

**NORTHGATE PRE SCHOOL AND TODDLERS LIMITED**

**A company limited by guarantee**

**Report and Financial Statements**

**For the year ended 31st August 2021**

**Registered Company Number: 08073646 (England and Wales)**

**Registered Charity Number: 1150476**

**Northgate Pre School And Toddlers Limited**

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**For the year ended 31st August 2021**

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## **Northgate Pre School And Toddlers Limited**

### **Company Information**

**For the year ended 31st August 2021**

#### **Status**

The organisation is a charitable company limited by guarantee, incorporated on 17 May 2012 and registered as a charity on 14 January 2013. The company was established under a memorandum of association which established the objects of the charitable company and is governed by its articles of association.

#### **Directors and Trustees**

Every effort is made to ensure that we have a representative committee who are able to support the smooth running of our organisation. Members are recruited through relevant organisations, users of the service and those who work within the local community.

#### **Directors**

Mrs L J Holmes  
Mr M Rogers  
Ms J D Holmes

#### **Trustees**

Ms S M Bartram  
Ms L J Holmes  
Mr M Rogers  
Mrs J D Holmes

#### **Secretary**

Ms S M Bartram

#### **Registered Office**

9 Crown Road  
Tickhill  
Doncaster  
South Yorkshire  
DN11 9PA

#### **Independent Examiners**

Enterprise Chartered Certified Accountants  
8 Castlegate  
Tickhill  
Doncaster  
DN11 9QU

#### **Bankers**

HSBC Bank PLC  
1 High Street  
Doncaster  
South Yorkshire  
DN1 1EE

## **Northgate Pre School And Toddlers Limited**

### **Report of the Trustees**

#### **For the year ended 31st August 2021**

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 August 2021

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum of association and the Statement of Recommended Practice - Accounting and Reporting by Charities.

#### **Object of the Charity**

The object of the charity is to provide early years services to families who live in and around the community of Tickhill in Doncaster.

There are two services: A pre school and a baby & toddler services. Northgate works in partnership with parents, carers, families and key services agencies to provide high quality care and learning opportunities.

#### **Investment Policy**

Under the memorandum and articles of association, the charity has the power to make any investments which the trustees see fit. Aside from retaining a prudent amount in our reserves, most of the charity's funds are spent in the short term.

#### **Review of Activities and Financial Information**

The trustees report that Northgate has made a deficit during this financial year - however this is down to expenditure on both the pre school and community hub settings, and coming out of the pandemic. The trustees are confident that as we move into the next financial year we will likely deliver a surplus as per previous years.

#### **Reserves Policy**

The Management Committee has examined the charity's requirements for reserves, in the light of the main risks to the organisation. The reserves are needed to meet the working capital requirements of the charity. The committee are confident that at the current level they would be able to continue the current activities of the charity, even in the event of a significant drop in funding. The strategy is to build our reserves and the management committee remains optimistic about this. However, the committee is aware of the changing regimes and is realistic in being economically aware that it may prove difficult to achieve this. In the short term a simplistic solution will be to curtail some existing activities and expenditure, should such circumstances arise.

#### **Risk Management**

The trustees will seek to review risks and provide a mitigation strategy on an ongoing basis but subject to a formal annual review.

#### **Trustees' responsibilities in relation to the Financial Statements**

Law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required to:

## **Northgate Pre School And Toddlers Limited**

### **Report of the Trustees - continued** **For the year ended 31st August 2021**

#### **Trustees' responsibilities in relation to the Financial Statements**

- \* Select suitable accounting policies and then apply them consistently;
- \* Make judgments and estimates that are reasonable and prudent;
- \* State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- \* Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

#### **Financial Review**

At a time of economic uncertainty where there have been considerable cuts in the levels and availability of funding to the charitable and voluntary sectors, the trustees consider the deficit to be acceptable and have implemented plans to return to surplus.

The retained surpluses are being designated into funds to support the growth and longevity of the centre in the coming years. The trustees wish to extend their thanks to all staff, volunteers, funders and supporters for their assistance in helping us achieve our goals.

Approved by the trustees on 25th May 2022 and signed on its behalf by:



Mr M Rogers  
Director

**Independent Examiners Report to the Trustees of**  
**Northgate Pre School And Toddlers Limited**  
**For the year ended 31st August 2021**

We report on the accounts of Northgate Pre School And Toddlers Ltd for the year ended 31 August 2021 which are set out on pages 5 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 145(1) of the Charities Act 2011) and that an independent examination is needed.

It is our responsibility to:

- \* examine the accounts under section 145 of the Charities Act 2011;
- \* to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act 2011; and
- \* to state whether particular matters have come to our attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respects the requirements to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the method and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Jon Lister FCCA

Enterprise Chartered Certified Accountants

8 Castlegate

Tickhill

Doncaster

South Yorkshire

DN11 9QU

Dated:

25/05/2022

**Northgate Pre School And Toddlers Limited**

**Statement of Financial Activities (including Income & Expenditure Account)**  
**For the year ended 31st August 2021**

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
	Notes				
<b>INCOMING RESOURCES</b>					
Incoming resources from the operating activities of the Charity:					
Charity:	2	1,277	-	1,277	806
In furtherance of the objectives	3	119,056	-	119,056	134,556
Investment income	4	0	-	0	2
<b>TOTAL INCOMING RESOURCES</b>		<b>120,333</b>	<b>-</b>	<b>120,333</b>	<b>135,365</b>
<b>RESOURCES EXPENDED</b>					
Charitable expenditure:					
Activities in furtherance of the charity's objects	5	121,163	-	121,163	102,212
Management and administration	5	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>121,163</b>	<b>-</b>	<b>121,163</b>	<b>102,212</b>
<b>NET (OUTGOING) / INCOMING RESOURCES</b>		<b>(830)</b>	<b>-</b>	<b>(830)</b>	<b>33,153</b>
Total funds brought forward		<b>78,526</b>	<b>-</b>	<b>78,526</b>	<b>45,373</b>
<b>TRANSFERS</b>	12	-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>77,696</b>	<b>-</b>	<b>77,696</b>	<b>78,526</b>

All of the results relate to continuing activities.

**Northgate Pre School And Toddlers Limited**  
**Balance Sheet as at 31 August 2021**

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	9		14,134		654
<b>CURRENT ASSETS</b>					
Debtors	10	3,783		3,782.76	
Cash at bank and in hand		<u>65,515</u>		<u>101,972</u>	
		69,298		105,755	
<b>CURRENT LIABILITIES</b>					
Creditors due within one year	11	<u>5,736</u>		<u>27,882</u>	
<b>NET CURRENT ASSETS</b>			<u>63,562</u>		<u>77,872</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>77,696</u></u>		<u><u>78,526</u></u>
<b>FUNDS</b>					
Unrestricted funds	12		77,696		78,526
Restricted funds	13		-		-
Other Reserves			<u>-</u>		<u>-</u>
<b>TOTAL FUNDS</b>			<u><u>77,696</u></u>		<u><u>78,526</u></u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The company is entitled to exemption from the audit requirement contained within section 477 of the Companies Act 2006, for the year ended 31 August 2021. No member of the company has deposited a notice pursuant to section 476, requiring an audit of these accounts.

These financial statements were approved by the trustees on 25th May 2022

The directors have acknowledged their responsibilities for preparing account which give a true and fair view of the Company and of the profit/loss (which ever is applicable for the year then ended in accordance with the requirements of the Companies Act 2006 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the Company.

The directors have acknowledged their responsibilities for ensuring that the Company keeps accounting records which comply with the Companies Act 2006.

  
Mr M Rogers - Director

Date: 23/5/2022



## **Northgate Pre School And Toddlers Limited**

### **Notes to the Financial Statements** **For the year ended 31st August 2021**

#### **1 ACCOUNTING POLICIES**

##### **Basis of accounting**

The principal accounting policies which are adopted consistently in the preparation of the financial statements are set out below.

##### **a) Basis of accounting**

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice: FRS102 issued January 2015.

##### **b) Incoming resources**

All income resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

##### **C) Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive for any VAT which can be recovered.

##### **Allocation of expenditure**

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.

##### **d) Tangible fixed assets and depreciation**

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

Computer Equipment	3 Year Straight Line
Fixtures and Fittings	15% Reducing Balance
Land and Buildings	Not Depreciated

## **Northgate Pre School And Toddlers Limited**

### **Notes to the Financial Statements - continued** **For the year ended 31st August 2021**

#### **F) Fund accounting**

The funds held by the charity are either:

- \* Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- \* Designated funds - these are funds set aside by the trustees out of restricted general funds for specific future purposes or projects.
- \* Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### **2 Donations, legacies and similar incoming resources**

	2021 £	2020 £
Donations and fundraising	1,277	806
	<u>1,277</u>	<u>806</u>

#### **3 Activities in furtherance of the charity's activities**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
In furtherance of the objectives				
Child care fees	14,712	-	14,712	27,553
Event Income	8,960	-	8,960	-
DMBC	83,819	-	83,819	83,130
Other Income	6,238	-	6,238	10,000
JRS Grant Income	5,328	-	5,328	13,873
	<u>119,056</u>	<u>-</u>	<u>119,056</u>	<u>134,556</u>

#### **4 Investment income**

	2021 £	2020 £
Bank interest	<u>0</u>	<u>2</u>

## **Northgate Pre School And Toddlers Limited**

### **Notes to the Financial Statements - continued**

**For the year ended 31st August 2021**

#### **5 Allocation of resources expended**

	Charitable activities	Management & admin	Total 2021	Total 2020
	£	£	£	£
Staff Costs	81,500	-	81,500	75,431
Property costs	20,417	-	20,417	14,836
Administrative expenses	9,850	-	9,850	9,051
Resources and consumables	9,396	-	9,396	2,894
	<b>121,163</b>	<b>-</b>	<b>121,163</b>	<b>102,212</b>

#### **6 Staff numbers and costs**

	2021	2020
	£	£
Staff costs:		
Wages and Social security costs	<b>81,500</b>	<b>75,431</b>

The average number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2021	2020
	Number	Number
	<b>9</b>	<b>9</b>

There were no employees with emoluments above £50,000.

None of the trustees received any remuneration or reimbursement of expenses during the year

#### **7 Net income resources**

This is stated after charging:

	2021	2020
Depreciation	773	322
Independent examination	1,000	945
	<b>1,773</b>	<b>1,267</b>

#### **8 Taxation**

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

# Northgate Pre School And Toddlers Limited

## Notes to the Financial Statements - continued For the year ended 31st August 2021

### 9 TANGIBLE FIXED ASSETS

	Land & Buildings £	Fixtures & Fittings £	Computer Equipment £	Total £
<b>COST</b>				
At 1st September 2020	-	-	976	976
Additions	10,785	3,263	205	14,253
At 31st August 2021	10,785	3,263	1,181	15,229
<b>DEPRECIATION</b>				
At 1st September 2020	-	-	322	322
Charge for year	-	489	283	773
At 31st August 2021	-	489	605	1,095
<b>NET BOOK VALUE</b>				
At 31st August 2021	10,785	2,774	576	14,134
At 31st August 2020	-	-	654	654

### 10 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Childcare fees	-	-
Prepayments	-	-
Other tax and social security	3,783	3,783
	<b>3,783</b>	<b>3,783.00</b>

### 11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors		
Other tax and social security	225	94
Accruals and deferred income	5,510	27,788
	<b>5,736</b>	<b>27,882</b>

**Northgate Pre School And Toddlers Limited**

**Notes to the Financial Statements - continued**  
**For the year ended 31st August 2021**

**12 Unrestricted funds**

	<b>Balance at 01/09/2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31/08/2021</b>
General fund	78,526	120,333	121,163	-	77,696
Designated funds	-	-	-	-	-
<b>Total unrestricted funds</b>	<b>78,526</b>	<b>120,333</b>	<b>121,163</b>	<b>-</b>	<b>77,696</b>

**13 Restricted Funds**

	<b>Balance at 01/09/2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31/08/2021</b>
	-	-	-	-	-