

ROWLEY LANE PRE-SCHOOL

England & Wales · Charity number 1155187

Details

Status Registered

Legal form Charitable company

Company number [08613850](#)

Registered 2014-01-06

Register [View on the Charity Commission register](#)

Contact

Address The Cabin
Behind Rowley Lane J I N School
Lepton
Huddersfield

Phone 01484606971

Email admin@rowleylanepreschool.co.uk

Website www.rowleylanepreschool.co.uk

Activities

Objects: THE OBJECTS OF THE PRE-SCHOOL (THE OBJECTS) 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: Charity Parent Led Pre-School, OFSTED registered, providing term time care to 2 - 5 year olds.

Classification

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

Geography

- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£355,138	£290,311	-	-
2024-08-31	£274,036	£237,050	-	-
2023-08-31	£225,144	£225,474	-	-
2022-08-31	£245,241	£208,942	-	-
2021-08-31	£185,534	£161,889	-	-
2020-08-31	£162,996	£142,819	-	-

Trustees

Name	Role	Appointed
ADAM JOHN BLAND	Chair	2017-05-05
Bianca Helen Nathan		2020-09-01
Jennifer Elizabeth Shore		2016-08-28
NAOMI RUTH HINCHLIFFE		2017-05-05

Accounts

Charity Registration No. 1155187

Company Registration No. 08613850 (England and Wales)

ROWLEY LANE PRE SCHOOL
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

ROWLEY LANE PRE SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss J Shore Mr A J Bland Mrs N R Hinchliffe Ms B H Nathan
Charity number	1155187
Company number	08613850
Registered office	Portacabin Behind Rowley Lane School Rowley Lane School Lepton Huddersfield HD8 0JD
Independent examiner	TaxAssist Accountants 9 Knowl Road Mirfield WF14 8DQ

ROWLEY LANE PRE SCHOOL

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ROWLEY LANE PRE SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report and accounts for the year ended 31 August 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Miss J Shore
Mr A J Bland
Mrs N R Hinchliffe
Ms B H Nathan

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities

The charity's objects are to remain operational without the reliance of restricted funds. The policies adopted in furtherance of these objects remain unchanged during the Period. We will continue to work towards growing the Committee to ensure the longevity of the preschool from an operational point.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year, and where possible added to.

On behalf of the board of trustees

Mr A Bland - Chair

Trustee

Dated:

ROWLEY LANE PRE SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROWLEY LANE PRE SCHOOL

I report on the accounts of the charity for the year ended 31 August 2025, which are set out on pages 3 to 8.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Rowley Lane Pre School for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my 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

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

TaxAssist Accountants
9 Knowl Road
Mirfield
WF14 8DQ

Dated.....

ROWLEY LANE PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<u>Incoming resources from generated funds</u>					
Investment income	2	2,583	-	2,583	1,130
Incoming resources from charitable activities	3	352,555	-	352,614	272,906
Total incoming resources		355,138	-	355,197	274,036
<u>Resources expended</u>					
	4				
Charitable activities					
Wages and salaries		239,358	-	239,358	199,188
Food, toys & equipment		23,071	-	23,071	18,898
Fundraising event		81	-	81	61
Total charitable expenditure		262,510	-	262,510	218,147
Management, administration and overheads		27,801	-	26,315	18,903
Total resources expended		290,311	-	288,825	237,050
Net income/(expenditure) for the year/ Net movement in funds		64,827	-	64,827	36,986
Fund balances at 1 September 2024		171,492	2,609	174,101	137,115
Fund balances at 31 August 2025		236,319	2,609	238,928	174,101

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ROWLEY LANE PRE SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	6		4,857		2,767
Current assets					
Debtors	7	1,696		1,672	
Cash at bank and in hand	10	240,921		177,953	
		242,617		179,625	
Creditors: amounts falling due within one year	8	(8,546)		(8,291)	
Net current assets			234,071		171,334
Total assets less current liabilities			238,928		174,101
Income funds					
Restricted funds			2,609		2,609
Unrestricted funds			236,319		171,492
			238,928		174,101

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

ROWLEY LANE PRE SCHOOL

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2025

The accounts were approved by the Board on

Mr A Bland - Chair

Trustee

Ms B H Nathan

Trustee

Mrs N Hinchliffe

Trustee

Miss J Shore

Trustee

Company Registration No. 08613850

ROWLEY LANE PRE SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	33% straight line
Fixtures, fittings & equipment	33% straight line

2 Investment income

	2025	2024
	£	£
Interest receivable	2,583	1,130

3 Incoming resources from charitable activities

	2025	2024
	£	£
Fees	136,081	160,709
NEF Funding	214,303	85,803
Income from fundraising events	1,671	525
Donations	-	25,869
Sundry Income	500	-
	352,555	272,906

ROWLEY LANE PRE SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

4 Total resources expended

	Total 2025 £	Total 2024 £
Charitable activities		
Wages, salaries and national insurance	239,358	199,188
Food, toys & equipment	23,071	18,898
Fundraising costs	81	61
	<u>262,510</u>	<u>218,147</u>
Governance costs	26,245	18,231
Depreciation	1,556	672
	<u>290,311</u>	<u>237,050</u>
Total resources expended	290,311	237,050

5 Trustees

During the year 1 (2024: 1) trustee was employed by the Charity and received a salary of £33,429 (2024: £31,297) in recognition of their employment services provided.

6 Tangible fixed assets

	Plant and Machinery £	Fixtures, Fittings etc £	Total £
Cost			
At 1 September 2024	3,029	2,721	5,750
Additions in the year	646	3,000	3,646
	<u>3,675</u>	<u>5,721</u>	<u>9,396</u>
At 31 August 2025	3,675	5,721	9,396
Depreciation			
At 1 September 2024	2,702	281	2,983
Charge for the year	399	1,157	1,556
	<u>3,101</u>	<u>1,438</u>	<u>4,539</u>
At 31 August 2025	3,101	1,438	4,539
Net Book Value			
At 31 August 2025	574	4,283	4,857
At 31 August 2024	327	2,440	2,767

ROWLEY LANE PRE SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

7	Debtors	2025	2024
		£	£
	Trade debtors	-	-
	Prepayments and accrued income	1,696	1,672
		1,696	1,672
8	Creditors: amounts falling due within one year	2025	2024
		£	£
	Trade creditors	58	54
	Other creditors	1,773	1,906
	Accruals	6,715	6,331
		8,546	8,291
9	Pension and other post-retirement benefit commitments		
	Defined contribution		
		2025	2024
		£	£
	Contributions payable by the company for the year	4,066	3,383
10	Cash at bank and in hand		
	Cash reserves are being actively managed and, where possible, increased to cover future anticipated major costs in relation to the building used by the Company.		

Accounts

Registered Number 08613850

ROWLEY LANE PRE-SCHOOL

Micro-entity Accounts

31 August 2024

Micro-entity Balance Sheet as at 31 August 2024

	<i>Notes</i>	<i>2024</i>	<i>2023</i>
		£	£
Fixed Assets		2,767	718
Current Assets		177,953	165,391
Prepayments and accrued income		1,672	1,252
Creditors: amounts falling due within one year		(8,291)	(30,246)
Net current assets (liabilities)		<u>171,334</u>	<u>136,397</u>
Total assets less current liabilities		<u>174,101</u>	<u>137,115</u>
Total net assets (liabilities)		<u>174,101</u>	<u>137,115</u>
Reserves		<u>174,101</u>	<u>137,115</u>

- For the year ending 31 August 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 14 May 2025

And signed on their behalf by:

Mr A Bland, Director

Ms BH Nathan, Director

Notes to the Micro-entity Accounts for the period ended 31 August 2024**1 Employees**

	<i>2024</i>	<i>2023</i>
Average number of employees during the period	14	12

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Accounts

Charity Registration No. 1155187

Company Registration No. 08613850 (England and Wales)

ROWLEY LANE PRE SCHOOL
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

ROWLEY LANE PRE SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss J Shore Mr A J Bland Mrs N R Hinchliffe Ms B H Nathan
Charity number	1155187
Company number	08613850
Registered office	Portacabin Behind Rowley Lane School Rowley Lane School Lepton Huddersfield HD8 0JD
Independent examiner	TaxAssist Accountants 1st Floor, Midland House 77 Huddersfield Road Mirfield WF14 8BL

ROWLEY LANE PRE SCHOOL

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ROWLEY LANE PRE SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report and accounts for the year ended 31 August 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Miss J Shore
Mr A J Bland
Mrs N R Hinchliffe
Ms B H Nathan

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities

The charity's objects are to remain operational without the reliance of restricted funds. The policies adopted in furtherance of these objects remain unchanged during the Period. We will continue to work towards growing the Committee to ensure the longevity of the preschool from an operational point.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year, and where possible added to.

On behalf of the board of trustees

Mr A Bland - Chair
Trustee

Dated: 2nd May 2024

ROWLEY LANE PRE SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROWLEY LANE PRE SCHOOL

I report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages 3 to 8.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Rowley Lane Pre School for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my 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

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

TaxAssist Accountants
1st Floor, Midland House
77 Huddersfield Road
Mirfield
WF14 8BL

Dated: 2nd May 2024

ROWLEY LANE PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<u>Incoming resources from generated funds</u>					
Investment income	2	1,740	-	1,740	34
Incoming resources from charitable activities	3	223,404	-	223,404	245,207
Total incoming resources		225,144	-	225,144	245,241
<u>Resources expended</u>					
	4				
<u>Charitable activities</u>					
Wages and salaries		189,657	-	189,657	178,852
Food, toys & equipment		17,771	-	17,771	15,425
Fundraising event		176	-	176	827
Total charitable expenditure		207,604	-	207,604	195,104
Management, administration and overheads		17,870	-	17,870	13,838
Total resources expended		225,474	-	225,474	208,942
Net income/(expenditure) for the year/ Net movement in funds		(330)	-	(330)	36,299
Fund balances at 1 September 2022		134,836	2,609	137,445	101,146
Fund balances at 31 August 2023		134,506	2,609	137,115	137,445

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ROWLEY LANE PRE SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6		718		1,109
Current assets					
Debtors	7	1,252		828	
Cash at bank and in hand	10	165,391		163,615	
		<u>166,643</u>		<u>164,443</u>	
Creditors: amounts falling due within one year	8	<u>(30,246)</u>		<u>(28,107)</u>	
Net current assets			<u>136,397</u>		<u>136,336</u>
Total assets less current liabilities			<u>137,115</u>		<u>137,445</u>
Income funds					
Restricted funds			2,609		2,609
Unrestricted funds			<u>134,506</u>		<u>134,836</u>
			<u>137,115</u>		<u>137,445</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

ROWLEY LANE PRE SCHOOL

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2023

The accounts were approved by the Board on 2nd May 2024

Mr A Bland - Chair

Trustee

Ms B H Nathan

Trustee

Mrs N Hinchliffe

Trustee

Miss J Shore

Trustee

Company Registration No. 08613850

ROWLEY LANE PRE SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

4 Total resources expended

	Total 2023 £	Total 2022 £
Charitable activities		
Wages, salaries and national insurance	189,657	178,852
Food, toys & equipment	17,771	15,425
Fundraising costs	176	827
	<u>207,604</u>	195,104
Governance costs	17,479	13,535
Depreciation	391	303
	<u>225,474</u>	<u>208,942</u>
Total resources expended	225,474	208,942

5 Trustees

During the year 1 (2022: 1) trustee was employed by the Charity and received a salary of £28,522 (2022: £25,858) in recognition of their employment services provided.

6 Tangible fixed assets

	Plant and machinery £
Cost	
At 1 September 2022	3,029
Additions in the year	-
	<u>3,029</u>
At 31 August 2023	3,029
Depreciation	
At 1 September 2022	1,920
Charge for the year	391
	<u>2,311</u>
At 31 August 2023	2,311
Net book value	
At 31 August 2023	718
	<u><u>718</u></u>
At 31 August 2022	<u><u>1,109</u></u>

ROWLEY LANE PRE SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

7	Debtors	2023	2022
		£	£
	Trade debtors	-	-
	Prepayments and accrued income	<u>1,252</u>	<u>828</u>
		1,252	828
8	Creditors: amounts falling due within one year	2023	2022
		£	£
	Trade creditors	1,431	-
	Other creditors	25,871	25,955
	Accruals	<u>2,944</u>	<u>2,152</u>
		30,246	28,107
9	Pension and other post-retirement benefit commitments		
	Defined contribution		
		2023	2022
		£	£
	Contributions payable by the company for the year	<u>2,944</u>	<u>2,684</u>
10	Cash at bank and in hand		

Cash reserves are being actively managed and, where possible, increased to cover future anticipated major costs in relation to the building used by the Company.

ROWLEY LANE PRE-SCHOOL

England & Wales - Charity number 1155187

Accounts

Registered Number 08613850

ROWLEY LANE PRE-SCHOOL

Micro-entity Accounts

31 August 2022

Micro-entity Balance Sheet as at 31 August 2022

	<i>Notes</i>	<i>2022</i>	<i>2021</i>
		£	£
Fixed Assets		1,109	239
Current Assets		163,615	126,705
Prepayments and accrued income		828	936
Creditors: amounts falling due within one year		(28,107)	(26,734)
Net current assets (liabilities)		<u>136,336</u>	<u>100,907</u>
Total assets less current liabilities		<u>137,445</u>	<u>101,146</u>
Total net assets (liabilities)		<u>137,445</u>	<u>101,146</u>
Reserves		<u>137,445</u>	<u>101,146</u>

- For the year ending 31 August 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 16 May 2023

And signed on their behalf by:

Mr A Bland, Director

Ms B H Nathan, Director

Notes to the Micro-entity Accounts for the period ended 31 August 2022**1 Employees**

	<i>2022</i>	<i>2021</i>
Average number of employees during the period	14	14

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Accounts

Charity Registration No. 1155187

Company Registration No. 08613850 (England and Wales)

ROWLEY LANE PRE SCHOOL
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

ROWLEY LANE PRE SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss J Shore Mr A J Bland Mrs N R Hinchliffe Ms B H Nathan (appointed 1 September 2020)
Charity number	1155187
Company number	08613850
Registered office	Portacabin Behind Rowley Lane School Rowley Lane School Lepton Huddersfield HD8 0JD
Independent examiner	TaxAssist Accountants 34 Bradford Road Brighouse West Yorkshire HD6 1RW

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ROWLEY LANE PRE SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report and accounts for the year ended 31 August 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Miss J Shore

Mr A J Bland

Mrs N R Hinchliffe

Ms B H Nathan (appointed 1 September 2020)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities

The charity's objects are to remain operational without the reliance of restricted funds. The policies adopted in furtherance of these objects remain unchanged during the Period. We will continue to work towards growing the Committee to ensure the longevity of the preschool from an operational point.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year, and where possible added to.

On behalf of the board of trustees

Mr A Bland - Chair

Trustee

Dated:

ROWLEY LANE PRE SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROWLEY LANE PRE SCHOOL

I report on the accounts of the charity for the year ended 31 August 2021, which are set out on pages 3 to 8.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Rowley Lane Pre School for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my 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

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

TaxAssist Accountants

34 Bradford Road
Brighouse
West Yorkshire
HD6 1RW

Dated:

ROWLEY LANE PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<u>Incoming resources from generated funds</u>					
Investment income	2	102	-	102	82
Incoming resources from charitable activities	3	185,432	-	185,432	140,518
Incoming resources from generated funds		185,534	-	185,534	140,600
Covid-19 Grant Income		-	-	-	10,000
CJRS Funding		-	-	-	12,396
Total incoming resources		185,534	-	185,534	162,996
<u>Resources expended</u>					
	4				
Charitable activities					
Wages and salaries		123,585	-	123,585	110,265
Food, toys & equipment		16,128	-	16,128	15,279
Fundraising event		453	-	453	-
Total charitable expenditure		140,166	-	140,166	125,544
Management, administration and overheads		21,723	-	21,723	17,275
Total resources expended		161,889	-	161,889	142,819
Net income/(expenditure) for the year/ Net movement in funds		23,645	-	23,645	20,177
Fund balances at 1 September 2019		74,892	2,609	77,501	57,324
Fund balances at 31 August 2020		98,537	2,609	101,146	77,501

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ROWLEY LANE PRE SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	6		239		524
Current assets					
Debtors	7	936		2,248	
Cash at bank and in hand		126,705		101,477	
		<u>127,641</u>		<u>103,725</u>	
Creditors: amounts falling due within one year	8	<u>(26,734)</u>		<u>(26,748)</u>	
Net current assets			<u>100,907</u>		<u>76,977</u>
Total assets less current liabilities			<u>101,146</u>		<u>77,501</u>
Income funds					
Restricted funds			2,609		2,609
Unrestricted funds			<u>98,537</u>		<u>74,892</u>
			<u>101,146</u>		<u>77,501</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

ROWLEY LANE PRE SCHOOL

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2021

The accounts were approved by the Board on

Mr A Bland - Chair

Trustee

Ms B H Nathan

Trustee

Mrs N Hinchliffe

Trustee

Miss J Shore

Trustee

Company Registration No. 08613850

NOTES TO THE ACCOUNTS

1 Accounting policies

The accounts have been prepared under the historical cost convention.

1.2 Tangible fixed assets and depreciation

Plant and machinery	33% straight line
---------------------	-------------------

	2021 £	2020 £
Interest receivable	102	82

	2021	2020
	£	£
Fees	101,940	78,288
NEF Funding	81,697	60,045
Income from fundraising events	620	1,705
Uniforms / Sundry income	1,175	480
	<u>185,432</u>	<u>140,518</u>

ROWLEY LANE PRE SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

4 Total resources expended

	Total 2021 £	Total 2020 £
Charitable activities		
Wages, salaries and national insurance	123,585	110,265
Food, toys & equipment	16,128	15,279
Fundraising costs	453	-
	<u>140,166</u>	<u>125,544</u>
Governance costs	21,438	16,990
Depreciation	285	285
	<u>161,889</u>	<u>142,819</u>
Total resources expended	161,889	142,819

5 Trustees

During the year 1 (2020: 11) trustee was employed by the Charity and received a salary of £22,835 (2020: £20,395) in recognition of their employment services provided.

6 Tangible fixed assets

	Plant and machinery £
Cost	
At 1 September 2020	1,856
Additions in the year	-
	<u>1,856</u>
At 31 August 2021	1,856
Depreciation	
At 1 September 2020	1,332
Charge for the year	285
	<u>1,617</u>
At 31 August 2020	1,617
Net book value	
At 31 August 2020	239
	<u>524</u>
At 31 August 2019	<u>524</u>

ROWLEY LANE PRE SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

7	Debtors	2021	2020
		£	£
	Trade debtors	-	1,482
	Prepayments and accrued income	936	766
		936	2,248
8	Creditors: amounts falling due within one year	2021	2020
		£	£
	Other creditors	25,946	25,876
	Accruals	788	872
		26,734	26,748
9	Pension and other post-retirement benefit commitments		
	Defined contribution		
		2020	2020
		£	£
	Contributions payable by the company for the year	1,719	1,297

Accounts

Charity Registration No. 1155187

Company Registration No. 08613850 (England and Wales)

ROWLEY LANE PRE SCHOOL
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

ROWLEY LANE PRE SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss J Shore
	Mr J Fletcher (resigned 31 August 2020)
	Mr A J Bland
	Mrs N R Hinchliffe
	Ms B H Nathan (appointed 1 September 2020)
Charity number	1155187
Company number	08613850
Registered office	Portacabin Behind Rowley Lane School
	Rowley Lane School
	Lepton
	Huddersfield
Independent examiner	HD8 0JD
	TaxAssist Accountants
	34 Bradford Road
	Brighouse
	West Yorkshire
	HD6 1RW

ROWLEY LANE PRE SCHOOL

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Statement of financial activities	3
Balance sheet	4 - 5
Notes to the accounts	6 - 8

ROWLEY LANE PRE SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report and accounts for the year ended 31 August 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Miss J Shore

Mr A J Bland

Mrs N R Hinchliffe

Ms B H Nathan (appointed 1 September 2020)

Mr J Fletcher (resigned 31 August 2020)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities

The charity's objects are to remain operational without the reliance of restricted funds. The policies adopted in furtherance of these objects remain unchanged during the Period. We will continue to work towards growing the Committee to ensure the longevity of the preschool from an operational point.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year, and where possible added to.

On behalf of the board of trustees

Mr A Bland - Chair

Trustee

Dated:

ROWLEY LANE PRE SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROWLEY LANE PRE SCHOOL

I report on the accounts of the charity for the year ended 31 August 2020, which are set out on pages 3 to 8.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Rowley Lane Pre School for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

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- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

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Independent examiner's statement

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

TaxAssist Accountants

34 Bradford Road
Brighouse
West Yorkshire
HD6 1RW

Dated:

ROWLEY LANE PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<u>Incoming resources from generated funds</u>					
Investment income	2	82	-	82	92
Incoming resources from charitable activities	3	140,518	-	140,518	137,277
Incoming resources from generated funds		140,600	-	140,600	137,369
Covid-19 Grant Income		10,000	-	10,000	-
CJRS Funding		12,396	-	12,396	-
Total incoming resources		162,996	-	162,996	137,369
<u>Resources expended</u>					
	4				
Charitable activities					
Wages and salaries		110,265	-	110,265	81,902
Food, toys & equipment		15,279	-	15,279	5,317
Fundraising event		-	-	-	2,166
Total charitable expenditure		125,544	-	125,544	89,385
Management, administration and overheads		17,275	-	17,275	17,093
Total resources expended		142,819	-	142,819	106,478
Net income/(expenditure) for the year/ Net movement in funds		20,177	-	20,177	30,891
Fund balances at 1 September 2019		54,715	2,609	57,324	26,433
Fund balances at 31 August 2020		74,892	2,609	77,501	57,324

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ROWLEY LANE PRE SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	6		524		809
Current assets					
Debtors	7	2,248		1,747	
Cash at bank and in hand		101,477		81,769	
		103,725		83,516	
Creditors: amounts falling due within one year	8	(26,748)		(27,001)	
Net current assets			76,977		56,515
Total assets less current liabilities			77,501		57,324
Income funds					
Restricted funds			2,609		2,609
Unrestricted funds			74,892		54,715
			77,501		57,324

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

ROWLEY LANE PRE SCHOOL

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2020

The accounts were approved by the Board on

Mr A Bland - Chair

Ms B H Nathan

Trustee

Trustee

Mrs N Hinchliffe

Miss J Shore

Trustee

Trustee

Company Registration No. 08613850

FOR THE YEAR ENDED 31 AUGUST 2020

ROWLEY LANE PRE SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

4 Total resources expended

	Total 2020 £	Total 2019 £
Charitable activities		
Wages, salaries and national insurance	110,265	81,902
Food, toys & equipment	15,279	5,317
Fundraising costs	-	2,166
	125,544	89,385
Governance costs	16,990	16,934
Depreciation	285	159
	142,819	106,478

5 Trustees

During the year 1 (2019: nil) trustee was employed by the Charity and received a salary of £20,395 (2019: £nil) in recognition of their employment services provided.

6 Tangible fixed assets

	Plant and machinery £
Cost	
At 1 September 2019	1,856
Additions in the year	-
At 31 August 2020	1,856
Depreciation	
At 1 September 2019	1,047
Charge for the year	285
At 31 August 2020	1,332
Net book value	
At 31 August 2020	524
At 31 August 2019	809

ROWLEY LANE PRE SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

7	Debtors	2020	2019
		£	£
	Trade debtors	1,482	1,009
	Prepayments and accrued income	766	738
		2,248	1,747
8	Creditors: amounts falling due within one year	2020	2019
		£	£
	Other creditors	25,876	26,332
	Accruals	872	669
		26,748	27,001
9	Pension and other post-retirement benefit commitments		
	Defined contribution		
		2020	2019
		£	£
	Contributions payable by the company for the year	1,297	715
