

Scriven Park Pre School

Charity No. 1139033

Company No. 07408128

Trustees' Report and Unaudited Accounts

31 March 2021

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07408128

Charity No. 1139033

Registered Office

The Bungalow
Meadowside School
Halfpenny Lane
Knaresborough
HG5 0SL

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

R.E. Bolton

C.M. McWhinnie

Accountants

Darnbrough and Co Ltd
127 Monkswell House
Manse Lane
Knaresborough
HG5 8NQ

FINANCIAL REVIEW

The company has suffered with cash flow due to COVID Restrictions. Matters are in hand to continue as a going concern.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

C.M. McWhinnie

Trustee

23 December 2021

Independent Examiner's Report to the trustees of Scriven Park Pre School

I report to the charity trustees on my examination of the accounts of Scriven Park Pre School for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Darnbrough
Chartered Accountant
Darnbrough and Co Ltd
127 Monkswell House
Manse Lane
Knaresborough

HG5 8NQ
23 December 2021

Scriven Park Pre School
Statement of Financial Activities
for the year ended 31 March 2021

		Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes			
Income and endowments from:				
Other trading activities	4	69,439	69,439	81,720
Other	5	11,177	11,177	-
Total		80,616	80,616	81,720
Expenditure on:				
Other	6	74,642	74,642	90,235
Total		74,642	74,642	90,235
Net gains on investments		-	-	-
Net income/(expenditure)		5,974	5,974	(8,515)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		5,974	5,974	(8,515)
Other gains and losses				
Net movement in funds		5,974	5,974	(8,515)
Reconciliation of funds:				
Total funds brought forward		(10,893)	(10,893)	(2,378)
Total funds carried forward		(4,919)	(4,919)	(10,893)

Scriven Park Pre School
Summary Income and Expenditure Account
for the year ended 31 March 2021

	2021 £	2020 £
Income	80,616	81,720
Gross income for the year	<u>80,616</u>	<u>81,720</u>
Expenditure	74,607	90,169
Interest payable	35	66
Total expenditure for the year	<u>74,642</u>	<u>90,235</u>
Net income/(expenditure) before tax for the year	5,974	(8,515)
Net income /(expenditure)for the year	<u><u>5,974</u></u>	<u><u>(8,515)</u></u>

Scriven Park Pre School

Balance Sheet

at 31 March 2021

Company No. 07408128	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		(2,578)	(1,506)
		<u>(2,578)</u>	<u>(1,506)</u>
Creditors: Amount falling due within one year	8	(2,341)	(9,387)
Net current liabilities		<u>(4,919)</u>	<u>(10,893)</u>
Total assets less current liabilities		<u>(4,919)</u>	<u>(10,893)</u>
Net liabilities excluding pension asset or liability		<u>(4,919)</u>	<u>(10,893)</u>
Total net liabilities		<u><u>(4,919)</u></u>	<u><u>(10,893)</u></u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		(4,919)	(10,893)
		<u>(4,919)</u>	<u>(10,893)</u>
Reserves	9		
Total funds		<u><u>(4,919)</u></u>	<u><u>(10,893)</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 23 December 2021

And signed on its behalf by:

C.M. McWhinnie

Trustee

23 December 2021

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Other trading activities	81,720	81,720
Total	<u>81,720</u>	<u>81,720</u>
Expenditure on:		
Other	90,235	90,235
Total	<u>90,235</u>	<u>90,235</u>
Net income	<u>(8,515)</u>	<u>(8,515)</u>
Net income before other gains/(losses)	(8,515)	(8,515)
Other gains and losses:		
Net movement in funds	<u>(8,515)</u>	<u>(8,515)</u>
Reconciliation of funds:		
Total funds brought forward	(2,378)	(2,378)
Total funds carried forward	<u><u>(10,893)</u></u>	<u><u>(10,893)</u></u>

4 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Fee Income	69,439	69,439	81,720
	<u>69,439</u>	<u>69,439</u>	<u>81,720</u>

5 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Job Retention Scheme	10,794	10,794	-
SSP Claim	383	383	-
	<u>11,177</u>	<u>11,177</u>	<u>-</u>

6 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Bank loan and overdraft interest payable	35	35	66
Employee costs	64,086	64,086	75,389
Premises costs	4,504	4,504	7,644
General administrative costs	4,250	4,250	5,987
Legal and professional costs	1,767	1,767	1,149
	<u>74,642</u>	<u>74,642</u>	<u>90,235</u>

7 Staff costs

Salaries and wages	63,076	73,302
Social security costs	-	886
Pension costs	860	1,055
	<u>63,936</u>	<u>75,243</u>

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,274	434
Other taxes and social security	397	8,463
Accruals and deferred income	670	490
	<u>2,341</u>	<u>9,387</u>

9 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	(10,893)	80,616	(74,642)	(4,919)
Revaluation Reserves:				
Total funds	<u>(10,893)</u>	<u>80,616</u>	<u>(74,642)</u>	<u>(4,919)</u>

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	(4,919)	(4,919)
	<u>(4,919)</u>	<u>(4,919)</u>

11 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	(1,506)	(1,072)	(2,578)
	<u>(1,506)</u>	<u>(1,072)</u>	<u>(2,578)</u>
Net debt	<u>(1,506)</u>	<u>(1,072)</u>	<u>(2,578)</u>

12 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings £	2021 Other £	2020 Land and buildings £	2020 Other £
Operating leases with expiry date:				

Pension commitments

	2021 £	2020 £
The pension cost charge to the company amounted to:	<u>860</u>	<u>1,055</u>

0 Related party disclosures

Controlling party

Scriven Park Pre School
Detailed Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Other trading activities			
Fee Income	69,439	69,439	81,720
	<u>69,439</u>	<u>69,439</u>	<u>81,720</u>
Other			
Job Retention Scheme	10,794	10,794	-
SSP Claim	383	383	-
	<u>11,177</u>	<u>11,177</u>	<u>-</u>
Total income and endowments	80,616	80,616	81,720
Expenditure on:			
Other expenditure			
Bank loan and overdraft interest payable	35	35	66
	<u>35</u>	<u>35</u>	<u>66</u>
Employee costs			
Salaries/wages	63,076	63,076	73,302
Employer's NIC	-	-	886
Pension costs	860	860	1,055
Staff training	150	150	146
	<u>64,086</u>	<u>64,086</u>	<u>75,389</u>
Premises costs			
Rent	1,900	1,900	1,900
Rates	686	686	800
Light, heat and power	761	761	3,804
Premises insurances	952	952	945
Premises repairs and maintenance	205	205	195
	<u>4,504</u>	<u>4,504</u>	<u>7,644</u>
General administrative costs, including depreciation and amortisation			
Bank charges	236	236	235
Equipment expensed	609	609	1,519
Stationery and printing	324	324	611
Sundry expenses	2,606	2,606	3,183
Telephone, fax and broadband	475	475	439
	<u>4,250</u>	<u>4,250</u>	<u>5,987</u>
Legal and professional costs			
Accountancy and bookkeeping	1,552	1,552	1,114

Scriven Park Pre School
Detailed Statement of Financial Activities

Other legal and professional costs	215	215	35
	<u>1,767</u>	<u>1,767</u>	<u>1,149</u>
Total of expenditure of other costs	<u>74,642</u>	<u>74,642</u>	<u>90,235</u>
Total expenditure	74,642	74,642	90,235
Net gains on investments	-	-	-
	<u>5,974</u>	<u>5,974</u>	<u>(8,515)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	<u>5,974</u>	<u>5,974</u>	<u>(8,515)</u>
Other Gains	-	-	-
	<u>5,974</u>	<u>5,974</u>	<u>(8,515)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	(10,893)	(10,893)	(2,378)
Total funds carried forward	<u>(4,919)</u>	<u>(4,919)</u>	<u>(10,893)</u>

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Laura Lindsay's e-mail address is: treasurer@scrivenparkpreschool.org.