

**MELTHAM COMMUNITY PRE-SCHOOL
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**



TaxAssist Accountants

**Meltham Community Pre-School
Director's Report and Unaudited Financial Statements
For The Year Ended 31 August 2023**

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**Meltham Community Pre-School
Company Information
For The Year Ended 31 August 2023**

Accountants

TaxAssist Accountants
118-120 Lockwood Road
Huddersfield
HD1 3QX

Meltham Community Pre-School
Company No.
Director's Report For The Year Ended 31 August 2023

The director presents his report and the financial statements for the year ended 31 August 2023.

Directors

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

Statement of Director's Responsibilities

The director is responsible for preparing the Director's 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.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 2023**

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 2023 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

17/05/2024

TaxAssist Accountants
118-120 Lockwood Road
Huddersfield
HD1 3QX

**Meltham Community Pre-School
Profit and Loss Account
For The Year Ended 31 August 2023**

	Notes	2023 £	2022 £
TURNOVER		11,074	11,515
Cost of sales		(4,195)	(1,736)
		<hr/>	<hr/>
GROSS PROFIT		6,879	9,779
Administrative expenses		(76,357)	(62,159)
Other operating income		64,932	66,594
		<hr/>	<hr/>
OPERATING (LOSS)/PROFIT		(4,546)	14,214
Other interest receivable and similar income		359	7
		<hr/>	<hr/>
(LOSS)/PROFIT FOR THE FINANCIAL YEAR		<u>(4,187)</u>	<u>14,221</u>

The notes on pages 6 to 7 form part of these financial statements.

**Meltham Community Pre-School
Balance Sheet
As At 31 August 2023**

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		240		-
			<u>240</u>		<u>-</u>
CURRENT ASSETS					
Debtors	5	4,943		9,734	
Cash at bank and in hand		142,497		138,748	
		<u>147,440</u>		<u>148,482</u>	
Creditors: Amounts Falling Due Within One Year	6	(5,815)		(2,430)	
		<u>(5,815)</u>		<u>(2,430)</u>	
NET CURRENT ASSETS (LIABILITIES)			141,625		146,052
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>141,865</u>		<u>146,052</u>
NET ASSETS			141,865		146,052
Profit and Loss Account			<u>141,865</u>		<u>146,052</u>
SHAREHOLDERS' FUNDS			<u>141,865</u>		<u>146,052</u>

For the year ending 31 August 2023 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 pages 6 to 7 form part of these financial statements.

**Meltham Community Pre-School
Notes to the Financial Statements
For The Year Ended 31 August 2023**

1. General Information

Meltham Community Pre-School is a private company, limited by shares, incorporated in England & Wales, registered number . The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	20% RB
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2.4. 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.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 7 (2022: 7)

4. Tangible Assets

	Computer Equipment
	£
Cost	
As at 1 September 2022	-
Additions	300
As at 31 August 2023	300
	...CONTINUED

Meltham Community Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2023

Depreciation

As at 1 September 2022	-
Provided during the period	60
As at 31 August 2023	60

Net Book Value

As at 31 August 2023	240
As at 1 September 2022	-

5. Debtors

	2023	2022
	£	£
Due within one year		
Net wages	4,943	9,734
	4,943	9,734

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	-	(1)
Other taxes and social security	5,398	2,014
Accruals and deferred income	417	417
	5,815	2,430

7. Share Capital

**Meltham Community Pre-School
Trading Profit and Loss Account
For The Year Ended 31 August 2023**

	2023		2022	
	£	£	£	£
TURNOVER				
Sales		11,074		11,515
COST OF SALES				
Purchases	4,195		1,736	
		(4,195)		(1,736)
GROSS PROFIT		6,879		9,779
Administrative Expenses				
Wages and salaries	52,983		45,390	
Employers pensions - defined contributions scheme	1,651		1,463	
Staff training	314		235	
Protective clothing	301		-	
Travel and subsistence expenses	336		242	
Rent	7,065		10,380	
Rates	236		389	
Repairs and maintenance	10,184		-	
Cleaning	255		659	
Computer software, consumables and maintenance	470		-	
Insurance	829		-	
Printing, postage and stationery	164		57	
Advertising and marketing costs	76		313	
Telecommunications and data costs	675		302	
Accountancy fees	556		492	
Professional fees	35		1,607	
Subscriptions	167		124	
Charitable donations	-		320	
Depreciation	60		-	
Entertaining	-		164	
Sundry expenses	-		22	
		(76,357)		(62,159)
Other Operating Income				
Government grant receipts - net	64,932		66,594	
		64,932		66,594
OPERATING (LOSS)/PROFIT		(4,546)		14,214
Other interest receivable and similar income				
Bank interest receivable	359		7	
		359		7
(LOSS)/PROFIT FOR THE FINANCIAL YEAR		(4,187)		14,221

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Signed by Rachael Lunn using authentication code RUZweVgpN1UmTiks at IP address 86.13.223.40, on 2024/05/23 13:25:05 Z.

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