

Registered Charity Number
1137627

Registered Company Number
07295920

Humpty Dumpty Pre-School (Colchester)
Report and Accounts
For The Year Ended
31 July 2021

Humpty Dumpty Pre-School (Colchester)
Report and accounts
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Humpty Dumpty Pre-School (Colchester)

The report of the Trustees for the year ended 31 July 2021

Introduction

The Trustees present their annual report and accounts for the period ended 31 July 2021.

The Board of Trustees are satisfied with the performance of the charity during the period and the position at 31 July 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is Humpty Dumpty Pre-school (Colchester).

The legal registration details are :-

<i>Date of incorporation</i>	25 June 2010
<i>Company Registration Number</i>	07295920
<i>The Registered Office is</i>	Bluebell Centre, Jack Andrews Drive, Colchester
<i>Charity Registration Number</i>	1137627
<i>The telephone number is</i>	01206 845794

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

The object of the charity is to enhance the development of education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The charity runs two pre-schools in the Highwoods area of Colchester.

Structure, Governance and Management

Nature of the governing document and constitution of the charity

The charity is governed by a written constitution.

The committee meets at least three times a year to ensure the charity is complying with its objects and is properly managed.

The committee is elected at an Annual General Meeting and consists of the following members:

- a) 3 Officers (Chair, Secretary and Treasurer);
- b) 2 to 9 elected members;
- c) up to 3 co-opted members.

At least 60% of committee members shall, at the time of their election or co-option, be parents or guardians of children in groups run by the pre-school.

Humpty Dumpty Pre-School (Colchester)

The report of the Trustees for the year ended 31 July 2021

The methods adopted for the recruitment and appointment of new trustees

Committee members are elected at the Annual General Meeting by the Membership. The Membership consists of:

The family of all children who attend any group run by the pre-school shall count as one member.

Other interested parties, excluding paid employees, shall become members on approval by the committee and the payment of a subscription.

Financial Review

Policies on reserves

The Trustees have resolved to establish reserves to provide for future activities. As the incoming resources are largely payments relating to the scale of the charity's activities it is not possible to accumulate substantial funds in reserves.

Availability and adequacy of assets of each of the funds

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and financial position

The financial statements are set out on pages 7 to 14. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the period to have been satisfactory.

The Statement of Financial Activities shows net outgoing resources for the period of a revenue nature of £75,098 (2020: £14,778).

The total reserves at the period end stand at £81,614.

Specific changes in fixed assets

The charity purchased items of office furniture and did not dispose of any assets during the year.

Share capital

The company is limited by guarantee and therefore has no share capital.

Humpty Dumpty Pre-School (Colchester)

The report of the Trustees for the year ended 31 July 2021

The members of the Board of Trustees of the Charity during the period ended 31st July 2021 were :-

Claire Wright
Eleanor Butcher
Bindi Davies
Hayley Sutton
Jayne Marshall
Tracey Nicholls
Claudine Pope
Yvette Witney

The Trustees are all Members of the charity and Directors of the company.

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-

Claire Wright
Eleanor Butcher
Bindi Davies
Jayne Marshall
Tracey Nicholls
Caludine Pope
Hayley Sutton
Yvette Witney

Independent Examiner

Nick Taylor
Chartered Accountant
The Coach House
Headgate
Colchester

Humpty Dumpty Pre-School (Colchester)

The report of the Trustees for the year ended 31 July 2021

Statement of Directors' and Trustees' Responsibilities

The Charities Acts and the Companies Acts require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

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

This report was approved by the board of trustees on 15 November 2021.

Claire Wright
Director and Trustee

Humpty Dumpty Pre-School (Colchester)

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the period ended 31 July 2021

I report on the financial statements of the Charity for the year ended 31st July 2021 which have been prepared in accordance with the Charities Act 2011 and with the Financial reporting Standard applicable in the United Kingdom (FRS 102), as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales in July 2014, (the SORP), under the historical cost convention and the accounting policies set out on page 10.

Respective responsibilities of trustees and examiner

As described on page 4, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

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

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

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act) in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that

1) In accordance with section 144 of The Charities Act 2011, the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;

2) this is a report in respect of an examination carried out under section 145 of the Charities Act 2011 and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable; and

3) that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006; and

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Nick Taylor
Chartered Accountant
The Coach House
Headgate
Colchester

The date upon which my opinion is expressed is :-
15 November 2021

Humpty Dumpty Pre-School (Colchester)
Statement of Financial Activities
for the year ended 31 July 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Notes	2021 £	2021 £	2021 £	2019 £
Incoming resources				
<i>Incoming resources from charitable activities</i>	234,759	-	234,759	233,329
Total incoming resources	234,759	-	234,759	233,329
Costs of charitable activities	158,319	-	158,319	246,886
Governance costs	1,342	-	1,342	1,221
Total resources expended	159,661	-	159,661	248,107
Net incoming resources/(net outgoing resources) before transfers between funds	75,098	-	75,098	(14,778)
Gross transfers between funds	-	-	-	-
Net incoming resources/(net outgoing resources) before Other recognised gains and losses	75,098	-	75,098	(14,778)
Other recognised gains and losses	-	-	-	-
Net movement in funds	75,098	-	75,098	(14,778)
Reconciliation of funds				
Total funds brought forward	6,516	-	6,516	32,849
Total funds carried forward	81,614	-	81,614	18,071

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 9 as required by the said statement.

All activities derive from continuing operations

The notes on pages 10 to 14 form an integral part of these accounts.

Humpty Dumpty Pre-School (Colchester)
Company Number 07295920
Balance Sheet
as at 31 July 2021

	Notes	£	2020 £	£	2019 £
<i>The assets and liabilities of the charity:</i>					
Fixed assets					
Intangible assets			-		-
Tangible assets	6		31		53
Total fixed assets			31		53
Current assets					
Debtors	7	3,183		-	
Cash at bank and in hand		83,550		13,194	
Total current assets		86,733		13,194	
Creditors:-					
amounts due within one year	8	(5,150)		(6,731)	
Net current assets			81,583		6,463
Total assets less current liabilities			81,614		6,516
Creditors:-					
amounts due after more than one year			-		-
Provisions for liabilities and charges			-		-
Net assets			81,614		6,516
Net assets			81,614		6,516
<i>The funds of the charity :</i>					
Unrestricted income funds					
Unrestricted revenue accumulated funds		81,614		6,516	
Designated revenue funds		-		-	
Unrestricted capital funds					
Designated fixed asset funds		-		-	
Total unrestricted funds			81,614		6,516
Restricted revenue funds					
Restricted fixed asset funds					
Total restricted funds			-		-
Total charity funds			81,614		6,516

Humpty Dumpty Pre-School (Colchester)**Company Number** 07295920**Balance Sheet****as at 31 July 2021**

The directors are satisfied that for the period ended on 31 July 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on pages 5-6.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Claire Wright

Trustee

Approved by the board of trustees on 15 November 2021

The notes on pages 10 to 14 form an integral part of these accounts.

Humpty Dumpty Pre-School (Colchester)
Notes to the Accounts
for the year ended 31 July 2021

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom (FRS 102) and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales in 2014. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Act 2006, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Incoming Resources

Incoming resources and investment income are accounted for on a receivable basis.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales in 2014.

Resources Expended

The policy for including items within the relevant activity categories of resources expended is that all costs relating to the provision of pre-school activities are classified as a cost of charitable activities and any other expenditure as a governance cost.

Humpty Dumpty Pre-School (Colchester)
Notes to the Accounts
for the year ended 31 July 2021

Fixed assets and depreciation

All tangible fixed assets are stated at cost less depreciation.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Office equipment 20% straight line

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Surplus/(deficit) for the financial year

	2021	2020
	£	£
This is stated after crediting :-		
Revenue turnover from ordinary activities	<u>234,759</u>	<u>233,329</u>
and after charging:-		
Depreciation of owned fixed assets	22	21
Rentals under operating leases	13,330	36,791
Pension costs	8,010	10,477
Independent Examiner's Fees	<u>1,320</u>	<u>1,200</u>

Humpty Dumpty Pre-School (Colchester)
Notes to the Accounts
for the year ended 31 July 2021

4 Staff costs and emoluments	2021	2020
	£	£
Gross Salaries	116,090	178,593
Employer's National Insurance	2,458	5,902
Pension Contributions	8,010	10,477
	<u>126,558</u>	<u>194,972</u>

Numbers of full time employees or full time equivalents	2021	2020
Pre-school staff	9	14
Engaged on management and administration	<u>1</u>	<u>2</u>
	<u>10</u>	<u>16</u>

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

5 Trustees' remuneration

Neither the trustees nor any persons connected with them have received any remuneration.

6 Tangible functional fixed assets

	Office equipment £
Asset cost, valuation or revalued amount	
At 1 August 2020	<u>1,388</u>
At 31 July 2021	<u>1,388</u>
Accumulated depreciation and impairment provisions	
At 1 August 2020	1,335
Charge for the year	<u>22</u>
At 31 July 2021	<u>1,357</u>
Net book value	
At 31 July 2021	<u>31</u>
At 31 July 2020	<u>53</u>

Humpty Dumpty Pre-School (Colchester)
Notes to the Accounts
for the year ended 31 July 2021

7 Debtors	2021	2020
	£	£
Taxation recoverable	<u>3,183</u>	<u>-</u>
8 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	-	1,514
Accrued expenses	5,150	5,150
PAYE and NI	-	67
	<u>5,150</u>	<u>6,731</u>
9 Analysis of the net movement in funds	2021	2020
	£	£
Net movement in funds from Statement of Financial Activities	<u>75,098</u>	<u>(14,778)</u>

10 Particulars of individual funds and analysis of assets and liabilities representing funds

At 31 July 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible fixed assets	31	-	-	31
Current assets	86,733	-	-	86,733
Current liabilities	(5,150)	-	-	(5,150)
	<u>81,614</u>	<u>-</u>	<u>-</u>	<u>81,614</u>
At 1 August 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	
Tangible fixed assets	53	-	-	53
Current assets	13,194	-	-	13,194
Current liabilities	(6,731)	-	-	(6,731)
	<u>6,516</u>	<u>-</u>	<u>-</u>	<u>6,516</u>

Humpty Dumpty Pre-School (Colchester)
Notes to the Accounts
for the year ended 31 July 2021

The individual funds included above are :-

	Funds at 2020	Movements in funds as below	Transfers between funds	Funds at 2021
	£	£	£	£
General fund	6,516	75,098	-	81,614
	<u>6,516</u>	<u>75,098</u>	<u>-</u>	<u>81,614</u>

Analysis of movements in funds as shown in the table above

	Incoming resources	Outgoing resources	Gains & losses	Movement in funds
	£	£	£	£
General fund	234,759	(159,661)	-	75,098
	<u>234,759</u>	<u>(159,661)</u>	<u>-</u>	<u>75,098</u>

11 Endowment Funds

The charity had no endowment funds in the period ended 31 July 2021.

12 Share Capital

The charity is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

Humpty Dumpty Pre-School (Colchester)
Schedule to the Statement of Financial Activities
for the year ended 31 July 2021

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
Incoming resources				
Incoming resources from charitable activities				
Contractual payments from public authorities	205,898	-	205,898	211,400
Fees paid	28,861	-	28,861	20,654
Other income	-	-	-	1,275
Total incoming resources from charitable activities	234,759	-	234,759	233,329
Total incoming resources	234,759	-	234,759	233,329

Humpty Dumpty Pre-School (Colchester)
Schedule to the Statement of Financial Activities
for the year ended 31 July 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Prior Period Total Funds 2020 £
Resources expended				
Charitable expenditure				
<i>Costs of activities in furtherance of the charity's objectives</i>				
Play equipment, clothing and refreshments	3,509	-	3,509	4,872
	3,509	-	3,509	4,872
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries	116,090	-	116,090	178,593
Employers' National Insurance	2,458	-	2,458	5,902
Pension contributions charitable employees	8,010	-	8,010	10,477
	126,558	-	126,558	194,972
<i>Management and administration costs in support of charitable activities</i>				
<i>Indirect employee costs</i>				
Training and welfare	250	-	250	1,492
	250	-	250	1,492
<i>Premises costs</i>				
Rent payable	20,723	-	20,723	18,289
Rates, water and service charges	621	-	621	533
Light and heat	1,239	-	1,239	1,545
Premises repairs and renewals	1,310	-	1,310	1,931
	23,893	-	23,893	22,298
<i>General administrative expenses</i>				
Telephone and fax	1,544	-	1,544	1,578
Stationery and printing	749	-	749	783
Hire of equipment	(7,393)	-	(7,393)	18,502
Insurance	1,895	-	1,895	1,600
Bank charges	370	-	370	236
Sundry expenses	1,124	-	1,124	483
	(1,711)	-	(1,711)	23,182

Humpty Dumpty Pre-School (Colchester)
Schedule to the Statement of Financial Activities
for the year ended 31 July 2021

Professional fees in support of charitable activities

Consultancy and professional fees	5,820	-	5,820	70
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	5,820	-	5,820	70
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Total support costs	154,810	-	154,832	242,014
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Total expended on charitable activities	158,319	-	158,319	246,886
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Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work

Specific governance costs

Independent Examiner's Fees	1,320	-	1,320	1,200
Depreciation of fixed assets used for governance	22	-	22	21

Total governance costs	1,342	-	1,342	1,221
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Total resources expended	159,661	-	159,661	248,107
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