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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**

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**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**

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## **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

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### ***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**

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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;
- 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

Joanne Sutterby  
(Chairperson)

18 November 2020

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

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**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<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ | Total<br>Funds<br>2019<br>£ |
|------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Incoming resources</b>          |       |                                    |                                  |                             |                             |
| 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                           |
| <b>Total</b>                       |       | <b>89,326</b>                      | <b>4,189</b>                     | <b>93,515</b>               | <b>50,524</b>               |
| <b>Resources expended</b>          |       |                                    |                                  |                             |                             |
| Charitable activities              | 5     | 73,728                             | -                                | 73,728                      | 57,974                      |
| Other                              | 6     | 600                                | -                                | 600                         | 600                         |
| <b>Total</b>                       |       | <b>74,328</b>                      | <b>-</b>                         | <b>74,328</b>               | <b>58,574</b>               |
| <b>Net income/(expenditure)</b>    |       | <b>14,998</b>                      | <b>4,189</b>                     | <b>19,187</b>               | <b>(8,050)</b>              |
| <b>Total funds brought forward</b> | 11    | <b>(259)</b>                       | <b>3,000</b>                     | <b>2,741</b>                | <b>10,791</b>               |
| <b>Total funds carried forward</b> | 11    | <b>14,739</b>                      | <b>7,189</b>                     | <b>21,928</b>               | <b>2,741</b>                |



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

**BALANCE SHEET**

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

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

**3. Charitable activities**

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

**4. Investment income**

|                   | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|-------------------|--|--|---------------------------------------|---------------------------------------|
| Interest received | 7  | -  | 7                                     | 9                                     |
| Total             | 7  | -  | 7                                     | 9                                     |

**5. Expenditure on charitable activities**

|                                   | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|-----------------------------------|--|--|---------------------------------------|---------------------------------------|
| 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**

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**NOTES TO THE FINANCIAL STATEMENTS**

**6. Other expenses**

|                | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|----------------|--|--|---------------------------------------|---------------------------------------|
| Examiners fees | 600  | -  | 600                                   | 600                                   |
| Total          | 600  | -  | 600                                   | 600                                   |

**7. Fees for examination of the financial statements**

|  | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|--|--|--|---------------------------------------|---------------------------------------|
| Examiners fees                                       | 600  | -  | 600                                   | 600                                   |
| Accountancy, payroll and<br>other non-assurance fees | 804  | -  | 804                                   | 1,032                                 |
| Total  | 1,404  | -  | 1,404                                 | 1,812                                 |

**8. Staff costs**

|                       | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|-----------------------|--|--|---------------------------------------|---------------------------------------|
| 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**

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**NOTES TO THE FINANCIAL STATEMENTS**

| <b>Average headcount in the year</b> | <b>Total 2020</b> | <b>Total 2019</b> |
|--------------------------------------|-------------------|-------------------|
| Fundraising                          | -                 | -                 |
| Charitable activities                | 7                 | 7                 |
| Governance                           | -                 | -                 |
|                                      | <hr/>             | <hr/>             |
| Total                                | 7                 | 7                 |
|                                      | <hr/>             | <hr/>             |

**9. Tangible fixed assets**

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

**10. Creditors amounts falling due within one year**

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

**ALLENDALE PRE-SCHOOL**  
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**NOTES TO THE FINANCIAL STATEMENTS**

**11. Analysis of funds**

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

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

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

|                                   | <b>Total<br/>Funds<br/>2020<br/>£</b> | <b>Total<br/>Funds<br/>2020<br/>£</b> | <b>Total<br/>Funds<br/>2020<br/>£</b> | <b>Total<br/>Funds<br/>2019<br/>£</b> |
|-----------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| <b>Incoming resources</b>         |                                       |                                       |                                       |                                       |
| Charitable activities             | 77,517                                |                                       | 44,352                                |                                       |
| Donations                         | 4,389                                 |                                       | -                                     |                                       |
| Fundraising events                | 4,398                                 |                                       | 6,163                                 |                                       |
| Grants received                   | 7,204                                 |                                       | -                                     |                                       |
| Investments                       | 7                                     |                                       | 9                                     |                                       |
|                                   | <hr/>                                 |                                       | <hr/>                                 |                                       |
| <b>Total income</b>               |                                       | 93,515                                |                                       | 50,524                                |
| <b>Resources expended</b>         |                                       |                                       |                                       |                                       |
| 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            | 804                                   |                                       | 1,032                                 |                                       |
| Independent examiners fees        | 600                                   |                                       | 600                                   |                                       |
| Sundry                            | 1,749                                 |                                       | 782                                   |                                       |
| Depreciation                      | 373                                   |                                       | 467                                   |                                       |
|                                   | <hr/>                                 |                                       | <hr/>                                 |                                       |
| <b>Total expenditure</b>          |                                       | 74,328                                |                                       | 58,574                                |
| <b>Deficit for the year</b>       |                                       | 19,187                                |                                       | (8,050)                               |
| <b>Funds brought forward</b>      |                                       | 2,741                                 |                                       | 10,791                                |
| <b>Funds carried forward</b>      |                                       | <u>21,928</u>                         |                                       | <u>2,741</u>                          |