

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		<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

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St Johns Under 5's Pre-school

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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

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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

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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.

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

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.

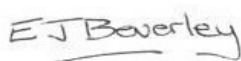
I confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

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:



Name: E J Beverley

Relevant professional qualification or body: FCCA

Date: 01/03/2021

West Yorkshire Community Accounting Service

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34 Lupton Street
Leeds
LS10 2QW