

**MELTHAM COMMUNITY PRE-SCHOOL
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

Meltham Community Pre-School
Director's Report and Unaudited Financial Statements
For The Year Ended 31 August 2021

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**Meltham Community Pre-School
Company Information
For The Year Ended 31 August 2021**

Registered Office

45 Colders Lane
Meltham
Huddersfield
West Yorkshire
HD9 5JL

Accountants

TaxAssist Accountants
C/O Taxassist Accountants, 118-120 Lockwood Road
Huddersfield
HD1 3QX

Meltham Community Pre-School
Company No.
Director's Report For The Year Ended 31 August 2021

The director presents his report and the financial statements for the year ended 31 August 2021.

Statement of Director's Responsibilities

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

By order of the board

Date

**Meltham Community Pre-School
Accountants' Report
For The Year Ended 31 August 2021**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 August 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

27/05/2022

TaxAssist Accountants
C/O Taxassist Accountants, 118-120 Lockwood Road
Huddersfield
HD1 3QX

**Meltham Community Pre-School
Profit and Loss Account
For The Year Ended 31 August 2021**

	Notes	2021 £	2020 £
TURNOVER		8,842	9,158
Cost of sales		(1,587)	(2,843)
		<hr/>	<hr/>
GROSS PROFIT		7,255	6,315
Administrative expenses		(63,501)	(57,809)
Other operating income		66,166	79,261
		<hr/>	<hr/>
OPERATING PROFIT		9,920	27,767
Other interest receivable and similar income		6	25
		<hr/>	<hr/>
PROFIT FOR THE FINANCIAL YEAR		<u>9,926</u>	<u>27,792</u>

The notes on page 6 form part of these financial statements.

**Meltham Community Pre-School
Balance Sheet
As at 31 August 2021**

		2021	2020
	Notes	£	£
CURRENT ASSETS			
Cash at bank and in hand		132,311	122,385
		132,311	122,385
Creditors: Amounts Falling Due Within One Year	3	(480)	(480)
NET CURRENT ASSETS (LIABILITIES)		131,831	121,905
TOTAL ASSETS LESS CURRENT LIABILITIES		131,831	121,905
NET ASSETS		131,831	121,905
Profit and Loss Account		131,831	121,905
SHAREHOLDERS' FUNDS		131,831	121,905

For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Date

The notes on page 6 form part of these financial statements.

**Meltham Community Pre-School
Notes to the Financial Statements
For The Year Ended 31 August 2021**

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Government Grant

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: (2020:)

3. Creditors: Amounts Falling Due Within One Year

	2021 £	2020 £
Accruals and deferred income	480	480
	480	480

4. General Information

Meltham Community Pre-School is a private company, limited by shares, incorporated in England & Wales, registered number . The registered office is 45 Colders Lane, Meltham, Huddersfield, West Yorkshire, HD9 5JL.

**Meltham Community Pre-School
Trading Profit and Loss Account
For The Year Ended 31 August 2021**

	2021	2020
	£	£
TURNOVER		
Sales	8,842	9,158
COST OF SALES		
Purchases	1,587	1,669
Employers pensions - defined contribution schemes	-	1,174
	(1,587)	(2,843)
GROSS PROFIT	7,255	6,315
Administrative Expenses		
Wages and salaries	48,096	46,712
Employers pensions - defined contributions scheme	590	-
Staff training	170	199
Rent	10,315	6,405
Rates	144	165
Repairs and maintenance	-	522
Cleaning	645	702
Premises insurance	791	-
Repairs, renewals and maintenance	510	-
Printing, postage and stationery	187	148
Advertising and marketing costs	-	38
Telecommunications and data costs	603	-
Telecommunications	-	320
Accountancy fees	974	1,157
Professional fees	276	-
Subscriptions	177	975
Bank charges	22	-
Sundry expenses	1	466
	(63,501)	(57,809)
Other Operating Income		
Government grant receipts - net	66,166	79,261
	66,166	79,261
OPERATING PROFIT	9,920	27,767
Other interest receivable and similar income		
Bank interest receivable	6	25
	6	25
PROFIT FOR THE FINANCIAL YEAR	9,926	27,792