

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

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 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

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
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	2023	2022
	£	£
Interest receivable	1,740	34

	2023	2022
	£	£
Fees	189,408	135,772
NEF Funding	33,325	108,141
Income from fundraising events	671	1,081
Uniforms / Sundry income	-	213
	<u>223,404</u>	<u>245,207</u>

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.