

ALLENDALE PRE-SCHOOL

England & Wales · Charity number 1158782

Details

Status Registered

Legal form CIO

Registered 2014-10-06

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

Contact

Address Allendale Pre School
Shilburn Road
Allendale
Hexham
Northumberland
NE47 9PT

Phone 01434683042

Email allendalepreschool@googlemail.com

Website www.allendalepreschool.co.uk

Activities

Objects: 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 BY: (A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, 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; (B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS; (C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: A pre school EYFS setting for children in the Allen Valleys and surrounding areas.

Classification

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

Geography

- **Area of benefit:** LOCAL
- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£96,913	£104,812	-	-
2023-08-31	£98,251	£94,375	-	-
2022-08-31	£89,234	£89,008	-	-
2021-08-31	£110,467	£81,778	-	-
2020-08-31	£93,515	£74,328	-	-

Trustees

Name	Role	Appointed
Cornelis Van Der Land		2023-02-15
David Reid		2024-01-23
Nicola Thompson		2025-02-03

ALLENDALE PRE-SCHOOL

England & Wales - Charity number 1158782

Accounts



Shilburn Road, Allendale, Hexham, Northumberland, NE47 9PT
Tel: (01434) 683042 Email: allendalepreschool@googlemail.com Web: www.allendalepreschool.co.uk
Charity no: 1158782

ALLENDALE PRE-SCHOOL

**TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 AUGUST 2024**

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

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**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

CHARITY INFORMATION

Charity registration number

1158782

Address

Happy Days, Shilburn Road, Allendale, Hexham, Northumberland, NE47 9PT

Trustees

David Reid (appointed 23 January 2024)

Emma Jobson

Kathleen Forsyth

Cornelis Van Der Land

Rebecca Van Der Land

Independent examiner

Counting North, Salvus House, Aykley Heads, Durham City, Durham, DH1 5TS

Bankers

Barclays Bank plc, Jenkins House, Bishop Auckland, DL14 7TH

ALLENDALE PRE-SCHOOL

YEAR ENDED 31 AUGUST 2024

TRUSTEES REPORT

Introduction

The trustees of the charity submit their annual report and financial statements of Allendale Pre-school for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and we confirm that they comply with the requirements of the Charities Act 2011, the constitution and the Charities SORP (FRS102)

Legal Status

The charity is registered as a Charitable Incorporated Organisation, charity number 1158782, under its constitution dated 6 October 2014.

Method of Appointment of Trustees

The appointment of trustees is governed by the constitution and is based on the election by members at the AGM. Prior to appointment as trustees all candidates must pass the relevant disclosure and barring service (DBS) checks.

Objectives

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:

- a) Offering appropriate play, education and care facilities, family learning and extended hours groups, 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;
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) Instigating and adhering to and furthering the aims and objects of the Preschool Learning Alliance.

Summary of Main Activities

Prevention or relief from poverty:

By provision of low cost and accessible early years education to local residents. This also helps make employment more viable for parents of young children. The preschool provides a local platform for parents to take advantage of government funding for early years education. It is likely that less well off families would be unable to use this funding if they had to travel to the nearest other early years providers which are at some distance.

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2024

The advancement of education:

By provision of early years education.

The advancement of health:

By provision of information about healthy living and exercise and outdoor activity for young children.

The advancement of citizenship or community development:

The management committee of the preschool is composed of local volunteers who gain experience in running a community organisation. Training is provided in areas such as child safeguarding. Frequent fundraising events involve the wider community.

All committee members, at induction, are provided with information regarding the charitable status of the organisation. The charitable aims of the organisation are considered at all committee meetings.

Achievements and Performance

We have continued to build our strength of an excellent community provision by working closely with local families, Allendale Primary School and the Local Authority. All staff have received additional training to enhance their skills and knowledge so that we always have the right resources to give the children the best opportunities to learn and develop. This will hopefully ensure the continuity, and build on, the 'good' OFSTED rating achieved on last inspection.

Financial Review

It has continued to be very difficult and testing following significant increases in heating and lighting costs and external factors impacting on the cost of living crisis. Due to these factors which are substantially out of our control we report an overall decrease in net income for the period which amounted to £1,338 (2023 increase of £1,782). This is within the aims of the charity and is testament to the continued efforts of the staff and trustees.

Income from charitable activities has decreased by £1,257 or 1.3% on the previous year. We received no grant funding during the year. Fundraising events were fairly successful and income generated was £914, a decrease of £676 on the 2023 figure.

Resources expensed continue to be closely monitored. Total resources expensed for the year have increased from £96,469 in 2023 to £104,812 in 2024, however this is largely due to increases in staff salaries and the external problems detailed above.

The aim of the charity is to at least be at a break-even point at end of year. We aim to do this by constantly reviewing our outgoings such as telephone, broadband and electricity and increasing fundraising. Areas have been identified where costs can potentially be saved which will further improve the financial position of the charity. We will also review the charge for providing care on a regular basis and increasing if necessary, but doing this within the aims of

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2024

providing affordable childcare.

Reserves Policy

Historically the policy has been to try and keep reserves equivalent to a year's salary for the staff, however this is not viable, particularly in the current economic climate, so it has been decided to review the policy with a view to working towards keeping sufficient reserves to maintain the building and renew the play equipment as and when needed.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

On behalf of the Board of Trustees



Cornelis Van Der Land

27 June 2025

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2024

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ALLENDALE PRE-SCHOOL

I report to the trustees on my examination of the accounts of Allendale Pre-School (the Charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of Allendale Pre-School you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Allendale Pre-School as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr Gerald Henderson FCCA ACA ATT
Counting North
Salvus House
Aykley Heads
Durham City
Durham
DH1 5TS

27 June 2025

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
Donations and legacies	2	1,014	-	1,014	1,690
Charitable activities	3	95,218	-	95,218	96,475
Investment income	4	681	-	681	86
Total		96,913	-	96,913	98,251
Resources expended					
Charitable activities	5	103,762	-	103,762	95,509
Other	6	1,050	-	1,050	960
Total		104,812	-	104,812	96,469
Net (expenditure)/income		(7,899)	-	(7,899)	1,782
Transfers		-	-	-	-
Total funds brought forward	11	46,570	6,055	52,625	50,843
Total funds carried forward	11	38,671	6,055	44,726	52,625

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

BALANCE SHEET

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Fixed assets					
Tangible assets	9	6,304	-	6,304	8,451
Current assets					
Debtors and prepayments		675	-	675	1,608
Cash at bank and in hand		43,211	6,055	49,266	53,731
		43,886	6,055	49,941	55,339
Creditors: amounts due within one year					
	10	11,519	-	11,519	11,165
Net current assets					
		32,367	6,055	38,422	44,174
Total assets less current liabilities					
		38,668	6,055	44,726	52,625
Charity funds					
Unrestricted funds	11	38,671	-	38,671	46,570
Restricted funds	11	-	6,055	6,055	6,055
		38,671	6,055	44,726	52,625

The financial statements were approved by the Trustees on 27 June 2025 and signed on their behalf by:

Signature:



Cornelis Van Der Land
(Trustee)

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

1.1 Basis of preparation of financial statements

These financial statements have been prepared under the historic cost convention and 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 United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included in the Statement of financial activities when the charitable company is legally entitled to the income, and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charitable company where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.3 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributable to particular activities, they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

NOTES TO THE FINANCIAL STATEMENTS

of the charitable company. Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements.

1.4 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office and play equipment – 20% reducing balance to 33% straight line

Property improvements – 10% straight line

2. Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations and gifts	100	-	100	100
Fundraising	914	-	914	1,590
	<hr/>			
Total	1,014	-	1,014	1,690

3. Charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Local authority nursery fees	74,683	-	74,683	75,438
Private nursery fees	20,535	-	20,535	21,037
	<hr/>			
Total	95,218	-	95,218	96,475

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

NOTES TO THE FINANCIAL STATEMENTS

4. Investment income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest received	681	-	681	86
Total	681	-	681	86

5. Expenditure on charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Staff salaries	76,987	-	76,987	72,052
Staff pension	1,177	-	1,177	1,123
Training	792	-	792	180
Catering	6,522	-	6,522	3,467
Teaching and play materials	2,291	-	2,291	4,017
Insurance	938	-	938	921
Rates and water	925	-	925	1,025
Heat and light	4,940	-	4,940	4,022
Repairs and renewals	1,654	-	1,654	2,185
Cleaning	-	-	-	357
Telephone, postage and stationery	1,425	-	1,425	816
Legal and professional	2,554	-	2,554	2,076
Sundry	925	-	925	988
Travel	485	-	485	-
Interest payable	-	-	-	94
Depreciation	2,147	-	2,147	2,186
Total	103,762	-	103,762	95,509

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

NOTES TO THE FINANCIAL STATEMENTS

6. Other expenses

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Examiners fees	1,050	-	1,050	960
Total	<u>1,050</u>	<u>-</u>	<u>1,050</u>	<u>960</u>

7. Fees for examination of the financial statements

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Examiners fees	1,050	-	1,050	960
Accountancy, payroll and other non-assurance fees	217	-	217	559
Total	<u>1,267</u>	<u>-</u>	<u>1,267</u>	<u>1,519</u>

8. Staff costs

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Staff salaries	76,987	-	76,987	72,052
Social security costs	-	-	-	-
Pension costs	1,177	-	1,177	1,123
Total	<u>78,164</u>	<u>-</u>	<u>78,164</u>	<u>73,175</u>

No employees received employee benefits for the reporting period of more than £60,000

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

NOTES TO THE FINANCIAL STATEMENTS

Average headcount in the year	Total 2024	Total 2023
Fundraising	-	-
Charitable activities	10	7
Governance	-	-
Total	10	7

9. Tangible fixed assets

	Property improvements	Office and play equipment	Total
Cost			
As at 1 September 2023	7,510	28,842	36,352
Additions	-	-	-
As at 31 August 2024	7,510	28,842	36,352
Depreciation			
As at 1 September 2023	1,129	26,772	27,901
Charge for the year	751	1,396	2,147
As at 31 August 2024	1,880	28,168	30,048
Net book value			
As at 31 August 2024	5,630	674	6,304
As at 31 August 2023	6,381	2,070	8,451

10. Creditors amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	2,394	2,043
Other creditors	9,125	9,122
	11,519	11,165

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

NOTES TO THE FINANCIAL STATEMENTS

11. Analysis of funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
UNRESTRICTED FUNDS					
General funds	46,570	96,913	(104,812)	-	38,671
RESTRICTED FUNDS					
Property fund	6,055	-	-	-	6,055
Total	52,625	96,913	(104,812)	-	44,726

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2024**

DETAILED INCOME AND EXPENDITURE ACCOUNT (FOR MANAGEMENT PURPOSES ONLY)

	Total Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £	Total Funds 2023 £
Incoming resources				
Charitable activities	95,218		96,475	
Donations	100		100	
Fundraising events	914		1,590	
Interest received	681		86	
	<hr/>		<hr/>	
Total income		96,913		98,251
Resources expended				
Staff salaries and pension	78,164		73,175	
Training	792		180	
Catering	6,522		3,467	
Teaching and play materials	2,291		4,017	
Insurance	938		921	
Rates and water	925		1,025	
Heat and light	4,940		4,022	
Repairs and renewals	1,654		2,185	
Cleaning	-		357	
Telephone, postage and stationery	1,425		816	
Legal and professional fees	2,554		2,076	
Independent examiners fees	1,050		960	
Sundry	925		988	
Travel	485		-	
Interest payable	-		94	
Depreciation	2,147		2,186	
	<hr/>		<hr/>	
Total expenditure		104,812		96,469
(Deficit)/Surplus for the year		(7,899)		1,782
Funds brought forward		52,625		50,843
		<hr/>		<hr/>
Funds carried forward		44,726		52,625
		<hr/>		<hr/>









Allendale Pre School 31 08 24 Accounts

Final Audit Report

2025-06-27

Created:	2025-06-27
By:	Ged Henderson (ged.henderson@countingnorth.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAACCT-T7hXnxslWe_oUx8YOjOcQTYuupiLX

"Allendale Pre School 31 08 24 Accounts" History

-  Document created by Ged Henderson (ged.henderson@countingnorth.co.uk)
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Signature Date: 2025-06-27 - 1:59:04 PM GMT - Time Source: server- IP address: 217.23.224.20
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England & Wales - Charity number 1158782

Accounts



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ALLENDALE PRE-SCHOOL

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR

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DRAFT

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YEAR ENDED 31 AUGUST 2023

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ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2023

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Achievements and Performance

We have continued to build our strength of an excellent community provision by working closely with local families, Allendale Primary School and the Local Authority. All staff have received additional training to enhance their skills and knowledge so that we always have the right resources to give the children the best opportunities to learn and develop. This will hopefully ensure the continuity, and build on, the 'good' OFSTED rating achieved on last inspection.

Financial Review

It has continued to be very difficult and testing following the cessation of the Coronavirus Job Retention Scheme and withdrawal of other government funding. Despite this we have managed to secure an overall increase in the net income for the period which amounted to £1,782 (2022: £226). This is within the aims of the charity and is testament to the continued efforts of the staff and trustees.

Income from charitable activities has increased by £12,000 or 14.2% on the previous year. We received no grant funding during the year. Fundraising events were fairly successful and income generated was £1,590, a increase of £332 on the 2022 figure.

Resources expensed continue to be closely monitored. Total resources expensed for the year have increased from £89,008 in 2022 to £96,469 in 2023, however this is largely due to increases in staff salaries.

The aim of the charity is to at least be at a break-even point at end of year. We aim to do this by constantly reviewing our outgoings such as telephone, broadband and electricity and increasing fundraising. Areas have been identified where costs can potentially be saved which will further improve the financial position of the charity. We will also review the charge for providing care on a regular basis and increasing if necessary, but doing this within the aims of

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YEAR ENDED 31 AUGUST 2023**

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- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

On behalf of the Board of Trustees

Cornelis Van Der Land

18 November 2024

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2023

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ALLENDALE PRE-SCHOOL

I report to the trustees on my examination of the accounts of Allendale Pre-School (the Charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees of Allendale Pre-School you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Allendale Pre-School as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr Gerald Henderson FCCA ACA ATT
Counting North
Salvus House
Aykley Heads
Durham City
Durham
DH1 5TS

18 November 2024

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Donations and legacies	2	1,690	-	1,690	1,757
Charitable activities	3	96,475	-	96,475	84,475
Investment income	4	86	-	86	2
Total		98,251	-	98,251	89,234
Resources expended					
Charitable activities	5	94,375	1,134	95,509	88,408
Other	6	960	-	960	600
Total		95,335	1,134	96,469	89,008
Net income/(expenditure)		2,916	(1,134)	1,782	226
Transfers		-	-	-	-
Total funds brought forward	11	43,654	7,189	50,843	50,617
Total funds carried forward	11	46,570	6,055	52,625	50,843

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

BALANCE SHEET

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Fixed assets					
Tangible assets	9	8,451	-	8,451	10,637
Current assets					
Debtors and prepayments		1,608	-	1,608	700
Cash at bank and in hand		46,542	6,055	53,731	48,079
		48,150	6,055	55,339	48,779
Creditors: amounts due within one year	10	11,165	-	11,165	8,573
Net current assets		36,985	6,055	44,174	40,206
Total assets less current liabilities		45,436	6,055	52,625	50,843
Charity funds					
Unrestricted funds	11	46,570	-	46,570	43,654
Restricted funds	11	-	6,055	6,055	77,189
		46,570	6,055	52,625	50,843

The financial statements were approved by the Trustees on 18 November 2024 and signed on their behalf by:

Signature:

Cornelis Van Der Land
(Trustee)

.....
(Trustee)

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

1.1 Basis of preparation of financial statements

These financial statements have been prepared under the historic cost convention and 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 United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included in the Statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charitable company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.3 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributable to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

NOTES TO THE FINANCIAL STATEMENTS

of the charitable company. Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements.

1.4 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office and play equipment – 20% reducing balance to 33% straight line

Property improvements – 10% straight line

2. Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and gifts	100	-	100	500
Fundraising	1,590	-	1,590	1,257
Government grants	-	-	-	-
Total	1,690	-	1,690	1,757

3. Charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Local authority nursery fees	75,438	-	75,438	66,779
Private nursery fees	21,037	-	21,037	20,696
Total	96,475	-	96,475	87,475

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

NOTES TO THE FINANCIAL STATEMENTS

4. Investment income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest received	86	-	86	2
Total	86	-	86	2

5. Expenditure on charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Staff salaries	72,052	-	72,052	69,996
Staff pension	1,123	-	1,123	1,080
Training	180	-	180	359
Catering	3,467	-	3,467	3,760
Teaching and play materials	4,017	-	4,017	1,179
Insurance	921	-	921	909
Rates and water	1,025	-	1,025	390
Heat and light	4,022	-	4,022	3,926
Repairs and renewals	2,185	-	2,185	750
Cleaning	357	-	357	670
Telephone, postage and stationery	816	-	816	673
Legal and professional	942	1,134	2,076	1,773
Sundry	988	-	988	1,334
Interest payable	94	-	94	
Depreciation	2,186	-	2,186	1,609
Total	94,375	1,134	95,509	88,408

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

NOTES TO THE FINANCIAL STATEMENTS

6. Other expenses

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Examiners fees	960	-	960	600
Total	960	-	960	600

7. Fees for examination of the financial statements

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Examiners fees	960	-	960	600
Accountancy, payroll and other non-assurance fees	559	-	559	660
Total	1,519	-	1,519	1,260

8. Staff costs

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2023 £
Staff salaries	72,052	-	72,052	69,996
Social security costs	-	-	-	-
Pension costs	1,123	-	1,123	1,080
Total	73,175	-	73,175	71,076

No employees received employee benefits for the reporting period of more than £60,000

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

NOTES TO THE FINANCIAL STATEMENTS

Average headcount in the year	Total 2023	Total 2022
Fundraising	-	-
Charitable activities	7	7
Governance	-	-
Total	7	7

9. Tangible fixed assets

	Property improvements	Office and play equipment	Total
Cost			
As at 1 September 2022	7,510	28,842	36,352
Additions	-	-	-
As at 31 August 2023	7,510	28,842	36,352
Depreciation			
As at 1 September 2022	378	25,337	25,715
Charge for the year	751	1,435	2,186
As at 31 August 2023	1,129	26,772	27,901
Net book value			
As at 31 August 2023	6,381	2,070	8,451
As at 31 August 2022	7,132	3,505	10,637

10. Creditors amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,402	2,402
Other creditors	6,171	6,171
	8,573	8,573

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

NOTES TO THE FINANCIAL STATEMENTS

11. Analysis of funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
UNRESTRICTED FUNDS					
General funds	43,654	98,251	(95,335)	-	46,570
RESTRICTED FUNDS					
Property fund	7,189	-	(1,134)	-	6,055
Total	50,843	98,251	(96,469)	-	52,625

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**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023**

DETAILED INCOME AND EXPENDITURE ACCOUNT (FOR MANAGEMENT PURPOSES ONLY)

	Total Funds 2023 £	Total Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources				
Charitable activities	96,475		87,475	
Donations	100		500	
Fundraising events	1,590		1,257	
Grants received	-		-	
Interest received	86		2	
	<hr/>		<hr/>	
Total income		98,251		89,234
Resources expended				
Staff salaries and pension	73,175		71,076	
Training	180		359	
Catering	3,467		3,760	
Teaching and play materials	4,017		1,179	
Insurance	921		909	
Rates and water	1,025		390	
Heat and light	4,022		3,926	
Repairs and renewals	2,185		750	
Cleaning	357		670	
Telephone, postage and stationery	816		673	
Legal and professional fees	2,076		1,773	
Independent examiners fees	960		600	
Sundry	988		1,334	
Interest payable	94		-	
Depreciation	2,186		1,609	
	<hr/>		<hr/>	
Total expenditure		96,469		89,008
Surplus for the year		1,782		226
Funds brought forward		50,843		50,617
Funds carried forward		52,625		50,843

ALLENDALE PRE-SCHOOL

England & Wales - Charity number 1158782

Accounts



Shilburn Road, Allendale, Hexham, Northumberland, NE47 9PT
Tel: (01434) 683042 Email: allendalepreschool@googlemail.com Web: www.allendalepreschool.co.uk
Charity no: 1158782

ALLENDALE PRE-SCHOOL

TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2022

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ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2022

CHARITY INFORMATION

Charity registration number

1158782

Address

Happy Days, Shilburn Road, Allendale, Hexham, Northumberland, NE47
9PT

Trustees

David Stevenson (Chairperson)

Kristin Robinson - appointed 17/02/22

Anna Gutteridge

Kathleen Forsyth

Rebecca Van Der Land

Independent examiner

Counting North, Salvus House, Aykley Heads, Durham City, Durham, DH1
5TS

Bankers

Barclays Bank plc, Jenkins House, Bishop Auckland, DL14 7TH

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2022

TRUSTEES REPORT

Introduction

The trustees of the charity submit their annual report and financial statements of Allendale Pre-school for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and we confirm that they comply with the requirements of the Charities Act 2011, the constitution and the Charities SORP (FRS102)

Legal Status

The charity is registered as a Charitable Incorporated Organisation, charity number 1158782, under its constitution dated 6 October 2014.

Method of Appointment of Trustees

The appointment of trustees is governed by the constitution and is based on the election by members at the AGM. Prior to appointment as trustees all candidates must pass the relevant disclosure and barring service (DBS) checks.

Objectives

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:

- a) Offering appropriate play, education and care facilities, family learning and extended hours groups, 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;
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) Instigating and adhering to and furthering the aims and objects of the Preschool Learning Alliance.

Summary of Main Activities

Prevention or relief from poverty:

By provision of low cost and accessible early years education to local residents. This also helps make employment more viable for parents of young children. The preschool provides a local platform for parents to take advantage of government funding for early years education. It is likely that less well off families would be unable to use this funding if they had

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2022

to travel to the nearest other early years providers which are at some distance.

The advancement of education:

By provision of early years education.

The advancement of health:

By provision of information about healthy living and exercise and outdoor activity for young children.

The advancement of citizenship or community development:

The management committee of the preschool is composed of local volunteers who gain experience in running a community organisation. Training is provided in areas such as child safeguarding. Frequent fundraising events involve the wider community.

All committee members, at induction, are provided with information regarding the charitable status of the organisation. The charitable aims of the organisation are considered at all committee meetings.

Achievements and Performance

We have continued to build our strength of an excellent community provision by working closely with local families, Allendale Primary School and the Local Authority. All staff have received additional training to enhance their skills and knowledge so that we always have the right resources to give the children the best opportunities to learn and develop. This will hopefully ensure the continuity, and build on, the 'good' OFSTED rating achieved on last inspection.

Financial Review

It has continued to be very difficult and testing following the cessation of the Coronavirus Job Retention Scheme and withdrawal of other government funding. Despite this we have managed to secure an overall increase in the net income for the period which amounted to £226 (2021: £28,689). This is within the aims of the charity and is testament to the continued efforts of the staff and trustees.

Income from charitable activities has decreased slightly by £3,888 or 4.3% on the previous year. We received no grant funding during the year. Fundraising events were fairly successful and income generated was £1,257, a decrease of £495 on the 2021 figure.

Resources expensed continue to be closely monitored. Total resources expensed for the year have increased from £81,778 in 2021 to £89,008 in 2022, however this is largely due to increases in staff salaries.

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2022

The aim of the charity is to at least be at a break-even point at end of year. We aim to do this by constantly reviewing our outgoings such as telephone, broadband and electricity and increasing fundraising. Areas have been identified where costs can potentially be saved which will further improve the financial position of the charity. We will also review the charge for providing care on a regular basis and increasing if necessary, but doing this within the aims of

providing affordable childcare.

Reserves Policy

Historically the policy has been to try and keep reserves equivalent to a year's salary for the staff, however this is not viable, particularly in the current economic climate, so it has been decided to review the policy with a view to working towards keeping sufficient reserves to maintain the building and renew the play equipment as and when needed.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

On behalf of the Board of Trustees

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2022

David Stevenson
(Chairperson)

27 February 2023

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ALLENDALE PRE-SCHOOL

I report to the trustees on my examination of the accounts of Allendale Pre-School (the Charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of Allendale Pre-School you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Allendale Pre-School as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

Mr Gerald Henderson FCCA ACA ATT
Counting North
Salvus House
Aykley Heads
Durham City
Durham
DH1 5TS

27 February 2023

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Not es	Unrestric ted Funds 2022 £	Restrict ed Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources					
Donations and legacies	2	1,757	-	1,757	19,102
Charitable activities	3	87,475	-	87,475	91,363
Investments	4	2	-	2	2
Total		89,234	-	89,234	110,467
Resources expended					
Charitable activities	5	88,408	-	88,408	81,178
Other	6	600	-	600	600
Total		89,008	-	89,008	81,778
Net income/ (expenditure)		226	-	226	28,689
Transfers		-	-	-	-
Total funds brought forward	11	43,428	7,189	50,617	21,928
Total funds carried forward	11	43,654	7,189	50,843	50,617

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2022

BALANCE SHEET

	Note s	Unrestric ted Funds 2022 £	Restrict ed Funds 2022 £	Total 2022 £	Total 2021 £
Fixed assets					
Tangible assets	9	10,637	-	10,637	8,518
Current assets					
Debtors and prepayments		700	-	700	681
Cash at bank and in hand		40,890	7,189	48,079	48,774
		41,590	7,189	48,779	49,455
Creditors: amounts due within one year					
	10	8,573	-	8,573	7,356
Net current assets					
		33,017	7,189	40,206	42,099
Total assets less current liabilities					
		43,654	7,189	50,843	50,617
Charity funds					
Unrestricted funds	11	43,654	-	43,654	43,428
Restricted funds	11	-	7,189	7,189	7,189
		43,654	7,189	50,843	50,617

The financial statements were approved by the Trustees on 27 February 2023 and signed on their behalf by:

Signature:

David Stevenson
(Chairperson)

Rebecca Jameson
(Trustee)

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2022

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

1.1 Basis of preparation of financial statements

These financial statements have been prepared under the historic cost convention and 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 United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included in the Statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charitable company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.3 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributable to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2022

NOTES TO THE FINANCIAL STATEMENTS

of the charitable company. Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements.

1.4 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office and play equipment - 20% reducing balance to 33% straight line

Property improvements - 10% straight line

2. Donations and legacies

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Donations and gifts	500	-	500	5,850
Fundraising	1,257	-	1,257	1,752
Government grants	-	-	-	11,500
Total	<u>1,757</u>	<u>-</u>	<u>1,757</u>	<u>19,102</u>

3. Charitable activities

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Local authority nursery fees	66,779	-	66,779	71,305
Private nursery fees	<u>20,696</u>	<u>-</u>	<u>20,696</u>	<u>20,058</u>
Total	<u>87,475</u>	<u>-</u>	<u>87,475</u>	<u>91,363</u>

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

NOTES TO THE FINANCIAL STATEMENTS

4. Investment income

	Unrestric ted funds 2022 £	Restrict ed funds 2022 £	Total funds 2022 £	Total funds 2021 £
Interest received	2	-	2	2
Total	2	-	2	2

5. Expenditure on charitable activities

	Unrestric ted funds 2022 £	Restrict ed funds 2022 £	Total funds 2022 £	Total funds 2021 £
Staff salaries	69,996	-	69,996	61,467
Staff pension	1,080	-	1,080	656
Training	359	-	359	693
Catering	3,760	-	3,760	3,442
Play materials	1,179	-	1,179	3,870
Insurance	909	-	909	981
Rates and water	390	-	390	396
Heat and light	3,926	-	3,926	3,289
Repairs and renewals	750	-	750	1,435
Cleaning	670	-	670	511
Telephone, postage and stationery	673	-	673	594
Legal and professional	1,773	-	1,773	1,928
Sundry	1,334	-	1,334	1,427
Depreciation	1,609	-	1,609	489
Total	88,408	-	88,408	81,178

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2022

NOTES TO THE FINANCIAL STATEMENTS

6. Other expenses

	Unrestric ted funds 2022 £	Restrict ed funds 2022 £	Total funds 2022 £	Total funds 2021 £
Examiners fees	600	-	600	600
Total	600	-	600	600

7. Fees for examination of the financial statements

	Unrestric ted funds 2022 £	Restrict ed funds 2022 £	Total funds 2022 £	Total funds 2021 £
Examiners fees	600	-	600	600
Accountancy, payroll and other non- assurance fees	660	-	660	660
Total	1,260	-	1,260	1,260

8. Staff costs

	Unrestric ted funds 2022 £	Restrict ed funds 2022 £	Total funds 2022 £	Total funds 2021 £
Staff salaries	69,996	-	69,996	61,467
Social security costs	-	-	-	-
Pension costs	1,080	-	1,080	656
Total	71,076	-	71,076	62,123

No employees received employee benefits for the reporting period of more than £60,000

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2022

NOTES TO THE FINANCIAL STATEMENTS

Average headcount in the year	Total 2022	Total 2021
Fundraising	-	-
Charitable activities	7	7
Governance	-	-
Total	<u>7</u>	<u>7</u>

9. Tangible fixed assets

	Property improvements	Office and play equipment	Total
Cost			
As at 1 September 2021	7,510	25,114	32,624
Additions	-	3,728	3,728
As at 31 August 2022	<u>7,510</u>	<u>28,842</u>	<u>36,352</u>
Depreciation			
As at 1 September 2021	189	23,917	24,106
Charge for the year	189	1,420	1,609
As at 31 August 2022	<u>378</u>	<u>25,337</u>	<u>25,715</u>
Net book value			
As at 31 August 2022	<u>7,132</u>	<u>3,505</u>	<u>10,637</u>
As at 31 August 2021	<u>7,321</u>	<u>1,497</u>	<u>8,518</u>

10. Creditors amounts falling due within one year

	2022 £	2021 £
Accruals and deferred	2,402	1,656

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

income		
Other creditors	6,171	5,701
	<u>8,573</u>	<u>7,357</u>

NOTES TO THE FINANCIAL STATEMENTS

11. Analysis of funds

	Brought forward £	Incomi ng resour ces £	Resour ces expend ed £	Transfe rs in/out £	Carrie d forward £
UNRESTRICTED FUNDS					
General funds	43,428	89,234	(89,008)	-	43,654
RESTRICTED FUNDS					
Property fund	7,189	-	-	-	7,189
Total	<u>50,617</u>	<u>89,234</u>	<u>(89,008)</u>	<u>-</u>	<u>50,843</u>

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

**DETAILED INCOME AND EXPENDITURE ACCOUNT (FOR
MANAGEMENT PURPOSES ONLY)**

	Total Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £	Total Funds 2021 £
Incoming resources				
Charitable activities	87,475		91,363	
Donations	500		5,850	
Fundraising events	1,257		1,752	
Grants received	-		11,500	
Investments	2		2	
	<hr/>		<hr/>	
Total income		89,234		110,467
Resources expended				
Staff salaries and pension	71,076		62,123	
Training	359		693	
Catering	3,760		3,442	
Play materials	1,179		3,870	
Insurance	909		981	
Rates and water	390		396	
Heat and light	3,926		3,289	
Repairs and renewals	750		1,435	
Cleaning	670		511	
Telephone, postage and stationery	673		594	
Legal and professional	1,773		1,928	
Independent examiners fees	600		600	
Sundry	1,334		1,427	
Depreciation	1,609		489	
	<hr/>		<hr/>	
Total expenditure		89,008		81,778
Surplus for the year		226		28,689
Funds brought forward		50,617		21,928
		<hr/>		<hr/>

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2022**

**Funds carried
forward**

50,843

50,617

ALLENDALE PRE-SCHOOL

England & Wales - Charity number 1158782

Accounts



Shilburn Road, Allendale, Hexham, Northumberland, NE47 9PT
Tel: (01434) 683042 Email: allendalepreschool@googlemail.com Web: www.allendalepreschool.co.uk
Charity no: 1158782

ALLENDALE PRE-SCHOOL

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

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**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

CHARITY INFORMATION

Charity registration number

1158782

Address

Happy Days, Shilburn Road, Allendale, Hexham, Northumberland, NE47 9PT

Trustees

David Stephenson (Chairperson) – appointed 18/11/20

Sarah Linda Watson

Anna Gutteridge

Kathleen Forsyth

Rebecca Jameson

Rebecca Van Der Land – appointed 29/03/21

Independent examiner

Counting North, Salvus House, Aykley Heads, Durham City, Durham, DH1 5TS

Bankers

Barclays Bank plc, Jenkins House, Bishop Auckland, DL14 7TH

ALLENDALE PRE-SCHOOL

YEAR ENDED 31 AUGUST 2021

TRUSTEES REPORT

Introduction

The trustees of the charity submit their annual report and financial statements of Allendale Pre-school for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and we confirm that they comply with the requirements of the Charities Act 2011, the constitution and the Charities SORP (FRS102)

Legal Status

The charity is registered as a Charitable Incorporated Organisation, charity number 1158782, under its constitution dated 6 October 2014.

Method of Appointment of Trustees

The appointment of trustees is governed by the constitution and is based on the election by members at the AGM. Prior to appointment as trustees all candidates must pass the relevant disclosure and barring service (DBS) checks.

Objectives

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:

- a) Offering appropriate play, education and care facilities, family learning and extended hours groups, 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;
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) Instigating and adhering to and furthering the aims and objects of the Preschool Learning Alliance.

Summary of Main Activities

Prevention or relief from poverty:

By provision of low cost and accessible early years education to local residents. This also helps make employment more viable for parents of young children. The preschool provides a local platform for parents to take advantage of government funding for early years education. It is likely that less well off families would be unable to use this funding if they had to travel to the nearest other early years providers which are at some distance.

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2021

The advancement of education:

By provision of early years education.

The advancement of health:

By provision of information about healthy living and exercise and outdoor activity for young children.

The advancement of citizenship or community development:

The management committee of the preschool is composed of local volunteers who gain experience in running a community organisation. Training is provided in areas such as child safeguarding. Frequent fundraising events involve the wider community.

All committee members, at induction, are provided with information regarding the charitable status of the organisation. The charitable aims of the organisation are considered at all committee meetings.

Achievements and Performance

We have continued to build our strength of an excellent community provision by working closely with local families, Allendale Primary School and the Local Authority. All staff have received additional training to enhance their skills and knowledge so that we always have the right resources to give the children the best opportunities to learn and develop. This will hopefully ensure the continuity, and build on, the 'good' OFSTED rating achieved on last inspection.

Financial Review

It has continued to be very difficult and testing due to the impact of the Covid-19 pandemic. Despite this and with the help of the government grants we managed to secure an overall increase in the net income for the period which amounted to £28,689 (2020: £19,187). This is a significant improvement and is testament to the continued efforts of the staff and trustees.

Income from charitable activities has increased by £13,846 or 17.9% on the previous year. We received grant funding during the year of £8,000 as a direct result of Covid-19. Fundraising events were successful despite the national lockdown and income generated was £1,752, a decrease of £2,646 on the 2020 figure.

Resources expensed continue to be closely monitored. Total resources expensed for the year have increased from £74,328 in 2020 to £81,778 in 2021, however they are in line with the increase in income.

The aim of the charity is to at least be at a break-even point at end of year. We aim to do this by constantly reviewing our outgoings such as telephone, broadband and electricity and increasing fundraising. Areas have been identified where costs can potentially be saved which will further improve the financial position of the charity. We will also review the charge for providing care on a regular basis and increasing if necessary, but doing this within the aims of

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

providing affordable childcare.

Reserves Policy

Historically the policy has been to try and keep reserves equivalent to a year's salary for the staff, however this is not viable, particularly in the current economic climate, so it has been decided to review the policy with a view to working towards keeping sufficient reserves to maintain the building and renew the play equipment as and when needed.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

On behalf of the Board of Trustees

David Stevenson
(Chairperson)

9 February 2022

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2021

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ALLENDALE PRE-SCHOOL

I report to the trustees on my examination of the accounts of Allendale Pre-School (the Charity) for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees of Allendale Pre-School you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Allendale Pre-School as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr Gerald Henderson FCCA ACA ATT
Counting North
Salvus House
Aykley Heads
Durham City
Durham
DH1 5TS

9 February 2022

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
Donations and legacies	2	14,102	5,000	19,102	15,991
Charitable activities	3	91,363	-	91,363	77,517
Investments	4	2	-	2	7
Total		105,467	5,000	110,467	93,515
Resources expended					
Charitable activities	5	81,178	-	81,178	73,728
Other	6	600	-	600	600
Total		81,778	-	81,778	74,328
Net income/(expenditure)		23,689	5,000	28,689	19,187
Transfers		5,000	(5,000)	-	-
Total funds brought forward	11	14,739	7,189	21,928	2,741
Total funds carried forward	11	43,428	7,189	50,617	21,928

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

BALANCE SHEET

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Fixed assets					
Tangible assets	9	8,518	-	8,518	1,497
Current assets					
Debtors and prepayments		681	-	681	-
Cash at bank and in hand		41,585	7,189	48,774	51,041
		42,266	7,189	49,455	51,041
Creditors: amounts due within one year					
	10	7,356	-	7,356	30,610
Net current assets					
		34,910	7,189	42,099	20,431
Total assets less current liabilities					
		43,428	7,189	50,617	21,928
Charity funds					
Unrestricted funds	11	43,428	-	43,428	14,739
Restricted funds	11	-	7,189	7,189	7,189
		43,428	7,189	50,617	21,928

The financial statements were approved by the Trustees on 9 February 2022 and signed on their behalf by:

Signature:

David Stevenson
(Chairperson)

Rebecca Jameson
(Trustee)

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

1.1 Basis of preparation of financial statements

These financial statements have been prepared under the historic cost convention and 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 United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included in the Statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charitable company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.3 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributable to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

NOTES TO THE FINANCIAL STATEMENTS

of the charitable company. Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements.

1.4 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office and play equipment – 20% reducing balance to 33% straight line

Property improvements – 10% straight line

2. Donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations and gifts	850	5,000	5,850	4,389
Fundraising	1,752	-	1,752	4,398
Government grants	11,500	-	11,500	7,204
Total	14,102	5,000	19,102	15,991

3. Charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Local authority nursery fees	71,305	-	71,305	68,879
Private nursery fees	20,058	-	20,058	10,638
Total	91,363	-	91,363	77,517

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

NOTES TO THE FINANCIAL STATEMENTS

4. Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest received	2	-	2	7
Total	2	-	2	7

5. Expenditure on charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Staff salaries	61,467	-	61,467	60,083
Staff pension	656	-	656	613
Training	693	-	693	345
Catering	3,442	-	3,442	4,190
Play materials	3,870	-	3,870	759
Insurance	981	-	981	1,069
Rates and water	396	-	396	378
Heat and light	3,289	-	3,289	2,728
Repairs and renewals	1,435	-	1,435	498
Cleaning	511	-	511	284
Telephone, postage and stationery	594	-	594	305
Legal and professional	1,928	-	1,928	804
Sundry	1,427	-	1,427	1,749
Depreciation	489	-	489	373
Total	81,178	-	81,178	73,728

**ALLEDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

NOTES TO THE FINANCIAL STATEMENTS

6. Other expenses

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Examiners fees	600	-	600	600
Total	600	-	600	600

7. Fees for examination of the financial statements

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Examiners fees	600	-	600	600
Accountancy, payroll and other non-assurance fees	660	-	660	804
Total	1,260	-	1,260	1,404

8. Staff costs

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Staff salaries	61,467	-	61,467	60,083
Social security costs	-	-	-	-
Pension costs	656	-	656	613
Total	62,123	-	62,123	60,696

No employees received employee benefits for the reporting period of more than £60,000

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

NOTES TO THE FINANCIAL STATEMENTS

Average headcount in the year	Total 2021	Total 2020
Fundraising	-	-
Charitable activities	7	7
Governance	-	-
Total	7	7

9. Tangible fixed assets

	Property improvements	Office and play equipment	Total
Cost			
As at 1 September 2020	-	25,114	25,114
Additions	7,510	-	7,510
As at 31 August 2021	7,510	25,114	32,624
Depreciation			
As at 1 September 2020	-	23,617	23,617
Charge for the year	189	300	
As at 31 August 2021	189	23,917	24,106
Net book value			
As at 31 August 2021	7,321	1,197	8,518
As at 31 August 2020	-	1,497	1,497

10. Creditors amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,656	24,175
Other creditors	5,701	6,436
	7,357	30,611

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

NOTES TO THE FINANCIAL STATEMENTS

11. Analysis of funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
UNRESTRICTED FUNDS					
General funds	14,739	105,467	(81,778)	5,000	43,428
RESTRICTED FUNDS					
Property fund	7,189	5,000	-	(5,000)	7,189
Total	21,928	110,467	(81,778)	-	50,617

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2021**

DETAILED INCOME AND EXPENDITURE ACCOUNT (FOR MANAGEMENT PURPOSES ONLY)

	Total Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £	Total Funds 2020 £
Incoming resources				
Charitable activities	91,363		77,517	
Donations	5,850		4,389	
Fundraising events	1,752		4,398	
Grants received	11,500		7,204	
Investments	2		7	
	<hr/>		<hr/>	
Total income		110,467		93,515
Resources expended				
Staff salaries and pension	62,123		60,696	
Training	693		345	
Catering	3,442		4,190	
Play materials	3,870		759	
Insurance	981		1,069	
Rates and water	396		378	
Heat and light	3,289		2,278	
Repairs and renewals	1,435		498	
Cleaning	511		284	
Telephone, postage and stationery	594		305	
Legal and professional fees	1,928		804	
Independent examiners fees	600		600	
Sundry	1,427		1,749	
Depreciation	489		373	
	<hr/>		<hr/>	
Total expenditure		81,778		74,328
Deficit for the year		28,689		19,187
Funds brought forward		21,928		2,741
Funds carried forward		50,617		21,928

ALLENDALE PRE-SCHOOL

England & Wales - Charity number 1158782

Accounts



Shilburn Road, Allendale, Hexham, Northumberland, NE47 9PT
Tel: (01434) 683042 Email: allendalepreschool@googlemail.com Web: www.allendalepreschool.co.uk
Charity no: 1158782

ALLENDALE PRE-SCHOOL

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

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**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

CHARITY INFORMATION

Charity registration number

1158782

Address

Happy Days, Shilburn Road, Allendale, Hexham, Northumberland, NE47 9PT

Trustees

Joanne Sutterby (Chairperson)

Sarah Linda Watson

Anna Gutteridge

Kathleen Forsyth

Rebecca Jameson

Clive Bishop

Independent examiner

Counting North, Salvus House, Aykley Heads, Durham City, Durham, DH1 5TS

Bankers

Barclays Bank plc, Jenkins House, Bishop Auckland, DL14 7TH

ALLENDALE PRE-SCHOOL

YEAR ENDED 31 AUGUST 2020

TRUSTEES REPORT

Introduction

The trustees of the charity submit their annual report and financial statements of Allendale Pre-school for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and we confirm that they comply with the requirements of the Charities Act 2011, the constitution and the Charities SORP (FRS102)

Legal Status

The charity is registered as a Charitable Incorporated Organisation, charity number 1158782, under its constitution dated 6 October 2014.

Method of Appointment of Trustees

The appointment of trustees is governed by the constitution and is based on the election by members at the AGM. Prior to appointment as trustees all candidates must pass the relevant disclosure and barring service (DBS) checks.

Objectives

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:

- a) Offering appropriate play, education and care facilities, family learning and extended hours groups, 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;
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) Instigating and adhering to and furthering the aims and objects of the Preschool Learning Alliance.

Summary of Main Activities

Prevention or relief from poverty:

By provision of low cost and accessible early years education to local residents. This also helps make employment more viable for parents of young children. The preschool provides a local platform for parents to take advantage of government funding for early years education. It is likely that less well off families would be unable to use this funding if they had to travel to the nearest other early years providers which are at some distance.

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2020

The advancement of education:

By provision of early years education.

The advancement of health:

By provision of information about healthy living and exercise and outdoor activity for young children.

The advancement of citizenship or community development:

The management committee of the preschool is composed of local volunteers who gain experience in running a community organisation. Training is provided in areas such as child safeguarding. Frequent fundraising events involve the wider community.

All committee members, at induction, are provided with information regarding the charitable status of the organisation. The charitable aims of the organisation are considered at all committee meetings.

Achievements and Performance

We have continued to build our strength of an excellent community provision by working closely with local families, Allendale Primary School and the Local Authority. All staff have received additional training to enhance their skills and knowledge so that we always have the right resources to give the children the best opportunities to learn and develop. This will hopefully ensure the continuity, and build on, the 'good' OFSTED rating achieved last year.

Financial Review

This has been a very difficult and testing year due to the impact of the Covid-19 pandemic. Despite this we managed to secure an overall increase in the net income for the period which amounted to £19,187 (2019: net expenditure £8,050). This is a significant improvement and is testament to the continued efforts of the staff and trustees.

Income from charitable activities has increased by £33,165 or 74.8% on the previous year. We received grant funding during the year of £7,204 as a direct result of Covid-19. Fundraising events were successful despite the national lockdown and income generated was £4,398, a decrease of £1,765 on the 2019 figure.

Resources expended continue to be closely monitored. Total resources expended for the year have increased from £58,574 in 2019 to £74,328 in 2020, however they are in line with the increase in income.

The aim of the charity is to at least be at a break-even point at end of year. We aim to do this by constantly reviewing our outgoings such as telephone, broadband and electricity and increasing fundraising. Areas have been identified where costs can potentially be saved which will further improve the financial position of the charity. We will also review the charge for providing care on a regular basis and increasing if necessary, but doing this within the aims of providing affordable childcare.

ALLENDALE PRE-SCHOOL YEAR ENDED 31 AUGUST 2020

We are also due to acquire some outdoor space attached to preschool which we hope will improve the Children's experience and attract new parents to use the service thus increasing income. To fund this project, we have already secured around £3,000 worth of grants and have achieved a further £10,000 of funding after the year end.

We are now in the process of securing a new lease for the outdoor space.

Reserves Policy

Historically the policy has been to try and keep reserves equivalent to a year's salary for the staff, however this is not viable, particularly in the current economic climate, so it has been decided to review the policy with a view to working towards keeping sufficient reserves to maintain the building and renew the play equipment as and when needed.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
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- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

On behalf of the Board of Trustees

Joanne Sutterby
(Chairperson)

18 November 2020

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ALLENDALE PRE-SCHOOL

I report to the trustees on my examination of the accounts of Allendale Pre-School (the Charity) for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity trustees of Allendale Pre-School you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Allendale Pre-School as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr Gerald Henderson FCCA ACA ATT
Counting North
Salvus House
Aykley Heads
Durham City
Durham
DH1 5TS

18 November 2020

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Incoming resources					
Donations and legacies	2	11,802	4,189	15,991	6,163
Charitable activities	3	77,517	-	77,517	44,352
Investments	4	7	-	7	9
Total		89,326	4,189	93,515	50,524
Resources expensed					
Charitable activities	5	73,728	-	73,728	57,974
Other	6	600	-	600	600
Total		74,328	-	74,328	58,574
Net income/(expenditure)		14,998	4,189	19,187	(8,050)
Total funds brought forward	11	(259)	3,000	2,741	10,791
Total funds carried forward	11	14,739	7,189	21,928	2,741

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

BALANCE SHEET

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Fixed assets					
Tangible assets	9	1,497	-	1,497	1,870
Current assets					
Cash at bank and in hand		43,852	7,189	51,041	8,416
		43,852	7,189	51,041	8,416
Creditors: amounts due within one year	10	30,610	-	30,610	7,545
Net current assets		13,242	7,189	20,431	871
Total assets less current liabilities		14,739	7,189	21,928	2,741
Charity funds					
Unrestricted funds	11	14,739	-	14,739	(259)
Restricted funds	11	-	7,189	7,189	3,000
		18,928	7,189	21,928	2,741

The financial statements were approved by the Trustees on 18 November 2020 and signed on their behalf by:

Signature:

Joanne Sutterby
(Chairperson)

Clive Bishop
(Treasurer)

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

1.1 Basis of preparation of financial statements

These financial statements have been prepared under the historic cost convention and 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 United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included in the Statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charitable company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.3 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributable to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

NOTES TO THE FINANCIAL STATEMENTS

of the charitable company. Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements.

1.4 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office and play equipment – 20% reducing balance to 33% straight line

2. Donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations and gifts	200	4,189	4,389	-
Fundraising	4,398	-	4,398	6,163
Government grants	7,204	-	7,204	-
	<hr/>			
Total	11,802	4,189	15,991	6,163

3. Charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Local authority nursery fees	66,879	-	66,879	34,342
Private nursery fees	10,638	-	10,638	10,010
	<hr/>			
Total	77,517	-	77,517	44,352

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

NOTES TO THE FINANCIAL STATEMENTS

4. Investment income

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Interest received	7	-	7	9
Total	7	-	7	9

5. Expenditure on charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Staff salaries	60,083	-	60,083	43,193
Staff pension	613	-	613	403
Training	345	-	345	326
Catering	4,190	-	4,190	2,337
Play materials	759	-	759	2,771
Insurance	1,069	-	1,069	1,057
Rates and water	378	-	378	1,001
Heat and light	2,278	-	2,278	2,171
Repairs and renewals	498	-	498	1,088
Cleaning	284	-	284	601
Telephone, postage and stationery	305	-	305	745
Legal and professional	804	-	804	1,032
Sundry	1,749	-	1,749	782
Depreciation	373	-	373	467
Total	73,728	-	73,728	57,974

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

NOTES TO THE FINANCIAL STATEMENTS

6. Other expenses

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Examiners fees	600	-	600	600
Total	600	-	600	600

7. Fees for examination of the financial statements

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Examiners fees	600	-	600	600
Accountancy, payroll and other non-assurance fees	804	-	804	1,032
Total	1,404	-	1,404	1,812

8. Staff costs

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Staff salaries	60,083	-	60,083	43,193
Social security costs	-	-	-	-
Pension costs	613	-	613	403
Total	60,696	-	60,696	43,596

No employees received employee benefits for the reporting period of more than £60,000

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

NOTES TO THE FINANCIAL STATEMENTS

Average headcount in the year	Total 2020	Total 2019
Fundraising	-	-
Charitable activities	7	7
Governance	-	-
Total	7	7

9. Tangible fixed assets

	Office and play equipment
Cost	
As at 1 September 2019	<u>25,114</u>
As at 31 August 2020	<u>25,114</u>
Depreciation	
As at 1 September 2019	23,244
Charge for the year	<u>373</u>
As at 31 August 2020	<u>23,617</u>
Net book value	
As at 31 August 2020	<u>1,497</u>
As at 31 August 2019	<u>1,870</u>

10. Creditors amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	24,175	2,622
Other creditors	<u>6,436</u>	<u>4,923</u>
	<u>30,611</u>	<u>7,545</u>

**ALLENDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

NOTES TO THE FINANCIAL STATEMENTS

11. Analysis of funds

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/out £	Carried forward £
UNRESTRICTED FUNDS					
General funds	(259)	89,326	(74,328)	-	14,739
RESTRICTED FUNDS					
Property fund	3,000	4,189	-	-	7,189
Total	2,741	93,515	(74,328)	-	21,928

**ALLEDALE PRE-SCHOOL
YEAR ENDED 31 AUGUST 2020**

DETAILED INCOME AND EXPENDITURE ACCOUNT (FOR MANAGEMENT PURPOSES ONLY)

	Total Funds 2020 £	Total Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Incoming resources				
Charitable activities	77,517		44,352	
Donations	4,389		-	
Fundraising events	4,398		6,163	
Grants received	7,204		-	
Investments	7		9	
	<hr/>		<hr/>	
Total income		93,515		50,524
Resources expended				
Staff salaries and pension	60,696		43,596	
Training	345		326	
Catering	4,190		2,337	
Play materials	759		2,771	
Insurance	1,069		1,057	
Rates and water	378		1,001	
Heat and light	2,278		2,171	
Repairs and renewals	498		1,088	
Cleaning	284		601	
Telephone, postage and stationery	305		745	
Legal and professional Independent examiners fees	804		1,032	
Sundry	600		600	
Depreciation	1,749		782	
	373		467	
	<hr/>		<hr/>	
Total expenditure		74,328		58,574
Deficit for the year		19,187		(8,050)
Funds brought forward		2,741		10,791
		<hr/>		<hr/>
Funds carried forward		21,928		2,741
		<hr/> <hr/>		<hr/> <hr/>