					
Total funds brought forwards		116,527	0	116,527	123,595
Total funds carried forward		129,124	0	129,124	116,527

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities.

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Balance Sheet as at 31 August 2020

	Notes	£ 2019	£ 2019	£ 2018
Fixed Assets				
Tangible Assets	7		6,762	9,016
Current Assets				
Debtors		-		-
Cash at Bank and in Hand		134,180		119,354
Creditors (Amounts falling due within one year)	8	<u>549</u>		<u>573</u>
Net Current Assets			133,632	118,781
Net Assets			<u>140,394</u>	<u>127,797</u>
Unrestricted Funds				
Designated Funds	10		78,000	78,000
General Funds	10		<u>62,394</u>	<u>49,797</u>
			<u>140,394</u>	<u>127,797</u>

The directors acknowledge their responsibility for 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 profits and loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with sections 386 of the Companies Act 2006

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. For the year ended 2018 the company was entitled to exemption from audit under section 477 (2) of the Companies Act 2006 relating to small companies.

These financial statements were approved by the members of the committee and are signed on their behalf by :

Mr John Holland, Chairman

Clifton Moor Pre School

(A Charity Limited by Guarantee)

Notes to the Financial Statements for the period ended 31 August 2020

1. ACCOUNTING POLICIES

Statement of compliance

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Cashflow statement

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

Income

All income is recognised once the charity has entitled the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants relating to specific fixed assets are credited to the net book value of the asset concerned. Other government grants are recognised as income in the statement of financial activities.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings – 20% straight line

Property Improvements – 15% straight line

Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes

Taxation

The charity is considered to pass the tests set out in paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	<u>2019/20</u>		<u>2018/19</u>	
	Unrestricted	Total	Unrestricted	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Council Funding	90,525	90,525	87,213	87,213
Private Fees	6,497	6,497	16,003	16,003
Donations / Fundraising	-	-	153	153
	<u>97,022</u>	<u>97,022</u>	<u>103,369</u>	<u>103,369</u>

3. OTHER INCOME RESOURCES

	<u>2019/20</u>		<u>2018/19</u>	
	Unrestricted	Total	Unrestricted	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Interest Earned	<u>204</u>	<u>204</u>	<u>244</u>	<u>244</u>

4. UNRESTRICTED COST OF GENERATING FUNDS

	2019/20	2018/19
Staff costs	74,151	73,323
Rent	-	6,573
Provisions and play equipment	5,524	14,048
Staff training	140	263
Staff uniform	-	-
Repairs & renewals	-	548
	<u>79,815</u>	<u>94,755</u>

5. SUPPORT COSTS

	2019/20	2018/19
Administration costs	1,885	1,692
Depreciation	2,254	2,254
Insurance	528	557
Staff welfare		
Telephone	147	154
	<u>4,814</u>	<u>4,656</u>

The fee levied by the Independent Examiner totals £Nil (2018 : £nil)

6. STAFF COST AND EMOLUMENTS

	2019/20	2018/19
Staff costs were as follows:	£	£
Gross wages – child care staff	70,072	69,516
Employers NIC	-	-
Pension costs	4,079	3,808
	<u>74,151</u>	<u>73,324</u>

No employee received emoluments of more than £60,000.

The average number of employees during the period was 6 (2018/19 : 6).

7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Property Improvements £	TOTAL £
Cost b/fwd	17,116	10,510	27,626
Additions			-
Disposals			-
Cost c/fwd	<u>17,116</u>	<u>10,510</u>	<u>27,626</u>
Depreciation b/fwd	8,100	10,510	18,610
Charge for the year	2,254		2,254
Elimination on disposal			-
	<u>10,354</u>	<u>10,510</u>	<u>20,864</u>
NET BOOK VALUE			
As at 31 August 2020	<u>6,762</u>	<u>-</u>	<u>6,762</u>
As at 31 August 2019	<u>9,016</u>	<u>-</u>	<u>9,016</u>

8. CREDITORS: Amounts falling due within one year

	2019/20 £	2018/19 £
Commercial credit card	-	34
PAYE / NIC	-	-
Pension	249	239
Accruals	300	300
	<u>549</u>	<u>573</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term liabilities £	TOTAL £
Unrestricted income				
Funds 2019/20	<u>6,762</u>	<u>133,632</u>	<u>0</u>	<u>140,394</u>
Total funds	<u>6,762</u>	<u>133,632</u>	<u>0</u>	<u>140,394</u>

10. MOVEMENT IN FUNDS

	At 1 September 2019 £	Transfer between funds £	Incoming £	Outgoing £	At 31 August 2020 £
<u>Unrestricted Funds</u>					
Designated funds	78,000	-			78,000
General funds	49,797	-	97,226	84,629	62,394
Total unrestricted funds	<u>127,797</u>	<u>-</u>	<u>97,226</u>	<u>84,629</u>	<u>140,394</u>
Resources used for Acquisitions of Tangible Fixed Assets	11,270	-	-		11,270
Net movement in Funds available for Future Activities	<u>116,527</u>	<u>-</u>	<u>97,226</u>	<u>84,629</u>	<u>129,124</u>

11. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee. Should the company be wound up each member (including those who ceased to be members up to one year to that date) agrees to contribute up to £1 to the company's assets.