

ST JOHN'S UNDER 5'S PRE-SCHOOL

England & Wales · Charity number 1144826

Details

Status	Registered
Legal form	Charitable company
Company number	07734638
Registered	2011-11-28
Register	View on the Charity Commission register

Contact

Address	St. Johns Pre School 125 Heckmondwike Road Dewsbury WF13 3NT
Phone	01924407987
Email	stjohns10@btconnect.com
Website	stjohnsunder5preschool.co.uk

Activities

Objects: THE OBJECTS OF THE PRE-SCHOOL (ÔÇ£THE OBJECTSÔÇØ) 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:- 1) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, 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;2) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: The objects of the Pre-school 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:-Offering appropriate play, education and care facilities for all children whatever their race, culture, religion, means or ability.

Classification

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

Geography

- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£302,555	£314,171	-	-
2024-08-31	£291,851	£259,527	-	-
2023-08-31	£245,466	£232,196	-	-
2022-08-31	£264,599	£282,086	-	-
2021-08-31	£249,043	£279,498	-	-
2020-08-31	£260,606	£253,830	-	-

Trustees

Name	Role	Appointed
LORRAINE PEARSON	Chair	2011-11-16
AMANDA WHITEHEAD		2011-11-16
Emma Louise Rawlinson		2025-06-30
Laura Meer		2023-06-26
Laura Pearson		2025-06-30
Lillian Brooke		2026-04-20
Lynn Denise Hill		2017-11-13
Michelle Hepworth		2026-06-22
Rochelle McNulty		2021-06-29

Accounts

St Johns Under 5's Pre-school

Charity number 1144826

A company limited by guarantee number 07734638

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



St Johns Under 5's Pre-school

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

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Prepared by West Yorkshire Community Accountancy Service CIO

St Johns Under 5's Pre-school

Trustees' report for the year ended 31 August 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Lynne Hill	Chair	
Amanda Whitehead	Treasurer	
Lorraine Pearson		
Catherine Rowbotham		
Jodie Hemingway		
Rochelle McNulty		
Laura Meer		
Heather Thurlow		Resigned 24 June 2024

Charity number 1144826 Registered in England and Wales

Company number 07734638 Registered in England and Wales

Registered and principal address	Bankers
125 Heckmondwike Road	Unity Trust Bank
Dewsbury Moor	Nine Brindleyplace
Dewsbury	Birmingham
West Yorkshire	B1 2HB
WF13 3NT	

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 9 August 2011. It is governed by a memorandum and articles of association as amended by special resolution on 16 November 2015 and 26 June 2023. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2024

Objectives and activities

The charity's objects

The objects of the Pre-school 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:-

Offering appropriate play, education and care facilities and training courses, 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;

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;

Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The charity's main activities

The charity runs a sessional pre-school playgroup with children from ages 2 - 5 years.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the care and education of under 5's.

Supporting Families and vulnerable children, including those from disadvantaged backgrounds and children with Special Educational needs and disabilities.

Achievements and performance

The setting was able to maintain its Outstanding rating with OFSTED. Key points highlighted were our effectiveness of ensuring children with SEND and those from deprived backgrounds are supported to a high standard to meet their full potential. The setting was commended on its ability to work closely with parents and the strong relationships it builds with them.

Financial review

The net income for the year was £32,324, including net income of £32,324 on unrestricted funds and net income of £0 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £128,820.

It is the aim of St Johns Under 5s Pre-School to keep 2-3 months running costs (including staff wages) in reserve to cover any unforeseen circumstances.

The sum of £40,000 plus credit interest should be set aside in a separate savings account (with Unity Trust Bank) and not drawn upon unless agreed by two officers of the committee.

These funds shall not be restricted funds, although should not been withdrawn without good reason e.g.. If there is a substantial drop in income due to low take up of child places or any large unplanned expenditure, which otherwise cannot be covered by normal working funds.

If any funds are withdrawn, they should be replaced to top up the reserves fund back to the figure of £40,000 as soon as it is financially viable to do so.

If the charities operating costs (i.e. turnover) increase substantially, then the reserve fund should be increased accordingly, in order to maintain the minimum figure of covering at least 2-3 months running costs.

In addition to the funds mentioned in the reserves policy, at the end of the financial year, we also try to hold sufficient funds to cover the operating costs for the first month of the new financial year. This is just in case there is any delay in the funding from Kirklees Council.

The trustees are aware the reserves are higher than needed, but there are plans to update the reserves policy as soon as possible.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 29/04/2025

Lorraine Pearson (Trustee)

St Johns Under 5's Pre-school

Independent examiner's report to the trustees of St Johns Under 5's Pre-school

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2024, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (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 charitable company 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 ('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

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of 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
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Simon Bostrom FCIE

06/05/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

St Johns Under 5's Pre-school
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	281,071	-	281,071	235,632
Sales and fees		8,793	-	8,793	8,802
Fundraising		102	-	102	-
Other income		598	-	598	339
Bank interest		1,287	-	1,287	693
Total income		<u>291,851</u>	<u>-</u>	<u>291,851</u>	<u>245,466</u>
Expenditure on:					
Salaries, NICs and pension	(3)	206,454	-	206,454	186,875
Payroll costs		1,015	-	1,015	887
Transport costs		1,824	-	1,824	765
Training		1,035	-	1,035	384
Staff uniform		468	-	468	548
Food		3,260	-	3,260	4,611
Rent and rates		240	-	240	334
Equipment and resources		12,017	-	12,017	7,212
Insurance		2,182	-	2,182	2,359
Repairs and maintenance		9,401	-	9,401	5,826
Administration		4,677	-	4,677	3,673
Telephone		773	-	773	1,049
Subscriptions		660	-	660	584
Independent examination		1,222	-	1,222	1,222
Bank charges		195	-	195	197
Utilities		2,921	-	2,921	3,245
Depreciation		8,420	-	8,420	8,425
Website and IT costs		2,763	-	2,763	3,486
Professional fees		-	-	-	740
Total expenditure		<u>259,527</u>	<u>-</u>	<u>259,527</u>	<u>232,422</u>
Net income		<u>32,324</u>	<u>-</u>	<u>32,324</u>	<u>13,044</u>
Fund balances brought forward		<u>295,586</u>	<u>1,912</u>	<u>297,498</u>	<u>284,454</u>
Fund balances carried forward	(4)	<u>327,910</u>	<u>1,912</u>	<u>329,822</u>	<u>297,498</u>

All incoming resources and resources expended derive from continuing activities.

St Johns Under 5's Pre-school
Balance sheet
as at 31 August 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	199,090	-	199,090	207,510
Total fixed assets		<u>199,090</u>	<u>-</u>	<u>199,090</u>	<u>207,510</u>
Current assets					
Debtors and prepayments	(6)	4,339	-	4,339	7,184
Cash at bank and in hand	(7)	128,166	1,912	130,078	86,123
Total current assets		<u>132,505</u>	<u>1,912</u>	<u>134,417</u>	<u>93,307</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	3,685	-	3,685	3,319
Total current liabilities		<u>3,685</u>	<u>-</u>	<u>3,685</u>	<u>3,319</u>
Net current assets		<u>128,820</u>	<u>1,912</u>	<u>130,732</u>	<u>89,988</u>
Net assets		<u>327,910</u>	<u>1,912</u>	<u>329,822</u>	<u>297,498</u>
Funds					
Unrestricted funds		327,910	-	327,910	295,586
Restricted funds		-	1,912	1,912	1,912
Total funds		<u>327,910</u>	<u>1,912</u>	<u>329,822</u>	<u>297,498</u>

For the year ending 31 August 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 29/04/2025

Lorraine Pearson (Trustee)

St Johns Under 5's Pre-school

Notes to the accounts

for the year ended 31 August 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixtures and Fittings: over 5 years

Freehold property improvements: over 15 years

Equipment: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

St Johns Under 5's Pre-school

Notes to the accounts continued

for the year ended 31 August 2024

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Kirklees Free Early Education & Care (FFEC)	281,071	-	281,071	235,326
Other donations	-	-	-	306
	<u>281,071</u>	<u>-</u>	<u>281,071</u>	<u>235,632</u>

3 Staff costs and numbers

	2024 £	2023 £
Gross salaries	197,897	178,659
Social security costs	10,850	9,534
Employment allowance	(5,594)	(4,123)
Pensions	<u>3,301</u>	<u>2,805</u>
	<u>206,454</u>	<u>186,875</u>

The average number of employees during the year was 13.7, being an average of 10 full time equivalent (2023: 13.4, 10 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2024 £	2023 £
Costs of the scheme to the charity for the year	3,301	2,805
Amount of any contributions outstanding at the year end	642	536

4 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Defibrillator fund	<u>1,912</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,912</u>
	<u>1,912</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,912</u>

Fund name

Defibrillator fund

Purpose of restriction

Money received from fund raising towards defibrillator and related costs.

St Johns Under 5's Pre-school
Notes to the accounts continued
for the year ended 31 August 2024

5 Tangible assets	Equipment	Property improvement	Property	Fixtures and Fittings	Total
<u>Cost</u>	£	£	£	£	£
At 1 September 2023	47,673	50,799	223,988	4,396	326,856
Additions	-	-	-	-	-
At 31 August 2024	47,673	50,799	223,988	4,396	326,856
<u>Depreciation</u>					
At 1 September 2023	46,905	28,068	39,977	4,396	119,346
Charge for year	385	3,556	4,479	-	8,420
At 31 August 2024	47,290	31,624	44,456	4,396	127,766
<u>Net book value</u>					
At 31 August 2024	383	19,175	179,532	-	199,090
At 31 August 2023	768	22,731	184,011	-	207,510

Security over assets

Kirklees Council hold a 25 year charge over the freehold property at 125 Heckmondwike Road to the value of £180,000 in relation to the funding provided to extend the property in 2015.

6 Debtors and prepayments	2024	2023
	£	£
Prepayments	3,149	2,265
Other debtors	1,190	4,919
	<u>4,339</u>	<u>7,184</u>

7 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	129,987	86,034
Cash in hand	91	89
	<u>130,078</u>	<u>86,123</u>

8 Creditors and accruals	2024	2023
	£	£
Credit card	182	120
Accruals	1,831	1,902
Taxation and social security	1,030	761
Other creditors	642	536
	<u>3,685</u>	<u>3,319</u>

St Johns Under 5's Pre-school

Notes to the accounts continued

for the year ended 31 August 2024

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Details of remuneration and benefits

			2024	2023
Name of trustee	Role	Legal authority	£	£
Lorraine Pearson	Manager	Governing document	16,298	18,505
Jodie Hemingway	Room leader	Governing document	12,003	12,123
Laura Meer	Admin work	Governing document	8,271	1,336
			<u>36,571</u>	<u>31,963</u>

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £16,298 (previous year: £18,505).

10 Other related party transactions

Other transactions with trustees or related parties

			2024	2023
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Laura Pearson	Daughter of Lorraine Pearson	Employee	28,940	26,626
			<u>28,940</u>	<u>26,626</u>

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2024	2023
	£	£
Within one year	1,189	394
In the second to fifth years inclusive	1,988	131
Over five years from the balance sheet date	28	-
	<u>3,205</u>	<u>525</u>

St Johns Under 5's Pre-school

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	281,071	235,382	-	250	281,071	235,632
Sales and fees	8,793	8,802	-	-	8,793	8,802
Fundraising	102	-	-	-	102	-
Other income	598	339	-	-	598	339
Bank interest	1,287	693	-	-	1,287	693
Total income	291,851	245,216	-	250	291,851	245,466
Expenditure						
Salaries, NICs and pension	206,454	186,875	-	-	206,454	186,875
Payroll costs	1,015	887	-	-	1,015	887
Transport costs	1,824	765	-	-	1,824	765
Training	1,035	384	-	-	1,035	384
Staff uniform	468	548	-	-	468	548
Food	3,260	4,611	-	-	3,260	4,611
Rent and rates	240	334	-	-	240	334
Equipment and resources	12,017	6,986	-	226	12,017	7,212
Insurance	2,182	2,359	-	-	2,182	2,359
Repairs and maintenance	9,401	5,826	-	-	9,401	5,826
Administration	4,677	3,673	-	-	4,677	3,673
Telephone	773	1,049	-	-	773	1,049
Subscriptions	660	584	-	-	660	584
Independent examination	1,222	1,222	-	-	1,222	1,222
Bank charges	195	197	-	-	195	197
Utilities	2,921	3,245	-	-	2,921	3,245
Depreciation	8,420	8,425	-	-	8,420	8,425
Website and IT costs	2,763	3,486	-	-	2,763	3,486
Professional fees	-	740	-	-	-	740
Total expenditure	259,527	232,196	-	226	259,527	232,422
Net movement in funds	32,324	13,020	-	24	32,324	13,044
Fund balances brought forward	295,586	282,566	1,912	1,888	297,498	284,454
Fund balances carried forward	327,910	295,586	1,912	1,912	329,822	297,498

Accounts

St Johns Under 5's Pre-school

Charity number 1144826

A company limited by guarantee number 07734638

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



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

St Johns Under 5's Pre-school

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

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Prepared by West Yorkshire Community Accountancy Service CIO

St Johns Under 5's Pre-school

Trustees' report for the year ended 31 August 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Lynne Hill	Chair	
Amanda Whitehead	Treasurer	
Lorraine Pearson		
Catherine Rowbotham		
Jodie Hemingway		
Heather Thurlow		
Sarah Waterhouse		Resigned 26 June 2023
Rochelle McNulty		
Laura Meer		Appointed 26 June 2023
Charity number	1144826	Registered in England and Wales
Company number	07734638	Registered in England and Wales

Registered and principal address	Bankers
125 Heckmondwike Road	Unity Trust Bank
Dewsbury Moor	Nine Brindleyplace
Dewsbury	Birmingham
West Yorkshire	B1 2HB
WF13 3NT	

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 9 August 2011. It is governed by a memorandum and articles of association as amended by special resolution on 16 November 2015 and 26 June 2023. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2023

Objectives and activities

The charity's objects

The objects of the Pre-school 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:-

Offering appropriate play, education and care facilities and training courses, 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;

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;

Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The charity's main activities

The charity runs a sessional pre-school playgroup with children from ages 2 - 5 years.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the care and education of under 5's.

Supporting Families and vulnerable children, including those from disadvantaged backgrounds and children with Special Educational needs and disabilities.

Achievements and performance

The setting was able to maintain its outstanding rating with OFSTED. Key points highlighted were our effectiveness of ensuring children with SEND and those from deprived backgrounds are supported to a high standard to meet their full potential. The setting was commended on its ability to work closely with parents and the strong relationships it builds with the parents to ensure children can quickly catch up following COVID.

The defibrillator continues to be used by the whole community and new pads have had to be purchased as it was used in a life threatening situation.

The setting continues to have a healthy waiting list and full numbers to ensure it longevity in providing the highest quality of education and care to children aged 2-5 and often from a diverse and deprived background.

Financial review

The net income for the year was £13,044, including net income of £13,020 on unrestricted funds and net income of £24 on restricted funds after transfers.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2023

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £88,076.

It is the Pre-School's intent to maintain financial viability.

It is the aim of St Johns Under 5s Pre-School to keep 2-3 months running costs (including staff wages) in reserve to cover any unforeseen circumstances.

The sum of £40,000 plus credit interest should be set aside in a separate savings account (with Unity Trust Bank) and not drawn upon unless agreed by two officers of the committee.

These funds shall not be restricted funds, although should not been withdrawn without good reason e.g.. If there is a substantial drop in income due to low take up of child places or any large unplanned expenditure, which otherwise cannot be covered by normal working funds.

If any funds are withdrawn, they should be replaced to top up the reserves fund back to the figure of £40,000 as soon as it is financially viable to do so.

If the charities operating costs (i.e. turnover) increase substantially, then the reserve fund should be increased accordingly, in order to maintain the minimum figure of covering at least 2-3 months running costs.

In addition to the funds mentioned in the reserves policy, at the end of the financial year, we also try to hold sufficient funds to cover the operating costs for the first month of the new financial year. This is just in case there is any delay in the funding from Kirklees Council.

This policy should be reviewed on an ongoing basis.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 19/02/2024

L Pearson (Trustee)

St Johns Under 5's Pre-school

Independent examiner's report to the trustees of St Johns Under 5's Pre-school

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2023, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable company (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 charitable company 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 ('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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of 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
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

E J Beverley FCCA

21/02/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

St Johns Under 5's Pre-school
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	235,382	250	235,632	244,970
Sales and fees		8,802	-	8,802	15,794
Fundraising		-	-	-	1,766
University bursary		-	-	-	2,000
Other income		339	-	339	-
Bank interest		693	-	693	69
Total income		245,216	250	245,466	264,599
Expenditure on:					
Salaries, NICs and pension	(3)	186,875	-	186,875	218,810
Payroll costs		887	-	887	904
Travel expenses		765	-	765	1,693
Training		384	-	384	-
Staff uniform		548	-	548	420
Food		4,611	-	4,611	6,784
Rent and rates		334	-	334	1,139
Equipment and resources		6,986	226	7,212	6,475
Insurance		2,359	-	2,359	2,711
Repairs and maintenance		5,826	-	5,826	16,268
Administration		3,673	-	3,673	4,117
Telephone		1,049	-	1,049	1,036
Subscriptions		584	-	584	591
Independent examination		1,222	-	1,222	1,164
Bank charges		197	-	197	235
Utilities		3,245	-	3,245	3,688
Depreciation		8,425	-	8,425	12,109
Website and IT costs		3,486	-	3,486	2,371
Professional fees		740	-	740	71
Bursary - college		-	-	-	1,500
Total expenditure		232,196	226	232,422	282,086
Net movement in funds		13,020	24	13,044	(17,487)
Fund balances brought forward		282,566	1,888	284,454	301,941
Fund balances carried forward	(4)	295,586	1,912	297,498	284,454

All incoming resources and resources expended derive from continuing activities.

St Johns Under 5's Pre-school
Balance sheet
as at 31 August 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	207,510	-	207,510	215,935
Total fixed assets		<u>207,510</u>	<u>-</u>	<u>207,510</u>	<u>215,935</u>
Current assets					
Debtors and prepayments	(6)	7,184	-	7,184	6,523
Cash at bank and in hand	(7)	84,211	1,912	86,123	65,980
Total current assets		<u>91,395</u>	<u>1,912</u>	<u>93,307</u>	<u>72,503</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	3,319	-	3,319	3,984
Total current liabilities		<u>3,319</u>	<u>-</u>	<u>3,319</u>	<u>3,984</u>
Net current assets / (liabilities)		<u>88,076</u>	<u>1,912</u>	<u>89,988</u>	<u>68,519</u>
Net assets		<u>295,586</u>	<u>1,912</u>	<u>297,498</u>	<u>284,454</u>
Funds					
Unrestricted funds		295,586	-	295,586	282,566
Restricted funds		-	1,912	1,912	1,888
Total funds		<u>295,586</u>	<u>1,912</u>	<u>297,498</u>	<u>284,454</u>

For the year ending 31 August 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 19/02/2024

L Pearson (Trustee)

St Johns Under 5's Pre-school

Notes to the accounts

for the year ended 31 August 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixtures and Fittings: over 5 years

Freehold property improvements: over 15 years

Equipment: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

St Johns Under 5's Pre-school

Notes to the accounts continued

for the year ended 31 August 2023

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Kirklees Free Early Education & Care (FFEC)	235,326	-	235,326	243,915
HMRC Statutory Sick Pay	-	-	-	1,055
Other donations	56	250	306	-
	<u>235,382</u>	<u>250</u>	<u>235,632</u>	<u>244,970</u>

3 Staff costs and numbers

	2023 £	2022 £
Gross salaries	178,659	208,421
Social security costs	9,534	11,743
Employment allowance	(4,123)	(4,843)
Pensions	2,805	3,489
	<u>186,875</u>	<u>218,810</u>

The average number of employees during the year was 13.4, being an average of 10 full time equivalent (2022: 14.3, 10 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2023 £	2022 £
Costs of the scheme to the charity for the year	2,805	3,489
Amount of any contributions outstanding at the year end	536	641

4 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Defibrillator fund	1,888	250	226	-	1,912
	<u>1,888</u>	<u>250</u>	<u>226</u>	<u>-</u>	<u>1,912</u>

Fund name

Defibrillator fund

Purpose of restriction

Money received from fund raising towards defibrillator and related costs.

St Johns Under 5's Pre-school
Notes to the accounts continued
for the year ended 31 August 2023

5 Tangible assets	Equipment	Property improvement	Property	Fixtures and Fittings	Total
Cost	£	£	£	£	£
At 1 September 2022	47,673	50,799	223,988	4,396	326,856
Additions	-	-	-	-	-
At 31 August 2023	47,673	50,799	223,988	4,396	326,856
Depreciation					
At 1 September 2022	46,515	24,512	35,498	4,396	110,921
Charge for year	390	3,556	4,479	-	8,425
At 31 August 2023	46,905	28,068	39,977	4,396	119,346
Net book value					
At 31 August 2023	768	22,731	184,011	-	207,510
At 31 August 2022	1,158	26,287	188,490	-	215,935

Security over assets

Kirklees Council hold a 25 year charge over the freehold property at 125 Heckmondwike Road to the value of £180,000 in relation to the funding provided to extend the property in 2015.

6 Debtors and prepayments	2023	2022
	£	£
Prepayments	2,265	1,680
Other debtors	4,919	4,843
	<u>7,184</u>	<u>6,523</u>

7 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	86,034	65,891
Cash in hand	89	89
	<u>86,123</u>	<u>65,980</u>

8 Creditors and accruals	2023	2022
	£	£
Bank loans and overdrafts	120	28
Accruals	1,902	1,164
Taxation and social security	761	2,151
Other creditors	536	641
	<u>3,319</u>	<u>3,984</u>

St Johns Under 5's Pre-school

Notes to the accounts continued

for the year ended 31 August 2023

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

Details of remuneration and benefits			2023	2022
Name of trustee	Role	Legal authority	£	£
Lorraine Pearson	Manager	Governing document	18,505	21,689
Paula Rayner	Childcare practitioner	Governing document	-	17,466
Jodie Hemingway	Room leader	Governing document	12,123	17,757
Laura Meer	Admin work	Governing document	1,336	-
			<u>31,963</u>	<u>56,912</u>

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £18,505 (previous year: £21,689).

Other related party transactions

Other transactions with trustees or related parties			2023	2022
Name of trustee or related party	Relationship to charity	Description of transaction	£	£
Laura Pearson	Relative of Lorraine Pearson (Trustee)	Employee	26,626	24,334
			<u>26,626</u>	<u>24,334</u>

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2023	2022
	£	£
Within one year	394	394
In the second to fifth years inclusive	131	525
	<u>525</u>	<u>919</u>

St Johns Under 5's Pre-school
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 August 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	235,382	244,970	250	-	235,632	244,970
Sales and fees	8,802	15,794	-	-	8,802	15,794
Fundraising	-	-	-	1,766	-	1,766
University bursary	-	2,000	-	-	-	2,000
Other income	339	-	-	-	339	-
Bank interest	693	69	-	-	693	69
Total income	245,216	262,833	250	1,766	245,466	264,599
Expenditure						
Salaries, NICs and pension	186,875	218,810	-	-	186,875	218,810
Payroll costs	887	904	-	-	887	904
Travel expenses	765	1,693	-	-	765	1,693
Training	384	-	-	-	384	-
Staff uniform	548	420	-	-	548	420
Food	4,611	6,784	-	-	4,611	6,784
Rent and rates	334	1,139	-	-	334	1,139
Equipment and resources	6,986	6,475	226	-	7,212	6,475
Insurance	2,359	2,711	-	-	2,359	2,711
Repairs and maintenance	5,826	14,142	-	2,126	5,826	16,268
Administration	3,673	4,117	-	-	3,673	4,117
Telephone	1,049	1,036	-	-	1,049	1,036
Subscriptions	584	591	-	-	584	591
Independent examination	1,222	1,164	-	-	1,222	1,164
Bank charges	197	235	-	-	197	235
Utilities	3,245	3,688	-	-	3,245	3,688
Depreciation	8,425	12,109	-	-	8,425	12,109
Website and IT costs	3,486	2,371	-	-	3,486	2,371
Professional fees	740	71	-	-	740	71
Bursary - college	-	1,500	-	-	-	1,500
Total expenditure	232,196	279,960	226	2,126	232,422	282,086
Net movement in funds	13,020	(17,127)	24	(360)	13,044	(17,487)
Fund balances brought forward	282,566	299,693	1,888	2,248	284,454	301,941
Fund balances carried forward	295,586	282,566	1,912	1,888	297,498	284,454

Accounts

St Johns Under 5's Pre-school

Charity number 1144826

A company limited by guarantee number 07734638

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



West Yorkshire Community Accounting Service

St Johns Under 5's Pre-school

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

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Prepared by West Yorkshire Community Accountancy Service CIO

St Johns Under 5's Pre-school

Trustees' report for the year ended 31 August 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Lynne Hill	Chair	
Amanda Whitehead	Treasurer	
Sharon Heywood		Resigned 29 June 2021
Lorraine Pearson		
Paula Rayner		Resigned 14 June 2022
Catherine Rowbotham		
Jodie Hemingway		
Heather Thurlow		
Sarah Waterhouse		
Rochelle Wilson		Appointed 29 June 2021
Charity number	1144826	Registered in England and Wales
Company number	07734638	Registered in England and Wales

Registered and principal address	Bankers
125 Heckmondwike Road	Unity Trust Bank
Dewsbury Moor	Nine Brindleyplace
Dewsbury	Birmingham
West Yorkshire	B1 2HB
WF13 3NT	

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 9 August 2011. It is governed by a memorandum and articles of association as amended by special resolution on 16 November 2015. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2022

Objectives and activities

The charity's objects

The objects of the Pre-school 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:-

Offering appropriate play, education and care facilities and training courses, 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;

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;

Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The charity's main activities

The charity runs a sessional pre-school playgroup with children from ages 2 - 5 years.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the care and education of under 5's.

Supporting Families and vulnerable children, including those from disadvantaged backgrounds and children with Special Educational needs and disabilities.

Achievements and performance

During the year the activities of the charity included:

Successfully fundraised money to install a Community Defibrillator.

Completion of CPD in Safeguarding level 2 for 3 staff members. Makaton Level 1 for 2 staff members and 2 staff members completed DFE training. Advanced Speech and Language course undertaken by 4 staff members.

Launched new Website Design to promote the Pre-School.

Distributed World Book Day tokens, to over 70 children.

Full Health and Safety Audit with Kirklees Early Years Consultant.

Celebrated The late Queens Platinum Jubilee with a party.

Long standing Staff member retired and new Secretary appointed.

End of year party for leavers and graduation, attended by 70+ parents/carers.

Financial review

The net expenditure for the year was £17,487, including net expenditure of £17,127 on unrestricted funds and net expenditure of £360 on restricted funds.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2022

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £66,631.

It is the Pre-School's intent to maintain financial viability.

It is the aim of St Johns Under 5s Pre-School to keep 2-3 months running costs (including staff wages) in reserve to cover any unforeseen circumstances.

The sum of £40,000 plus credit interest should be set aside in a separate savings account (with Unity Trust Bank) and not drawn upon unless agreed by two officers of the committee.

These funds shall not be restricted funds, although should not been withdrawn without good reason e.g.. If there is a substantial drop in income due to low take up of child places or any large unplanned expenditure, which otherwise cannot be covered by normal working funds.

If any funds are withdrawn, they should be replaced to top up the reserves fund back to the figure of £40,000 as soon as it is financially viable to do so.

If the charities operating costs (i.e. turnover) increase substantially, then the reserve fund should be increased accordingly, in order to maintain the minimum figure of covering at least 2-3 months running costs.

This policy should be reviewed on an ongoing basis.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 27/02/2023

Lorraine Pearson (Trustee)

St Johns Under 5's Pre-school

Independent examiner's report to the trustees of St Johns Under 5's Pre-school

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2022, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable company (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 charitable company 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 ('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

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACCA which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of 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
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

E J Beverley FCCA

31/03/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

St Johns Under 5's Pre-school
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	244,970	-	244,970	229,297
Sales and fees		15,794	-	15,794	16,104
Fundraising		-	1,766	1,766	2,248
University bursary		2,000	-	2,000	-
Other income		-	-	-	1,394
Bank interest		69	-	69	-
Total income		262,833	1,766	264,599	249,043
Expenditure on:					
Salaries, NICs and pension	(3)	218,810	-	218,810	222,437
Payroll costs		904	-	904	1,231
Travel expenses		1,693	-	1,693	13
DBS checks		78	-	78	168
Training		-	-	-	1,084
Staff uniform		420	-	420	787
Food		6,784	-	6,784	5,299
Rent and rates		1,139	-	1,139	760
Equipment and resources		6,475	-	6,475	11,310
Insurance		2,711	-	2,711	1,492
Repairs and maintenance		14,142	2,126	16,268	9,646
Administration		4,039	-	4,039	2,921
Telephone		1,036	-	1,036	1,184
Subscriptions		591	-	591	70
Independent examination		1,164	-	1,164	1,032
Bank charges		235	-	235	195
Utilities		3,688	-	3,688	3,964
Depreciation		12,109	-	12,109	12,215
Website and IT costs		2,371	-	2,371	3,690
Professional fees		71	-	71	-
Bursary - college		1,500	-	1,500	-
Total expenditure		279,960	2,126	282,086	279,498
Net movement in funds		(17,127)	(360)	(17,487)	(30,455)
Fund balances brought forward		299,693	2,248	301,941	332,396
Fund balances carried forward	(4)	282,566	1,888	284,454	301,941

All incoming resources and resources expended derive from continuing activities.

St Johns Under 5's Pre-school

Balance sheet

as at 31 August 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 215,935	-	215,935	228,044
Total fixed assets	<u>215,935</u>	<u>-</u>	<u>215,935</u>	<u>228,044</u>
Current assets				
Debtors and prepayments	(6) 6,523	-	6,523	1,578
Cash at bank and in hand	(7) 64,092	1,888	65,980	76,681
Total current assets	<u>70,615</u>	<u>1,888</u>	<u>72,503</u>	<u>78,259</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 3,984	-	3,984	4,362
Total current liabilities	<u>3,984</u>	<u>-</u>	<u>3,984</u>	<u>4,362</u>
Net current assets	<u>66,631</u>	<u>1,888</u>	<u>68,519</u>	<u>73,897</u>
Net assets	<u>282,566</u>	<u>1,888</u>	<u>284,454</u>	<u>301,941</u>
Funds				
Unrestricted funds	282,566	-	282,566	299,693
Restricted funds	-	1,888	1,888	2,248
Total funds	<u>282,566</u>	<u>1,888</u>	<u>284,454</u>	<u>301,941</u>

For the year ending 31 August 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 27/02/2023

Lorraine Pearson (Trustee)

St Johns Under 5's Pre-school

Notes to the accounts

for the year ended 31 August 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixtures and Fittings: over 5 years

Freehold property improvements: over 15 years

Equipment: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

St Johns Under 5's Pre-school

Notes to the accounts continued

for the year ended 31 August 2022

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Kirklees Free Early Education & Care (FFEC)	243,915	-	243,915	229,297
HMRC Statutory Sick Pay	1,055	-	1,055	-
	<u>244,970</u>	<u>-</u>	<u>244,970</u>	<u>229,297</u>

3 Staff costs and numbers

	2022 £	2021 £
Gross salaries	208,421	211,555
Social security costs	11,743	11,429
Employment allowance	(4,843)	(4,000)
Pensions	<u>3,489</u>	<u>3,453</u>
	<u>218,810</u>	<u>222,437</u>

The average number of employees during the year was 14.3, being an average of 10 full time equivalent (2021: 15.8, 12.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022 £	2021 £
Costs of the scheme to the charity for the year	3,489	3,453
Amount of any contributions outstanding at the year end	641	290

4 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Defibrillator fund	<u>2,248</u>	<u>1,766</u>	<u>2,126</u>	<u>-</u>	<u>1,888</u>
	<u>2,248</u>	<u>1,766</u>	<u>2,126</u>	<u>-</u>	<u>1,888</u>

Fund name

Defibrillator fund

Purpose of restriction

Money received from fund raising towards defibrillator and related costs.

St Johns Under 5's Pre-school
Notes to the accounts continued
for the year ended 31 August 2022

5 Tangible assets	Equipment	Property improvements	Property	Fixtures and Fittings	Total
Cost	£	£	£	£	£
At 1 September 2021	48,093	50,799	223,988	4,396	327,276
Additions	-	-	-	-	-
Disposals	(420)	-	-	-	(420)
At 31 August 2022	47,673	50,799	223,988	4,396	326,856
Depreciation					
At 1 September 2021	42,861	20,956	31,019	4,396	99,232
Depn reversed re. disposals	(420)	-	-	-	(420)
Charge for year	4,074	3,556	4,479	-	12,109
At 31 August 2022	46,515	24,512	35,498	4,396	110,921
Net book value					
At 31 August 2022	1,158	26,287	188,490	-	215,935
At 31 August 2021	5,232	29,843	192,969	-	228,044

Security over assets

Kirklees Council hold a 25 year charge over the freehold property at 125 Heckmondwike Road to the value of £180,000 in relation to the funding provided to extend the property.

6 Debtors and prepayments	2022	2021
	£	£
Debtors	4,843	-
Prepayments	1,680	1,578
	6,523	1,578

7 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	65,891	76,592
Cash in hand	89	89
	65,980	76,681

8 Creditors and accruals	2022	2021
	£	£
Bank loans and overdrafts	28	289
Creditors	2,792	2,955
Accruals	1,164	1,118
	3,984	4,362

St Johns Under 5's Pre-school

Notes to the accounts continued

for the year ended 31 August 2022

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

Details of remuneration and benefits

Name of trustee	Role	Legal authority	2022	2021
			£	£
Lorraine Pearson	Manager	Governing document	21,689	24,661
Paula Rayner	Childcare practitioner	Governing document	17,466	17,085
Jodie Hemingway	Room leader	Governing document	17,757	17,651
			<u>56,912</u>	<u>59,397</u>

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £21,689 (previous year: £24,661).

Other related party transactions

Other transactions with trustees or related parties			2022	2021
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Laura Pearson	Relative of Lorraine Pearson (Trustee)	Employee	24,334	24,109
			<u>24,334</u>	<u>24,109</u>

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2022	2021
	£	£
Within one year	394	393
In the second to fifth years inclusive	525	919
	<u>919</u>	<u>1,312</u>

St Johns Under 5's Pre-school

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	244,970	229,297	-	-	244,970	229,297
Sales and fees	15,794	16,104	-	-	15,794	16,104
Fundraising	-	-	1,766	2,248	1,766	2,248
University bursary	2,000	-	-	-	2,000	-
Other income	-	1,394	-	-	-	1,394
Bank interest	69	-	-	-	69	-
Total income	262,833	246,795	1,766	2,248	264,599	249,043
Expenditure						
Salaries, NICs and pension	218,810	222,437	-	-	218,810	222,437
Payroll costs	904	1,231	-	-	904	1,231
Travel expenses	1,693	13	-	-	1,693	13
DBS checks	78	168	-	-	78	168
Training	-	1,084	-	-	-	1,084
Staff uniform	420	787	-	-	420	787
Food	6,784	5,299	-	-	6,784	5,299
Rent and rates	1,139	760	-	-	1,139	760
Equipment and resources	6,475	11,310	-	-	6,475	11,310
Insurance	2,711	1,492	-	-	2,711	1,492
Repairs and maintenance	14,142	9,646	2,126	-	16,268	9,646
Administration	4,039	2,921	-	-	4,039	2,921
Telephone	1,036	1,184	-	-	1,036	1,184
Subscriptions	591	70	-	-	591	70
Independent examination	1,164	1,032	-	-	1,164	1,032
Bank charges	235	195	-	-	235	195
Utilities	3,688	3,964	-	-	3,688	3,964
Depreciation	12,109	12,215	-	-	12,109	12,215
Website and IT costs	2,371	3,690	-	-	2,371	3,690
Professional fees	71	-	-	-	71	-
Bursary - college	1,500	-	-	-	1,500	-
Total expenditure	279,960	279,498	2,126	-	282,086	279,498
Net movement in funds	(17,127)	(32,703)	(360)	2,248	(17,487)	(30,455)
Fund balances brought forward	299,693	332,396	2,248	-	301,941	332,396
Fund balances carried forward	282,566	299,693	1,888	2,248	284,454	301,941

Accounts

St Johns Under 5's Pre-school

Charity number 1144826

A company limited by guarantee number 07734638

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



West Yorkshire Community Accounting Service

St Johns Under 5's Pre-school

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

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Prepared by West Yorkshire Community Accountancy Service CIO

St Johns Under 5's Pre-school

Trustees' report for the year ended 31 August 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Lynne Hill	Chair	
Amanda Whitehead	Treasurer	
Sharon Heywood		Resigned 29 June 2021
Lorraine Pearson		
Paula Rayner		
Catherine Rowbotham		
Jodie Hemingway		
Heather Thurlow		
Sarah Waterhouse		
Rochelle Wilson		Appointed 29 June 2021
Charity number	1144826	Registered in England and Wales
Company number	07734638	Registered in England and Wales

Registered and principal address	Bankers
125 Heckmondwike Road	Unity Trust Bank
Dewsbury Moor	Nine Brindleyplace
Dewsbury	Birmingham
West Yorkshire	B1 2HB
WF13 3NT	

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 9 August 2011. It is governed by a memorandum and articles of association as amended by special resolution on 16 November 2015. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2021

Objectives and activities

The charity's objects

The objects of the Pre-school 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:-

Offering appropriate play, education and care facilities and training courses, 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;

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;

Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The charity's main activities

The charity runs a sessional pre-school playgroup with children from ages 2 - 5 years.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

Supported families from the local community, with care and education of under 5's. We have been able to support families in need with food parcels, full day care, providing a hot meal to children in need.

We have supported homeless families in securing a permanent home and worked with intervention services to secure good outcomes.

We successfully fundraised for a community Defibrillator which is positioned at our setting and have enough reserve money to maintain this for years to come.

We successfully secured enough donated new toys, books and sports equipment to send each child a home learning pack.

Financial review

The net expenditure for the year was £30,455, including net expenditure of £32,703 on unrestricted funds and net income of £2,248 on restricted funds.

We had a hard year due to Covid, with a lot of additional expense and increase in wages etc. We are taking steps this year to now reduce the staff hours accordingly, and to cut spending as well.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £71,649.

It is the Pre-School's intent to maintain financial viability.

It is the aim of St Johns Under 5s Pre-School to keep 2-3 months running costs (including staff wages) in reserve to cover any unforeseen circumstances.

The sum of £40,000 plus credit interest should be set aside in a separate savings account (with Unity Trust Bank) and not drawn upon unless agreed by two officers of the committee.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2021

Reserves policy (continued)

These funds shall not be restricted funds, although should not be withdrawn without good reason e.g.. If there is a substantial drop in income due to low take up of child places or any large unplanned expenditure, which otherwise cannot be covered by normal working funds.

If any funds are withdrawn, they should be replaced to top up the reserves fund back to the figure of £40,000 as soon as it is financially viable to do so.

If the charities operating costs (i.e. turnover) increase substantially, then the reserve fund should be increased accordingly, in order to maintain the minimum figure of covering at least 2-3 months running costs.

This policy should be reviewed on an ongoing basis.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 21/03/2022

Lorraine Pearson (Trustee)

St Johns Under 5's Pre-school

Independent examiner's report to the trustees of St Johns Under 5's Pre-school

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2021, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (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 charitable company 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 ('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 confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of 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
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

E J Beverley FCCA

24/03/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

St Johns Under 5's Pre-school
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	229,297	-	229,297	248,708
Sales and fees		16,104	-	16,104	11,645
Fundraising		-	2,248	2,248	-
University bursary		-	-	-	90
Other income		1,394	-	1,394	-
Bank interest		-	-	-	163
Total income		246,795	2,248	249,043	260,606
Expenditure on:					
Salaries, NICs and pension	(3)	222,437	-	222,437	204,797
Payroll costs		1,231	-	1,231	1,453
Travel expenses		13	-	13	32
DBS checks		168	-	168	346
Training		1,084	-	1,084	330
Staff uniform		787	-	787	325
Activities		-	-	-	209
Food		5,299	-	5,299	3,573
Rent and rates		760	-	760	1,466
Equipment and resources		11,310	-	11,310	7,809
Insurance		1,492	-	1,492	2,195
Repairs and maintenance		9,646	-	9,646	5,783
Administration		2,921	-	2,921	3,787
Telephone		1,184	-	1,184	1,143
Subscriptions		70	-	70	70
Independent examination		1,032	-	1,032	1,032
Sundries		-	-	-	375
Bank charges		195	-	195	199
Utilities		3,964	-	3,964	3,662
Depreciation		12,215	-	12,215	13,297
Website		3,690	-	3,690	1,760
Donation		-	-	-	187
Total expenditure		279,498	-	279,498	253,830
Net income / (expenditure)		(32,703)	2,248	(30,455)	6,776
Fund balances brought forward		332,396	-	332,396	325,620
Fund balances carried forward	(4)	299,693	2,248	301,941	332,396

All incoming resources and resources expended derive from continuing activities.

St Johns Under 5's Pre-school

Balance sheet

as at 31 August 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 228,044	-	228,044	238,336
Total fixed assets	<u>228,044</u>	<u>-</u>	<u>228,044</u>	<u>238,336</u>
Current assets				
Debtors and prepayments	(6) 1,578	-	1,578	1,118
Cash at bank and in hand	(7) 74,433	2,248	76,681	96,449
Total current assets	<u>76,011</u>	<u>2,248</u>	<u>78,259</u>	<u>97,567</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 4,362	-	4,362	3,507
Total current liabilities	<u>4,362</u>	<u>-</u>	<u>4,362</u>	<u>3,507</u>
Net current assets	<u>71,649</u>	<u>2,248</u>	<u>73,897</u>	<u>94,060</u>
Net assets	<u>299,693</u>	<u>2,248</u>	<u>301,941</u>	<u>332,396</u>
Funds				
Unrestricted funds	299,693	-	299,693	332,396
Restricted funds	-	2,248	2,248	-
Total funds	<u>299,693</u>	<u>2,248</u>	<u>301,941</u>	<u>332,396</u>

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

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 21/03/2022

Lorraine Pearson (Trustee)

St Johns Under 5's Pre-school

Notes to the accounts

for the year ended 31 August 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold buildings: over 50 years

Fixtures and Fittings: over 5 years

Freehold property improvements: over 15 years

Equipment: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

St Johns Under 5's Pre-school

Notes to the accounts continued

for the year ended 31 August 2021

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Kirklees Free Early Education & Care (FFEC)	229,297	-	229,297	238,708
Kirklees Council	-	-	-	10,000
	<u>229,297</u>	<u>-</u>	<u>229,297</u>	<u>248,708</u>

3 Staff costs and numbers

	2021 £	2020 £
Gross salaries	211,555	203,437
Social security costs	11,429	2,385
Employment allowance	(4,000)	(3,849)
Pensions	3,453	2,824
	<u>222,437</u>	<u>204,797</u>

The average number employees during the year was 15.8, being an average of 12.4 full time equivalent (2020: 16.3, 12.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021 £	2020 £
Costs of the scheme to the charity for the year	3,453	2,824
Amount of any contributions outstanding at the year end	290	231

4 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Defibrillator fund	-	2,248	-	-	2,248
	<u>-</u>	<u>2,248</u>	<u>-</u>	<u>-</u>	<u>2,248</u>

Fund name

Defibrillator fund

Purpose of restriction

Money received from fund raising towards defibrillator and related costs.

St Johns Under 5's Pre-school
Notes to the accounts continued
for the year ended 31 August 2021

5 Tangible assets

	Equipment	Property improvements	Property	Fixtures and Fittings	Total
Cost			£	£	£
At 1 September 2020	46,170	50,799	223,988	4,396	325,353
Additions	1,923	-	-	-	1,923
At 31 August 2021	48,093	50,799	223,988	4,396	327,276
Depreciation					
At 1 September 2020	38,681	17,400	26,540	4,396	87,017
Charge for year	4,180	3,556	4,479	-	12,215
At 31 August 2021	42,861	20,956	31,019	4,396	99,232
Net book value					
At 31 August 2021	5,232	29,843	192,969	-	228,044
At 31 August 2020	7,489	33,399	197,448	-	238,336

Security over assets

Kirklees Council hold a 25 year charge over the freehold property at 125 Heckmondwike Road to the value of £180,000 in relation to the funding provided to extend the property.

6 Debtors and prepayments

	2021	2020
	£	£
Debtors	-	300
Prepayments	1,578	818
	1,578	1,118

7 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank	76,592	96,360
Cash in hand	89	89
	76,681	96,449

8 Creditors and accruals

	2021	2020
	£	£
Creditors	3,244	2,475
Accruals	1,118	1,032
	4,362	3,507

St Johns Under 5's Pre-school

Notes to the accounts continued

for the year ended 31 August 2021

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

		2021 £	2020 £
Name of trustee	Legal authority		
Lorraine Pearson	Governing document	24,661	23,914
Paula Rayner	Governing document	17,085	16,033
Jodie Hemingway	Governing document	17,651	16,976
		<u>59,397</u>	<u>56,923</u>

No trustee received any other remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity includes the pre-school manager. The total employee benefits received by the key management personnel were £24,661 (previous year: £23,914).

Other related party transactions

Other transactions with trustees or related parties

			2021 £	2020 £
Name of trustee or related party	Relationship to charity	Description of transaction		
Laura Pearson	Relative of trustee	Employee	24,109	24,932
			<u>24,109</u>	<u>24,932</u>

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	Lexmark XC4140
	£
Within one year	393
In the second to fifth years inclusive	919
Over five years from the balance sheet date	-
	<u>1,312</u>

St Johns Under 5's Pre-school

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	229,297	248,708	-	-	229,297	248,708
Sales and fees	16,104	11,645	-	-	16,104	11,645
Fundraising	-	-	2,248	-	2,248	-
University bursary	-	90	-	-	-	90
Other income	1,394	-	-	-	1,394	-
Bank interest	-	163	-	-	-	163
Total income	246,795	260,606	2,248	-	249,043	260,606
Expenditure						
Salaries, NICs and pension	222,437	204,797	-	-	222,437	204,797
Payroll costs	1,231	1,453	-	-	1,231	1,453
Travel expenses	13	32	-	-	13	32
DBS checks	168	346	-	-	168	346
Training	1,084	330	-	-	1,084	330
Staff uniform	787	325	-	-	787	325
Activities	-	209	-	-	-	209
Food	5,299	3,573	-	-	5,299	3,573
Rent and rates	760	1,466	-	-	760	1,466
Equipment and resources	11,310	7,809	-	-	11,310	7,809
Insurance	1,492	2,195	-	-	1,492	2,195
Repairs and maintenance	9,646	5,783	-	-	9,646	5,783
Administration	2,921	3,787	-	-	2,921	3,787
Telephone	1,184	1,143	-	-	1,184	1,143
Subscriptions	70	70	-	-	70	70
Independent examination	1,032	1,032	-	-	1,032	1,032
Sundries	-	375	-	-	-	375
Bank charges	195	199	-	-	195	199
Utilities	3,964	3,662	-	-	3,964	3,662
Depreciation	12,215	13,297	-	-	12,215	13,297
Website	3,690	1,760	-	-	3,690	1,760
Donation	-	187	-	-	-	187
Total expenditure	279,498	253,830	-	-	279,498	253,830
Net income / (expenditure)	(32,703)	6,776	2,248	-	(30,455)	6,776
Fund balances brought forward	332,396	325,620	-	-	332,396	325,620
Fund balances carried forward	299,693	332,396	2,248	-	301,941	332,396

Accounts

St Johns Under 5's Pre-school

Charity number 1144826

A company limited by guarantee number 07734638

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



St Johns Under 5's Pre-school

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

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Statement of financial activities	7
Balance sheet	8
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Prepared by West Yorkshire Community Accounting Service

St Johns Under 5's Pre-school

Trustees' report for the year ended 31 August 2020

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Amanda Whitehead	Treasurer
Lorraine Pearson	
Pauline Rayner	
Catherine Rowbotham	
Sharon Heywood	Secretary
Jodie Hemingway	
Lorraine Hill	
Heather Thurlow	
Sarah Waterhouse	

Charity number 1144826 Registered in England and Wales

Company number 07734638 Registered in England and Wales

Registered and principal address	Bankers
125 Heckmondwike Road	Unity Trust Bank
Dewsbury Moor	Nine Brindleyplace
Dewsbury	Birmingham
West Yorkshire	B1 2HB
WF13 3NT	

Independent examiner

E J Beverley FCCA
West Yorkshire Community Accounting Service
 Stringer House
 34 Lupton Street
 Leeds
 LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 9 August 2011. It is governed by a memorandum and articles of association as amended by special resolution on 16 November 2015. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2020

Objectives and activities

The charity's objects

The objects of the Pre-school 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:-

Offering appropriate play, education and care facilities and training courses, 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;

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;

Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The charity's main activities

The charity runs a sessional pre-school playgroup with children from ages 2 - 5 years.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

The academic year 2019/2020, got off to a really good start, with healthy numbers of families attending. We had a full staff team, who have been enthusiastic in their own personal development. We have recruited recently due to a lady leaving following the birth of her baby.

In March we were ordered to close to most children but remained open for vulnerable children and those of key workers. This began a very challenging period for our staff, as we had to adapt to new ways of working, and more vigorous cleaning routines. We had to support our parents who were key workers, and who were witnessing trauma in their day to day work.

We remained open throughout the annual holidays to support working parents. We were able to qualify for the £10,000 support grant from the local authority, which supported overtime payments to staff. We were then allowed to re-open to all children from 1st June 2020, however had very poor uptake.

Due to COVID restrictions, no trips were planned and there was no graduation ceremony in Church but the children attended an End of Year party and we were able to video a celebration of all the children to parents via our Class DoJo Link.

We were able to deliver a small leaving present to all our leavers and managed to ensure all transition documents were sent to infant schools in a timely manner.

The building had a thorough deep cleanse in readiness for the new academic year.

Financial review

The net income for the year was £6,776 on unrestricted funds.

Going Concern

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2020

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £94,060.

This amount represents 4.5 months running costs at current levels.

It is the Pre-School's intent to maintain financial viability.

After reviewing our financial position, including the impact of Covid 19, we are confident that St Johns Under 5s Pre-school remains a going concern and is financially viable for the next 12 months.

It is the aim of St Johns Under 5s Pre-School to keep 2-3 months running costs (including staff wages) in reserve to cover any unforeseen circumstances.

The sum of £40,000 plus credit interest should be set aside in a separate savings account (with Unity Trust Bank) and not drawn upon unless agreed by two officers of the committee.

These funds shall not be restricted funds, although should not be withdrawn without good reason e.g.. If there is a substantial drop in income due to low take up of child places or any large unplanned expenditure, which otherwise cannot be covered by normal working funds.

If any funds are withdrawn, they should be replaced to top up the reserves fund back to the figure of £40,000 as soon as it is financially viable to do so.

If the charities operating costs (i.e. turnover) increase substantially, then the reserve fund should be increased accordingly, in order to maintain the minimum figure of covering at least 2-3 months running costs.

This policy should be reviewed on an ongoing basis.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2020

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed: L Pearson (Trustee)

Name: Lorraine Pearson

Date: 25/02/2021

St Johns Under 5's Pre-school

Independent examiner's report to the trustees of St Johns Under 5's Pre-school

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2020, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (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 charitable company 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 ('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

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of 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
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Signed: E J Beverley Name: E J Beverley

Relevant professional qualification or body: FCCA

Date: 01/03/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

St Johns Under 5's Pre-school
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2020

	Notes	2020 Total funds £	2019 Total funds £
Income from:			
Grants and donations	(2)	248,708	225,201
Sales and fees		11,645	12,766
Fundraising		-	1,016
University bursary		90	-
Other income		-	75
Bank interest		163	192
Total income		<u>260,606</u>	<u>239,250</u>
Expenditure on:			
Salaries, NICs and pension	(3)	204,797	190,475
Payroll costs		1,453	1,419
Travel expenses		32	205
DBS checks		346	463
Training		330	812
Staff uniform		325	763
Activities		209	1,968
Food		3,573	6,074
Rent and rates		1,466	1,346
Equipment and resources		7,809	11,236
Insurance		2,195	2,168
Repairs and maintenance		5,783	11,988
Administration		3,787	3,833
Telephone		1,143	991
Subscriptions		70	106
Independent examination		1,032	1,032
Sundries		375	53
Bank charges		199	209
Utilities		3,662	3,387
Depreciation		13,297	18,048
Professional fees		-	777
Mortgage interest		-	119
Website		1,760	4,249
Donation		187	110
Total expenditure		<u>253,830</u>	<u>261,831</u>
Net income / (expenditure)		<u>6,776</u>	<u>(22,581)</u>
Fund balances brought forward		<u>325,620</u>	<u>348,201</u>
Fund balances carried forward		<u>332,396</u>	<u>325,620</u>

All incoming resources and resources expended derive from continuing activities.

St Johns Under 5's Pre-school

Balance sheet

as at 31 August 2020

		2020 Total £	2019 Total £
Fixed assets			
Tangible assets	(4)	238,336	251,633
Total fixed assets		<u>238,336</u>	<u>251,633</u>
Current assets			
Debtors and prepayments	(5)	1,118	870
Cash at bank and in hand	(6)	95,599	76,476
Total current assets		<u>96,717</u>	<u>77,346</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(7)	2,657	3,359
Total current liabilities		<u>2,657</u>	<u>3,359</u>
Net current assets / (liabilities)		<u>94,060</u>	<u>73,987</u>
Net assets		<u>332,396</u>	<u>325,620</u>
Funds			
Unrestricted funds		332,396	325,620
Total funds		<u>332,396</u>	<u>325,620</u>

For the year ending 31 August 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Date: 25/02/2021

Signed: L Pearson

(Trustee)

Name: Lorraine Pearson

St Johns Under 5's Pre-school

Notes to the accounts

for the year ended 31 August 2020

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold buildings: over 50 years

Fixtures and Fittings: over 5 years

Freehold property improvements: over 15 years

Equipment: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

St Johns Under 5's Pre-school

Notes to the accounts continued

for the year ended 31 August 2020

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Kirklees Free Early Education & Care (FFEC)	238,708	-	238,708	224,914
Kirklees Council	10,000	-	10,000	-
Donations	-	-	-	287
	<u>248,708</u>	<u>-</u>	<u>248,708</u>	<u>225,201</u>

3 Staff costs and numbers

	2020 £	2019 £
Gross salaries	203,437	186,191
Social security costs	2,385	5,507
Employment allowance	(3,849)	(3,135)
Pensions	<u>2,824</u>	<u>1,912</u>
	<u>204,797</u>	<u>190,475</u>

The average number employees during the year was 16.3, being an average of 12.4 full time equivalent (2019: 17, 12 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2020 £	2019 £
Costs of the scheme to the charity for the year	2,824	1,912
Amount of any contributions outstanding at the year end	231	188
Amount of any contributions prepaid at the year end	-	-

St Johns Under 5's Pre-school
Notes to the accounts continued
for the year ended 31 August 2020

4 Tangible assets	Equipment	Property improvements	Property	Fixtures and Fittings	Total
<u>Cost</u>			£	£	£
At 1 September 2019	48,164	50,799	223,988	4,396	327,347
At 31 August 2020	48,164	50,799	223,988	4,396	327,347
<u>Depreciation</u>					
At 1 September 2019	35,413	13,844	22,061	4,396	75,714
Charge for year	5,262	3,556	4,479	-	13,297
At 31 August 2020	40,675	17,400	26,540	4,396	89,011
<u>Net book value</u>					
At 31 August 2020	7,489	33,399	197,448	-	238,336
At 31 August 2019	12,751	36,955	201,927	-	251,633

Security over assets

Kirklees Council hold a 25 year charge over the freehold property at 125 Heckmondwike Road to the value of £180,000 in relation to the funding provided to extend the property.

5 Debtors and prepayments	2020	2019
	£	£
Debtors	300	-
Prepayments	818	870
	<u>1,118</u>	<u>870</u>

6 Cash at bank and in hand	2020	2019
	£	£
Cash at bank	96,360	76,611
Cash in hand	89	49
Credit cards	(850)	(184)
	<u>95,599</u>	<u>76,476</u>

7 Creditors and accruals	2020	2019
	£	£
Creditors	1,625	2,327
Accruals	1,032	1,032
	<u>2,657</u>	<u>3,359</u>

St Johns Under 5's Pre-school **Notes to the accounts continued** **for the year ended 31 August 2020**

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

		2020 £	2019 £
Name of trustee	Legal authority		
Lorraine Pearson	Governing document	22,139	21,236
Paula Rayner	Governing document	15,173	14,558
Vikki Nordoff	Governing document	-	169
Jodie Hemingway	Governing document	16,076	14,258
		<u>53,387</u>	<u>50,221</u>

No trustee received any other remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the pre-school manager, secretary and treasurer. The total employee benefits received by the key management personnel were £22,139 (previous year: £21,235).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

9 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	Lexmark XC4140
	£
Within one year	393
In the second to fifth years inclusive	1,312
Over five years from the balance sheet date	-
	<u>1,705</u>

St Johns Under 5's Pre-school

Charity number 1144826

A company limited by guarantee number 07734638

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



St Johns Under 5's Pre-school

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

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Prepared by West Yorkshire Community Accounting Service

St Johns Under 5's Pre-school

Trustees' report for the year ended 31 August 2020

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Amanda Whitehead	Treasurer
Lorraine Pearson	
Pauline Rayner	
Catherine Rowbotham	
Sharon Heywood	Secretary
Jodie Hemingway	
Lorraine Hill	
Heather Thurlow	
Sarah Waterhouse	

Charity number 1144826 Registered in England and Wales

Company number 07734638 Registered in England and Wales

Registered and principal address	Bankers
125 Heckmondwike Road	Unity Trust Bank
Dewsbury Moor	Nine Brindleyplace
Dewsbury	Birmingham
West Yorkshire	B1 2HB
WF13 3NT	

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 9 August 2011. It is governed by a memorandum and articles of association as amended by special resolution on 16 November 2015. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2020

Objectives and activities

The charity's objects

The objects of the Pre-school 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:-

Offering appropriate play, education and care facilities and training courses, 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;

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs;

Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The charity's main activities

The charity runs a sessional pre-school playgroup with children from ages 2 - 5 years.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

The academic year 2019/2020, got off to a really good start, with healthy numbers of families attending. We had a full staff team, who have been enthusiastic in their own personal development. We have recruited recently due to a lady leaving following the birth of her baby.

In March we were ordered to close to most children but remained open for vulnerable children and those of key workers. This began a very challenging period for our staff, as we had to adapt to new ways of working, and more vigorous cleaning routines. We had to support our parents who were key workers, and who were witnessing trauma in their day to day work.

We remained open throughout the annual holidays to support working parents. We were able to qualify for the £10,000 support grant from the local authority, which supported overtime payments to staff. We were then allowed to re-open to all children from 1st June 2020, however had very poor uptake.

Due to COVID restrictions, no trips were planned and there was no graduation ceremony in Church but the children attended an End of Year party and we were able to video a celebration of all the children to parents via our Class DoJo Link.

We were able to deliver a small leaving present to all our leavers and managed to ensure all transition documents were sent to infant schools in a timely manner.

The building had a thorough deep cleanse in readiness for the new academic year.

Financial review

The net income for the year was £6,776 on unrestricted funds.

Going Concern

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2020

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £94,060.

This amount represents 4.5 months running costs at current levels.

It is the Pre-School's intent to maintain financial viability.

After reviewing our financial position, including the impact of Covid 19, we are confident that St Johns Under 5s Pre-school remains a going concern and is financially viable for the next 12 months.

It is the aim of St Johns Under 5s Pre-School to keep 2-3 months running costs (including staff wages) in reserve to cover any unforeseen circumstances.

The sum of £40,000 plus credit interest should be set aside in a separate savings account (with Unity Trust Bank) and not drawn upon unless agreed by two officers of the committee.

These funds shall not be restricted funds, although should not be withdrawn without good reason e.g.. If there is a substantial drop in income due to low take up of child places or any large unplanned expenditure, which otherwise cannot be covered by normal working funds.

If any funds are withdrawn, they should be replaced to top up the reserves fund back to the figure of £40,000 as soon as it is financially viable to do so.

If the charities operating costs (i.e. turnover) increase substantially, then the reserve fund should be increased accordingly, in order to maintain the minimum figure of covering at least 2-3 months running costs.

This policy should be reviewed on an ongoing basis.

St Johns Under 5's Pre-school

Trustees' report (continued) for the year ended 31 August 2020

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed: L Pearson (Trustee)

Name: Lorraine Pearson

Date: 25/02/2021

St Johns Under 5's Pre-school

Independent examiner's report to the trustees of St Johns Under 5's Pre-school

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2020, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (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 charitable company 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 ('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

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of 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
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Signed: E J Beverley Name: E J Beverley

Relevant professional qualification or body: FCCA

Date: 01/03/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

St Johns Under 5's Pre-school
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 August 2020

	Notes	2020 Total funds £	2019 Total funds £
Income from:			
Grants and donations	(2)	248,708	225,201
Sales and fees		11,645	12,766
Fundraising		-	1,016
University bursary		90	-
Other income		-	75
Bank interest		163	192
Total income		260,606	239,250
Expenditure on:			
Salaries, NICs and pension	(3)	204,797	190,475
Payroll costs		1,453	1,419
Travel expenses		32	205
DBS checks		346	463
Training		330	812
Staff uniform		325	763
Activities		209	1,968
Food		3,573	6,074
Rent and rates		1,466	1,346
Equipment and resources		7,809	11,236
Insurance		2,195	2,168
Repairs and maintenance		5,783	11,988
Administration		3,787	3,833
Telephone		1,143	991
Subscriptions		70	106
Independent examination		1,032	1,032
Sundries		375	53
Bank charges		199	209
Utilities		3,662	3,387
Depreciation		13,297	18,048
Professional fees		-	777
Mortgage interest		-	119
Website		1,760	4,249
Donation		187	110
Total expenditure		253,830	261,831
Net income / (expenditure)		6,776	(22,581)
Fund balances brought forward		325,620	348,201
Fund balances carried forward		332,396	325,620

All incoming resources and resources expended derive from continuing activities.

St Johns Under 5's Pre-school

Balance sheet

as at 31 August 2020

		2020 Total £	2019 Total £
Fixed assets			
Tangible assets	(4)	238,336	251,633
Total fixed assets		<u>238,336</u>	<u>251,633</u>
Current assets			
Debtors and prepayments	(5)	1,118	870
Cash at bank and in hand	(6)	95,599	76,476
Total current assets		<u>96,717</u>	<u>77,346</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(7)	2,657	3,359
Total current liabilities		<u>2,657</u>	<u>3,359</u>
Net current assets / (liabilities)		<u>94,060</u>	<u>73,987</u>
Net assets		<u>332,396</u>	<u>325,620</u>
Funds			
Unrestricted funds		332,396	325,620
Total funds		<u>332,396</u>	<u>325,620</u>

For the year ending 31 August 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Date: 25/02/2021

Signed: L Pearson

(Trustee)

Name: Lorraine Pearson

St Johns Under 5's Pre-school

Notes to the accounts

for the year ended 31 August 2020

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold buildings: over 50 years

Fixtures and Fittings: over 5 years

Freehold property improvements: over 15 years

Equipment: over 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

St Johns Under 5's Pre-school

Notes to the accounts continued

for the year ended 31 August 2020

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Kirklees Free Early Education & Care (FFEC)	238,708	-	238,708	224,914
Kirklees Council	10,000	-	10,000	-
Donations	-	-	-	287
	<u>248,708</u>	<u>-</u>	<u>248,708</u>	<u>225,201</u>

3 Staff costs and numbers

	2020 £	2019 £
Gross salaries	203,437	186,191
Social security costs	2,385	5,507
Employment allowance	(3,849)	(3,135)
Pensions	<u>2,824</u>	<u>1,912</u>
	<u>204,797</u>	<u>190,475</u>

The average number employees during the year was 16.3, being an average of 12.4 full time equivalent (2019: 17, 12 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2020 £	2019 £
Costs of the scheme to the charity for the year	2,824	1,912
Amount of any contributions outstanding at the year end	231	188
Amount of any contributions prepaid at the year end	-	-

St Johns Under 5's Pre-school
Notes to the accounts continued
for the year ended 31 August 2020

4 Tangible assets	Equipment	Property improvements	Property	Fixtures and Fittings	Total
<u>Cost</u>			£	£	£
At 1 September 2019	48,164	50,799	223,988	4,396	327,347
At 31 August 2020	48,164	50,799	223,988	4,396	327,347
<u>Depreciation</u>					
At 1 September 2019	35,413	13,844	22,061	4,396	75,714
Charge for year	5,262	3,556	4,479	-	13,297
At 31 August 2020	40,675	17,400	26,540	4,396	89,011
<u>Net book value</u>					
At 31 August 2020	7,489	33,399	197,448	-	238,336
At 31 August 2019	12,751	36,955	201,927	-	251,633

Security over assets

Kirklees Council hold a 25 year charge over the freehold property at 125 Heckmondwike Road to the value of £180,000 in relation to the funding provided to extend the property.

5 Debtors and prepayments	2020	2019
	£	£
Debtors	300	-
Prepayments	818	870
	<u>1,118</u>	<u>870</u>

6 Cash at bank and in hand	2020	2019
	£	£
Cash at bank	96,360	76,611
Cash in hand	89	49
Credit cards	(850)	(184)
	<u>95,599</u>	<u>76,476</u>

7 Creditors and accruals	2020	2019
	£	£
Creditors	1,625	2,327
Accruals	1,032	1,032
	<u>2,657</u>	<u>3,359</u>

St Johns Under 5's Pre-school

Notes to the accounts continued

for the year ended 31 August 2020

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

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St Johns Under 5's Pre-school

Independent examiner's report to the trustees of St Johns Under 5's Pre-school

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Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

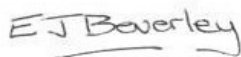
I confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

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- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Signed:



Name: E J Beverley

Relevant professional qualification or body: FCCA

Date: 01/03/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW