

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 HD8 0JD
Independent examiner	TaxAssist Accountants 34 Bradford Road Brighouse West Yorkshire HD6 1RW

ROWLEY LANE PRE SCHOOL

CONTENTS

	Page
Trustees' report	1
Independent examiners' report	2
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.

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 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

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 2020

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
---------------------	-------------------

2 Investment income

	2020 £	2019 £
Interest receivable	<u>82</u>	<u>92</u>

3 Incoming resources from charitable activities

	2020 £	2019 £
Fees	78,288	65,465
NEF Funding	60,045	67,717
Income from fundraising events	1,705	2,585
Uniforms / Sundry income	<u>480</u>	<u>1,510</u>
	<u>140,518</u>	<u>137,277</u>

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
	<u>125,544</u>	<u>89,385</u>
Governance costs	16,990	16,934
Depreciation	285	159
	<u>142,819</u>	<u>106,478</u>
Total resources expended	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
