

AISKEW UNDER FIVES PRE-SCHOOL

England & Wales · Charity number 1162395

Details

Status Registered

Legal form Charitable company

Company number [08082245](#)

Registered 2015-06-24

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

Contact

Address Scout & Guide Headquarters
Emgate
Bedale
DL8 1AH

Phone 07742670825

Email 517472@nyey.co.uk

Website www.aiskewunderfives.co.uk

Activities

Objects: THE OBJECTS OF THE PRE-SCHOOL (THE OBJECTS) ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:- OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Provision of term time pre-school facilities through play and education. Preparing children for the transition to school

Classification

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

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-04	£111,207	£103,886	-	-
2024-04-04	£103,304	£87,708	-	-
2023-04-04	£99,837	£79,205	-	-
2022-04-04	£75,528	£75,866	-	-
2021-04-04	£65,948	£61,121	-	-

Trustees

Name	Role	Appointed
Helen Fawcett	Chair	2023-12-28
Emma Selemun		2023-08-16
Helen Hustwick		2016-04-25
Imogen Davies		2026-03-11
Katy Lynch		2026-03-10
Lauren Fryer		2026-01-01

AISKEW UNDER FIVES PRE-SCHOOL

England & Wales - Charity number 1162395

Accounts

AISKEW UNDER FIVES PRE-SCHOOL

COMMITTEE MEMBERS REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 4 APRIL 2025

The Committee members present their annual report and financial statements for the year ended 4 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The charity's objects are to enhance the development and education of children primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups and by: offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and 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; encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; instigating and adhering to and furthering the aims and objects of the pre-school learning alliance. There has been no change in these objectives during the year.

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

This year the pre-school are delighted to still remain an Outstanding rating by Ofsted. This recognition of all the hard work and support that the staff in the setting have provided for the children, their families and the extended community. The team continues to adapt and develop the offering within the settings to provide an excellent early years environment for the children to thrive and begin their learning journey.

This year the Pre school have received £1,500 from Neighbourly. The funding has been put to use towards a holiday club for last Summer.

We are always grateful to the support provided by the parents and wider community for our fundraising activities throughout the year from the Easter toddle to the Christmas raffle, all money raised goes back to the Pre-school to enhance the experience of the children. The setting were able to purchase a new water tray, as well as bikes for the children to develop their physical development with.

The children continue to explore the local area, with visits to the local church, bookshop and local parks. We have expanded the programme of activities within the setting as well, alongside the popular singing sessions, we have been able to offer love science and have had animals come into the setting to be petted by the children. We were also pleased that we could open up the Holiday club to a wider group of 2-8 year olds providing extra options for parents to entertain their children for 3 weeks over the long summer break.

Over this year, there have been no staffing changes. Staff have used courses to upskill current qualifications and Helen is now qualified as SENCo. We thank everyone for their support over their time with us and look forward to working with our new members to deliver the charity's objectives over the coming year.

The pre-school continues to be a key resource for the community and continues to expand its offering for the children and their families to ensure the best early years experience for everyone in the setting. There has been no need to build in "mother and toddler" sessions due to numbers in the setting being almost at capacity.

AISKEW UNDER FIVES PRE-SCHOOL

COMMITTEE MEMBERS REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2025

Financial review

The Statement of Financial Activities shows an overall increase in funds in the period of £19,424 (2024 - £16,762). Total income amounted to £122,606 (2024 - £103,418).

As at 4 April 2025 the charity had unrestricted funds of £102,154 (2024 - £85,127), and restricted funds of £4,918 (2024 - £2,521).

Reserves policy

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

Structure, governance and management

The charity is a company limited by guarantee, and is therefore governed by a memorandum and articles of association. The charity was incorporated on 13 May 2014 and amended special resolutions were issued on 29 May 2015.

The Committee members, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss H Hustwick

Ms E Dunwell

Ms C A Ramsbottom (Resigned 1 June 2025)

Ms G Selemun

Ms J Brown

Ms H Fawcett

Ms E Hughes (Appointed 6 June 2024)

Ms L Mildren (Resigned 13 May 2024)

Miss L Fryer (Appointed 10 June 2025)

Recruitment and appointment of trustees

The Committee members shall be elected for a term of one year at the Annual General Meeting. Retiring Committee Officers and Committee members are eligible for re-election unless they have already served on the Committee in any capacity for six consecutive years. Committee Officers and Committee members, so elected, shall serve until the end of the next following Annual General Meeting at which they were elected.

Three of the Committee members are employed by the charity and therefore have a beneficial interest in the charity. All of the Committee members are members of the company and guarantee to contribute £1 in the event of a winding up.

The Committee members report was approved by the Board of Committee Members.

.....
Ms H Fawcett

Date:

AISKEW UNDER FIVES PRE-SCHOOL

England & Wales - Charity number 1162395

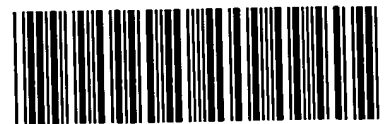
Accounts

Charity registration number 1162395

Company registration number 08082245 (England and Wales)

**AISKEW UNDER FIVES PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 4 APRIL 2024**

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AIKKEW UNDER FIVES PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Committee Members

Miss H Hustwick
Ms E Dunwell
Ms C A Ramsbottom
Ms G Selemun (Appointed 26 September 2023)
Ms J Brown (Appointed 20 October 2023)
Ms H Fawcett (Appointed 28 November 2023)
Ms E Hughes (Appointed 6 June 2024)

Charity number

1162395

Company number

08082245

Registered office

Scout Hut
Emgate
Bedale
North Yorkshire
DL8 1AH

Independent examiner

Deborah Fletcher-McVay FCA
Xeinaidin
Oak House
Market Place
Bedale
North Yorkshire
DL8 1AQ

Bankers

Barclays Bank Plc
18A North End
Bedale
North Yorkshire
DL8 1AD

AISKEW UNDER FIVES PRE-SCHOOL

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AISKEW UNDER FIVES PRE-SCHOOL

COMMITTEE MEMBERS REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 4 APRIL 2024

The Committee members present their annual report and financial statements for the year ended 4 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to enhance the development and education of children primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups and by: offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and 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; encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; instigating and adhering to and furthering the aims and objects of the pre-school learning alliance. There has been no change in these objectives during the year.

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

Achievements and performance

This year the pre-school are delighted to still remain an Outstanding rating by Ofsted. This recognition of all the hard work and support that the staff in the setting have provided for the children, their families and the extended community. The team continues to adapt and develop the offering within the settings to provide an excellent early years environment for the children to thrive and begin their learning journey.

This year the Pre school have received £500 from Neighbourly and also been in receipt of £565 from the "Go Getting" grant. The funding has been put to use towards a holiday club for last Summer.

We are always grateful to the support provided by the parents and wider community for our fundraising activities throughout the year from the Easter toddle to the Christmas raffle, all money raised goes back to the Pre-school to enhance the experience of the children. The setting were able to purchase a new water tray, as well as bikes for the children to develop their physical development with.

The children continue to explore the local area, with visits to the local church, bookshop and local parks. We have expanded the programme of activities within the setting as well, alongside the popular singing sessions, we have been able to offer love science and have had animals come into the setting to be petted by the children. We were also pleased that we could open up the Holiday club to a wider group of 2-8 year olds providing extra options for parents to entertain their children for 3 weeks over the long summer break.

Over this year, there have been no staffing changes. Staff have used courses to upskill current qualifications and Helen is now qualified as SENCo. We thank everyone for their support over their time with us and look forward to working with our new members to deliver the charity's objectives over the coming year.

The pre-school continues to be a key resource for the community and continues to expand its offering for the children and their families to ensure the best early years experience for everyone in the setting. There has been no need to build in "mother and toddler" sessions due to numbers in the setting being almost at capacity.

Financial review

The Statement of Financial Activities shows an overall increase in funds in the period of £16,762 (2023 - £20,632). Total income amounted to £103,418 (2023 - £99,837).

As at 4 April 2024 the charity had unrestricted funds of £85,127 (2023 - £67,704), and restricted funds of £2,521 (2023 - £3,182).

AISKEW UNDER FIVES PRE-SCHOOL

COMMITTEE MEMBERS REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2024

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

Structure, governance and management

The charity is a company limited by guarantee, and is therefore governed by a memorandum and articles of association. The charity was incorporated on 13 May 2014 and amended special resolutions were issued on 29 May 2015.

The Committee members, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss H Hustwick	
Mrs N Davey	(Resigned 1 March 2024)
Ms E Dunwell	
Ms Emma Raw	(Resigned 20 July 2023)
Ms Jelena Alenkovic	(Resigned 18 July 2023)
Ms C A Ramsbottom	
Ms L Mildren	(Resigned 13 May 2024)
Ms A Gilbertson	(Appointed 20 May 2023 and resigned 6 July 2023)
Ms G Selemun	(Appointed 26 September 2023)
Ms J Brown	(Appointed 20 October 2023)
Ms H Fawcett	(Appointed 28 November 2023)
Ms E Hughes	(Appointed 6 June 2024)

The Committee members shall be elected for a term of one year at the Annual General Meeting. Retiring Committee Officers and Committee members are eligible for re-election unless they have already served on the Committee in any capacity for six consecutive years. Committee Officers and Committee members, so elected, shall serve until the end of the next following Annual General Meeting at which they were elected.

Two of the Committee members are employed by the charity and therefore have a beneficial interest in the charity. All of the Committee members are members of the company and guarantee to contribute £1 in the event of a winding up.

The Committee members report was approved by the Board of Committee Members.

Ms H Fawcett



16 December 2024

AISKEW UNDER FIVES PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE COMMITTEE MEMBERS OF AISKEW UNDER FIVES PRE-SCHOOL

I report to the Committee members on my examination of the financial statements of Aiskew Under Fives Pre-School (the charity) for the year ended 4 April 2024.

Responsibilities and basis of report

As the Committee members of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

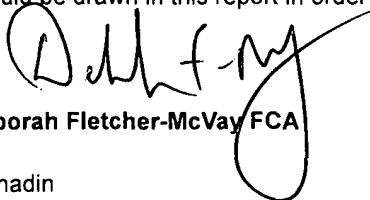
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Deborah Fletcher-McVay FCA

Xeinadin
Oak House
Market Place
Bedale
North Yorkshire
DL8 1AQ

Dated: 16 December 2024

AISKEW UNDER FIVES PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 4 APRIL 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	78,696	-	78,696	76,603	-	76,603
Charitable activities	3	19,363	2,966	22,329	13,727	6,900	20,627
Other trading activities	4	2,077	-	2,077	2,550	-	2,550
Investments	5	316	-	316	57	-	57
Total income		<u>100,452</u>	<u>2,966</u>	<u>103,418</u>	<u>92,937</u>	<u>6,900</u>	<u>99,837</u>
Expenditure on:							
Charitable activities	6	83,029	3,627	86,656	73,970	5,235	79,205
Total expenditure		<u>83,029</u>	<u>3,627</u>	<u>86,656</u>	<u>73,970</u>	<u>5,235</u>	<u>79,205</u>
Net income/(expenditure) and movement in funds		17,423	(661)	16,762	18,967	1,665	20,632
Reconciliation of funds:							
Fund balances at 5 April 2023		67,704	3,182	70,886	48,737	1,517	50,254
Fund balances at 4 April 2024		<u>85,127</u>	<u>2,521</u>	<u>87,648</u>	<u>67,704</u>	<u>3,182</u>	<u>70,886</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

AISKEW UNDER FIVES PRE-SCHOOL

BALANCE SHEET

AS AT 4 APRIL 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		-		66
Current assets					
Debtors	11	2,156		595	
Cash at bank and in hand		87,290		71,823	
		89,446		72,418	
Creditors: amounts falling due within one year	12	(1,798)		(1,598)	
Net current assets			87,648		70,820
Total assets less current liabilities			87,648		70,886
Net assets			87,648		70,886
The funds of the charity					
Restricted income funds	14		2,521		3,182
Unrestricted funds			85,127		67,704
			87,648		70,886

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 4 April 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Committee members on 16 December 2024

Ms H Fawcett



Company registration number 08082245 (England and Wales)

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 4 APRIL 2024

1 Accounting policies

Charity information

Aiskew Under Fives Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is Scout Hut, Emgate, Bedale, North Yorkshire, DL8 1AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Committee members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Committee members continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Committee members in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Early years funding is received from North Yorkshire County Council for those children attending sessions under funding guidelines. The funding is recognised on a monthly basis according to pupil numbers and forecast figures.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from pre-school sessions and stay and play sessions is recognised when receivable by the charity.

Other trading income represents fundraising income which is received by way of events held by the pre school, these include sponsored events, craft and cake sales, tombola, bag packing at the local supermarket and charity collection bags. This income is recognised when receivable by the charity.

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2024

2 Core grants and donations

(Continued)

Grants receivable for core activities

NYCC early years funding	78,165	70,898
Co-op grants	-	4,705
Neighbourly M&S support grant	-	1,000
Neighbourly Grant	500	-
	<u>78,665</u>	<u>76,603</u>

3 Charitable activities

	Restricted funds	Unrestricted funds	Total	Restricted funds	Total
	2024	2024	2024	2023	2023
	£	£	£	£	£
Pre school and toddler session income	-	19,363	19,363	-	13,727
Performance related grants	2,966	-	2,966	6,900	6,900
	<u>2,966</u>	<u>19,363</u>	<u>22,329</u>	<u>6,900</u>	<u>20,627</u>
Analysis by fund					
Unrestricted funds	-	19,363	19,363	-	13,727
Restricted funds	2,966	-	2,966	6,900	6,900
	<u>2,966</u>	<u>19,363</u>	<u>22,329</u>	<u>6,900</u>	<u>20,627</u>

4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising income	<u>2,077</u>	<u>2,550</u>

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	316	57

6 Charitable activities

	2024 £	2023 £
Staff costs	69,481	61,247
Depreciation and impairment	66	66
Expenditure on outside area	566	2,135
Rent	8,931	8,965
Educational trips and experiences	860	267
Toys and equipment	1,519	1,802
Staff training	497	323
Insurance	648	630
Food, milk and consumables	261	182
Accountancy	2,113	1,900
Other expenses	1,714	1,688
	<u>86,656</u>	<u>79,205</u>
Analysis by fund		
Unrestricted funds	83,029	73,970
Restricted funds	3,627	5,235
	<u>86,656</u>	<u>79,205</u>

Included within accountancy is an amount of £1,333 (2023 - £1,290) for fees relating to the accounts preparation and independent examination and £780 (2023 - £610) for other services.

7 Committee Members

Two of the Committee members received remuneration totalling £35,656 (2023 - one committee member received £22,989) as part of their employment with the charity during the year.

None of the Committee members (or any persons connected with them) received any remuneration or benefits from the charity during the year in their capacity as trustees/committee members.

Two of the Committee members were reimbursed a total of £1,161 (2023 - £347) for expenses incurred during the year on consumables and equipment purchased on behalf of the charity.

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2024

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	4	5
	<u>4</u>	<u>5</u>
Employment costs	2024	2023
	£	£
Wages and salaries	67,413	59,334
Other pension costs	2,068	1,913
	<u>69,481</u>	<u>61,247</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 5 April 2023	330
At 4 April 2024	<u>330</u>
Depreciation and impairment	
At 5 April 2023	264
Depreciation charged in the year	66
At 4 April 2024	<u>330</u>
Carrying amount	
At 4 April 2023	66

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2024

11 Debtors		2024	2023
		£	£
	Amounts falling due within one year:		
	Other debtors	883	
	Prepayments and accrued income	1,273	595
		<u>2,156</u>	<u>595</u>
12 Creditors: amounts falling due within one year		2024	2023
		£	£
	Other taxation and social security	335	178
	Accruals and deferred income	1,463	1,420
		<u>1,798</u>	<u>1,598</u>
13 Retirement benefit schemes		2024	2023
	Defined contribution schemes	£	£
	Charge to profit or loss in respect of defined contribution schemes	2,068	1,913
		<u>2,068</u>	<u>1,913</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			
	Balance at 5 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £	Incoming resources £	Resources expended £	
Early Years Element 2	1,517	6,000	(4,380)	3,137	2,400	(3,061)	2,476
Other restricted funds re extra sessions	-	900	(855)	45	566	(566)	45
	<u>1,517</u>	<u>6,900</u>	<u>(5,235)</u>	<u>3,182</u>	<u>2,966</u>	<u>(3,627)</u>	<u>2,521</u>

Early Years Element 2 (formerly Inclusion Funding) is aimed at supporting the inclusion of those 2, 3 and 4 year olds with SEND (children with Special Education Needs and Disabilities) in early years provision (PVI and maintained) receiving funded education.

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2024

14 Restricted funds

(Continued)

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 4 April 2024:			
Current assets/(liabilities)	85,127	2,521	87,648
	<u>85,127</u>	<u>2,521</u>	<u>87,648</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 4 April 2023:			
Tangible assets	66	-	66
Current assets/(liabilities)	67,638	3,182	70,820
	<u>67,704</u>	<u>3,182</u>	<u>70,886</u>

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2024

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	-	2,852
	<u> </u>	<u> </u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none) other than as reported in Note 7 - Committee members.

AISKEW UNDER FIVES PRE-SCHOOL

England & Wales - Charity number 1162395

Accounts

Charity registration number 1162395

Company registration number 08082245 (England and Wales)

**AISKEW UNDER FIVES PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 4 APRIL 2023**

KENNETH EASBY LIMITED

A Xeinadin Company

AIKKEW UNDER FIVES PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Committee Members

Miss H Hustwick
Mrs N Davey
Ms E Dunwell
Ms C A Ramsbottom (Appointed 10 October 2022)
Ms L Mildren (Appointed 9 December 2022)
Ms G Selemun (Appointed 26 September 2023)

Charity number

1162395

Company number

08082245

Registered office

Scout Hut
Emgate
Bedale
North Yorkshire
DL8 1AH

Independent examiner

Deborah Fletcher-McVay FCA
Kenneth Easby Limited
Accountants
Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ

Bankers

Barclays Bank Plc
18A North End
Bedale
North Yorkshire
DL8 1AD

AISKEW UNDER FIVES PRE-SCHOOL

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AIKWEK UNDER FIVES PRE-SCHOOL

COMMITTEE MEMBERS REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 4 APRIL 2023

The Committee members present their annual report and financial statements for the year ended 4 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to enhance the development and education of children primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups and by: offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and 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; encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; instigating and adhering to and furthering the aims and objects of the pre-school learning alliance. There has been no change in these objectives during the year.

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

Achievements and performance

This year the pre-school was delighted to be given an Outstanding rating by Ofsted. This recognition of all the hard work and support that the staff in the setting have provided for the children, their families and the extended community. The team continues to adapt and develop the offering within the settings to provide an excellent early years environment for the children to thrive and begin their learning journey.

The pre-school was fortunate to be named one of the local charities supported by the Co-op from October 2021 to 2022, our project proposal was to use the extra funds to enhance the allotment area. To date we have spent £1,500 of the £4,705 raised from this project and have plans to expand the allotment space in the coming year to provide more outside space for the children to explore and get closer to nature. We hope that we will be able to engage again with the wider community to support this initiative strengthening our relationship within the area.

We are always grateful to the support provided by the parents and wider community for our fundraising activities throughout the year from the Easter toddle to the Christmas raffle, all money raised goes back to the Pre-school to enhance the experience of the children. For example this year money raised from the Car-boot at Bedale park was used to improve storage and replace equipment in the outdoor space allowing the children to engage in a wider range of activities to enjoy during their free play time.

The children continue to explore the local area, with visits to the local church, bookshop and local parks. We have expanded the programme of activities within the setting as well, alongside the popular singing sessions, we have been able to offer love science and have had animals come into the setting to be petted by the children. We were also pleased that we could open up the Holiday club to a wider group of 2-8 year olds providing extra options for parents to entertain their children for 3 weeks over the long summer break.

Over this year we have seen a few staff changes with Debbie Coyle (Deputy Pre-school Manager), and Sarah Dinsdale (Pre-school support) leaving the Pre-school and Jade Brown joining us initially as a Pre-school assistant and now continuing within the setting as the Deputy Pre-school Manager. We have also seen a number of the committee members step down including Jelena Alenkovic, Alice Gilbertson and Kirsty Gwyn-Thomas. We thank everyone for their support over their time with us and look forward to working with our new members to deliver the charity's objectives over the coming year.

The pre-school continues to be a key resource for the community and continues to expand its offering for the children and their families to ensure the best early years experience for everyone in the setting. We hope over the next year we will be able to offer late pick up time and see a welcome return to the Mother and Toddler sessions which were suspended during the COVID restrictions.

AISKEW UNDER FIVES PRE-SCHOOL

COMMITTEE MEMBERS REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2023

Financial review

The Statement of Financial Activities shows an overall increase in funds in the period of £20,632 (2022 - decrease of £338). Total income amounted to £99,837 (2022 - £75,528).

As at 4 April 2023 the charity had unrestricted funds of £67,704 (2022 - £48,737), and restricted funds of £3,182 (2022 - £1,517).

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

Structure, governance and management

The charity is a company limited by guarantee, and is therefore governed by a memorandum and articles of association. The charity was incorporated on 13 May 2014 and amended special resolutions were issued on 29 May 2015.

The Committee members, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss H Hustwick	
Mrs N Davey	
Ms E Iveson	(Resigned 21 April 2022)
Ms E Dunwell	
Ms Emma Raw	(Resigned 20 July 2023)
Ms Jelena Alenkovic	(Resigned 18 July 2023)
Ms C A Ramsbottom	(Appointed 10 October 2022)
Ms L Mildren	(Appointed 9 December 2022)
Ms K Gwyn-Thomas	(Resigned 7 October 2022)
Ms A Gilbertson	(Appointed 20 May 2023 and resigned 6 July 2023)
Ms G Selemun	(Appointed 26 September 2023)

The Committee members shall be elected for a term of one year at the Annual General Meeting. Retiring Committee Officers and Committee members are eligible for re-election unless they have already served on the Committee in any capacity for six consecutive years. Committee Officers and Committee members, so elected, shall serve until the end of the next following Annual General Meeting at which they were elected.

One of the Committee members is employed by the charity and therefore has a beneficial interest in the charity. All of the Committee members are members of the company and guarantee to contribute £1 in the event of a winding up.

The Committee members report was approved by the Board of Committee Members.



Mrs N Davey

8 December 2023

AIKKEW UNDER FIVES PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE COMMITTEE MEMBERS OF AIKKEW UNDER FIVES PRE-SCHOOL

I report to the Committee members on my examination of the financial statements of Aiskew Under Fives Pre-School (the charity) for the year ended 4 April 2023.

Responsibilities and basis of report

As the Committee members of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.


Deborah Fletcher-McVay FCA

Kenneth Easby Limited
Accountants
Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ

Dated: 8 December 2023

AIKKEW UNDER FIVES PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 4 APRIL 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Core grants and donations	2	76,603	-	76,603	49,450	-	49,450
Charitable activities	3	13,727	6,900	20,627	20,188	3,103	23,291
Other trading activities	4	2,550	-	2,550	2,784	-	2,784
Investments	5	57	-	57	3	-	3
Total income		<u>92,937</u>	<u>6,900</u>	<u>99,837</u>	<u>72,425</u>	<u>3,103</u>	<u>75,528</u>
Expenditure on:							
Charitable activities	6	73,970	5,235	79,205	74,130	1,736	75,866
Net income/(expenditure) for the year/ Net movement in funds		18,967	1,665	20,632	(1,705)	1,367	(338)
Fund balances at 5 April 2022		<u>48,737</u>	<u>1,517</u>	<u>50,254</u>	<u>50,442</u>	<u>150</u>	<u>50,592</u>
Fund balances at 4 April 2023		<u><u>67,704</u></u>	<u><u>3,182</u></u>	<u><u>70,886</u></u>	<u><u>48,737</u></u>	<u><u>1,517</u></u>	<u><u>50,254</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

AIKKEW UNDER FIVES PRE-SCHOOL

BALANCE SHEET

AS AT 4 APRIL 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		66		132
Current assets					
Debtors	11	595		1,224	
Cash at bank and in hand		71,823		51,549	
		<u>72,418</u>		<u>52,773</u>	
Creditors: amounts falling due within one year	12	<u>(1,598)</u>		<u>(2,651)</u>	
Net current assets			70,820		50,122
Total assets less current liabilities			<u>70,886</u>		<u>50,254</u>
Income funds					
Restricted funds	13		3,182		1,517
Unrestricted funds			67,704		48,737
			<u>70,886</u>		<u>50,254</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 4 April 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Committee Members on 8 December 2023


Mrs N Davey
Trustee

Company registration number 08082245

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 4 APRIL 2023

1 Accounting policies

Charity information

Aiskew Under Fives Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is Scout Hut, Emgate, Bedale, North Yorkshire, DL8 1AH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association. the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Committee members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Committee members continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Committee members in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Early years funding is received from North Yorkshire County Council for those children attending sessions under funding guidelines. The funding is recognised on a monthly basis according to pupil numbers and forecast figures.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from pre-school sessions and stay and play sessions is recognised when receivable by the charity.

Other trading income represents fundraising income which is received by way of events held by the pre school, these include sponsored events, craft and cake sales, tombola, bag packing at the local supermarket and charity collection bags. This income is recognised when receivable by the charity.

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2023

2 Core grants and donations (Continued)

Grants receivable for core activities

Government grants - CJRS	-	161
NYCC early years funding	70,898	48,712
Aldi grant	-	400
Co-op grants	4,705	-
Neighbourly M&S support grant	1,000	-
	<u>76,603</u>	<u>49,273</u>

3 Charitable activities

	Restricted funds	Unrestricted funds	Total 2023	Restricted funds	Total 2022
	2023	2023	2023	2022	2022
	£	£	£	£	£
Pre school and toddler session income	-	13,727	13,727	-	20,188
Performance related grants	6,900	-	6,900	3,103	-
	<u>6,900</u>	<u>13,727</u>	<u>20,627</u>	<u>3,103</u>	<u>20,188</u>
	<u><u>6,900</u></u>	<u><u>13,727</u></u>	<u><u>20,627</u></u>	<u><u>3,103</u></u>	<u><u>20,188</u></u>
Analysis by fund					
Unrestricted funds	-	13,727	13,727	-	20,188
Restricted funds	6,900	-	6,900	3,103	-
	<u>6,900</u>	<u>13,727</u>	<u>20,627</u>	<u>3,103</u>	<u>20,188</u>
	<u><u>6,900</u></u>	<u><u>13,727</u></u>	<u><u>20,627</u></u>	<u><u>3,103</u></u>	<u><u>20,188</u></u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising income	<u>2,550</u>	<u>2,784</u>

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	57	3

6 Charitable activities

	2023	2022
	£	£
Staff costs	61,247	58,037
Depreciation and impairment	66	66
Expenditure on outside area	2,135	1,251
Rent	8,965	9,017
Educational trips and experiences	267	240
Toys and equipment	1,802	621
Staff training	323	709
Insurance	630	617
Food, milk and consumables	182	198
Accountancy	1,900	1,878
Other expenses	1,688	3,232
	<u>79,205</u>	<u>75,866</u>
Analysis by fund		
Unrestricted funds	73,970	74,130
Restricted funds	5,235	1,736
	<u>79,205</u>	<u>75,866</u>

Included within accountancy is an amount of £1,290 (2022 - £1,170) for fees relating to the accounts preparation and independent examination and £610 (2022 - £852) for other services.

7 Committee Members

One of the Committee members received remuneration totalling £22,989 (2022 - one committee member received £22,407) as part of their employment with the charity during the year.

None of the Committee members (or any persons connected with them) received any remuneration or benefits from the charity during the year in their capacity as trustees/committee members.

One of the Committee members was reimbursed a total of £347 (2022 - £247) for expenses incurred during the year on consumables and equipment purchased on behalf of the charity.

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	5	3
	<u>5</u>	<u>3</u>
Employment costs	2023	2022
	£	£
Wages and salaries	59,334	56,372
Other pension costs	1,913	1,665
	<u>61,247</u>	<u>58,037</u>
	<u>61,247</u>	<u>58,037</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 5 April 2022	330
At 4 April 2023	<u>330</u>
Depreciation and impairment	
At 5 April 2022	198
Depreciation charged in the year	66
At 4 April 2023	<u>264</u>
Carrying amount	
At 4 April 2023	<u>66</u>
At 4 April 2022	<u>132</u>

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2023

11 Debtors		2023	2022
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	595	1,224
		<u>595</u>	<u>1,224</u>
12 Creditors: amounts falling due within one year		2023	2022
		£	£
	Other taxation and social security	178	1,175
	Trade creditors	-	276
	Accruals and deferred income	1,420	1,200
		<u>1,598</u>	<u>2,651</u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 4 April 2023 £
	Balance at 5 April 2021 £	Incoming resources £	Resources expended £	Balance at 5 April 2022 £	Incoming resources £	Resources expended £	
Broadacres	150	-	(150)	-	-	-	-
Early Years Element 2	-	3,103	(1,586)	1,517	6,000	(4,380)	3,137
Other restricted funds re extra sessions	-	-	-	-	900	(855)	45
	<u>150</u>	<u>3,103</u>	<u>(1,736)</u>	<u>1,517</u>	<u>6,900</u>	<u>(5,235)</u>	<u>3,182</u>

Early Years Element 2 (formerly Inclusion Funding) is aimed at supporting the inclusion of those 2, 3 and 4 year olds with SEND (children with Special Education Needs and Disabilities) in early years provision (PVI and maintained) receiving funded education.

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2023

14 Analysis of net assets between funds

	Unrestricted fund 2023 £	Restricted fund 2023 £	Total Unrestricted fund 2023 £	Restricted fund 2022 £	Total 2022 £
Fund balances at 4 April 2023 are represented by:					
Tangible assets	66	-	66	132	132
Current assets/(liabilities)	67,638	3,182	70,820	1,517	50,122
	<u>67,704</u>	<u>3,182</u>	<u>70,886</u>	<u>1,517</u>	<u>50,254</u>

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2023

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	2,852	2,852
	<u>2,852</u>	<u>2,852</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none) other than as reported in Note 7 - Committee members.

AISKEW UNDER FIVES PRE-SCHOOL

England & Wales - Charity number 1162395

Accounts

Charity registration number 1162395

Company registration number 08082245 (England and Wales)

**AISKEW UNDER FIVES PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 4 APRIL 2022**

KENNETH EASBY LIMITED

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AISKEW UNDER FIVES PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Committee Members

Miss H Hustwick
Mrs N Davey
Ms E Dunwell
Ms Emma Raw (Appointed 7 June 2021)
Ms Jelena Alenkovic (Appointed 7 June 2021)
Ms C A Ramsbottom (Appointed 10 October 2022)
Ms L Mildren (Appointed 9 December 2022)

Secretary

Ms Jelena Alenkovic

Charity number

1162395

Company number

08082245

Registered office

Scout Hut
Emgate
Bedale
North Yorkshire
DL8 1AH

Independent examiner

Deborah Fletcher-McVay FCA
Kenneth Easby Limited
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AISKEW UNDER FIVES PRE-SCHOOL

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AISKEW UNDER FIVES PRE-SCHOOL

COMMITTEE MEMBERS REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 4 APRIL 2022

The Committee members present their annual report and financial statements for the year ended 4 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to enhance the development and education of children primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups and by: offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and 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; encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; instigating and adhering to and furthering the aims and objects of the pre-school learning alliance. There has been no change in these objectives during the year.

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

Achievements and performance

With the easing of the COVID restriction in 2021 the pre-school was able to provide its full offering to all children within the setting from the summer term in 2021. The staff continue to ensure the highest standard of hygiene possible within the setting to protect the children and staff within the setting to prevent the spread of viruses within the setting. We appreciate the ongoing support from parents over the last year, and the care and dedication to duty provided by the staff to ensure the ongoing provision of early years care for the community.

In September 2021 a new statutory early years foundation stage framework was introduced and the staff have worked hard to successfully adapt the practices and the offering provided within the setting to support this framework. The numbers of children continue to remain constant there remains the capacity to grow the numbers within the setting. Unfortunately we have not been in a position to offer the Mother and Toddler sessions. We continue to review the situation and hope that this popular session can be reintroduced in the future. Over the year we have introduced opportunities for parents to come into the setting to understand and share their child's experience.

We were also delighted to have the allotment project finished over the summer. The children have been making the most of this new outdoor space. We were delighted to be successful in receiving a grant from Co-op as one of their nominated charities and any money raised from this will be invested into developing the allotment space further for the children to enjoy. This project has been a very successful collaboration between the pre-school committee, staff, parents within the setting and the wider community.

Over the year we have seen a few staff changes with Kayleigh Love leaving us after 4 years within the setting, during her time at the setting she secured her level 3 early years qualification and took on the role as Deputy Pre-school manager. We also saw a temporary departure from R1a Kenenday who went on maternity leave in the winter term. We have been delighted to welcome Debbie Coyle as Deputy Pre-school Manager, Sophie Hernes as a Pre-school assistant and Sarah Dinsdale in a Pre-school support role. The transitions were seamless and the new members of staff have settled well into the setting building strong relationships with their key worker children and families.

This year we were able to increase the funding raising for the pre-school, with the ongoing support of the family and friends, taking part in the Easter toddle and Christmas raffle. We were delighted to be allocated a slot to run the Car Boot at Bedale park and were able to raise over £1000 to support the allotment project.

The pre-school continues to be a key resource for the community and continues to expand its offering for the children and their families to ensure the best early years experience for everyone in the setting.

AISKEW UNDER FIVES PRE-SCHOOL

COMMITTEE MEMBERS REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2022

Financial review

The Statement of Financial Activities shows an overall decrease in funds in the period of £338 (2021 - increase of £4,828). Total income amounted to £75,528 (2021 - £65,948).

As at 4 April 2022 the charity had unrestricted funds of £48,737 (2021 - £50,442), and restricted funds of £1,517 (2021 - £150).

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

Structure, governance and management

The charity is a company limited by guarantee, and is therefore governed by a memorandum and articles of association. The charity was incorporated on 13 May 2014 and amended special resolutions were issued on 29 May 2015.

The Committee members, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss H Hustwick	
Mrs N Davey	
Ms E Iveson	(Resigned 21 April 2022)
Ms J Rushworth	(Resigned 17 March 2022)
Ms E Dunwell	
Ms Emma Raw	(Appointed 7 June 2021)
Ms Jelena Alenkovic	(Appointed 7 June 2021)
Ms C Glover	(Resigned 14 September 2021)
Ms C A Ramsbottom	(Appointed 10 October 2022)
Ms L Mildren	(Appointed 9 December 2022)

The Committee members shall be elected for a term of one year at the Annual General Meeting. Retiring Committee Officers and Committee members are eligible for re-election unless they have already served on the Committee in any capacity for six consecutive years. Committee Officers and Committee members, so elected, shall serve until the end of the next following Annual General Meeting at which they were elected.

One of the Committee members is employed by the charity and therefore has a beneficial interest in the charity. All of the Committee members are members of the company and guarantee to contribute £1 in the event of a winding up.

The Committee members report was approved by the Board of Committee Members.



Mrs N Davey

16 December 2022

AIKKEW UNDER FIVES PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE COMMITTEE MEMBERS OF AIKKEW UNDER FIVES PRE-SCHOOL

I report to the Committee members on my examination of the financial statements of Aiskew Under Fives Pre-School (the charity) for the year ended 4 April 2022.

Responsibilities and basis of report

As the Committee members of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

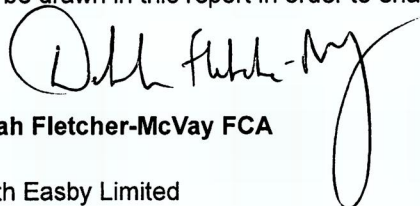
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Deborah Fletcher-McVay FCA

Kenneth Easby Limited
Accountants
Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ

Dated: 16 December 2022

AISKEW UNDER FIVES PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 4 APRIL 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Core grants and donations	2	49,450	-	49,450	54,674	-	54,674
Charitable activities	3	20,188	3,103	23,291	9,110	1,500	10,610
Other trading activities	4	2,784	-	2,784	652	-	652
Investments	5	3	-	3	12	-	12
Total income		72,425	3,103	75,528	64,448	1,500	65,948
Expenditure on:							
Charitable activities	6	74,130	1,736	75,866	59,771	1,350	61,121
Net (expenditure)/income for the year/ Net movement in funds							
		(1,705)	1,367	(338)	4,677	150	4,827
Fund balances at 5 April 2021		50,442	150	50,592	45,765	-	45,765
Fund balances at 4 April 2022		48,737	1,517	50,254	50,442	150	50,592

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

AISKEW UNDER FIVES PRE-SCHOOL

BALANCE SHEET

AS AT 4 APRIL 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		132		198
Current assets					
Debtors	11	1,224		950	
Cash at bank and in hand		51,549		51,350	
		<u>52,773</u>		<u>52,300</u>	
Creditors: amounts falling due within one year	12	<u>(2,651)</u>		<u>(1,906)</u>	
Net current assets			50,122		50,394
Total assets less current liabilities			<u>50,254</u>		<u>50,592</u>
Income funds					
Restricted funds	13		1,517		150
Unrestricted funds			48,737		50,442
			<u>50,254</u>		<u>50,592</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 4 April 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Committee Members on 16 December 2022



Mrs N Davey
Trustee

Company registration number 08082245

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 4 APRIL 2022

1 Accounting policies

Charity information

Aiskew Under Fives Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is Scout Hut, Emgate, Bedale, North Yorkshire, DL8 1AH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Committee members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Committee members continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Committee members in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Early years funding is received from North Yorkshire County Council for those children attending sessions under funding guidelines. The funding is recognised on a monthly basis according to pupil numbers and forecast figures.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from pre-school sessions and stay and play sessions is recognised when receivable by the charity.

Other trading income represents fundraising income which is received by way of events held by the pre school, these include sponsored events, craft and cake sales, tombola, bag packing at the local supermarket and charity collection bags. This income is recognised when receivable by the charity.

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

The charity retains certain fixtures and equipment for use in its operations. Individual items of equipment under £250 are written off in the year of purchase.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight line
--------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Core grants and donations

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	177	-
Core Grants	49,273	54,674
	<u>49,450</u>	<u>54,674</u>

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2022

2 Core grants and donations

(Continued)

Grants receivable for core activities

Government grants - CJRS	161	1,259
NYCC early years funding	48,712	52,915
Tesco COVID 19 grant	-	500
Aldi grant	400	-
	<u>49,273</u>	<u>54,674</u>

3 Charitable activities

	Restricted funds	Unrestricted funds	Total 2022	Restricted funds	Unrestricted funds	Total 2021
	2022	2022		2021	2021	
	£	£	£	£	£	£
Pre school and toddler session income	-	20,188	20,188	-	9,110	9,110
Performance related grants	3,103	-	3,103	1,500	-	1,500
	<u>3,103</u>	<u>20,188</u>	<u>23,291</u>	<u>1,500</u>	<u>9,110</u>	<u>10,610</u>
Analysis by fund						
Unrestricted funds	-	20,188	20,188	-	9,110	9,110
Restricted funds	3,103	-	3,103	1,500	-	1,500
	<u>3,103</u>	<u>20,188</u>	<u>23,291</u>	<u>1,500</u>	<u>9,110</u>	<u>10,610</u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising income	<u>2,784</u>	<u>652</u>

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2022

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	3	12

6 Charitable activities

	2022	2021
	£	£
Staff costs	58,037	47,692
Depreciation and impairment	66	66
Expenditure on outside area	1,251	1,582
Rent	9,017	5,686
Educational trips and experiences	240	-
Toys and equipment	621	1,427
Staff training	709	477
Insurance	617	616
Food, milk and consumables	198	144
Accountancy	1,878	1,728
Other expenses	3,232	1,243
	<u>75,866</u>	<u>60,661</u>
Grant funding of activities (see note 7)	-	460
	<u>75,866</u>	<u>61,121</u>
Analysis by fund		
Unrestricted funds	74,130	59,771
Restricted funds	1,736	1,350
	<u>75,866</u>	<u>61,121</u>

Included within accountancy is an amount of £1,170 (2021 - £1,020) for fees relating to the accounts preparation and independent examination and £852 (2021 - £1,068) for other services.

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2022

7 Grants payable

	Pre-school expenses 2021 £
Grants to institutions:	
Co-op winter food	460
-	

8 Committee Members

One of the Committee members received remuneration totalling £22,407 (2021 - one committee member received £21,153) as part of their employment with the charity during the year.

None of the Committee members (or any persons connected with them) received any remuneration or benefits from the charity during the year in their capacity as trustees/committee members.

One of the Committee members was reimbursed a total of £247 (2021 - £309) for expenses incurred during the year on consumables and equipment purchased on behalf of the charity.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	3	3
	<u>3</u>	<u>3</u>
Employment costs	2022	2021
	£	£
Wages and salaries	56,372	46,303
Other pension costs	1,665	1,389
	<u>58,037</u>	<u>47,692</u>

There were no employees whose annual remuneration was more than £60,000.

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2022

10 Tangible fixed assets	Fixtures, fittings & equipment £
Cost	
At 5 April 2021	330
At 4 April 2022	<u>330</u>
Depreciation and impairment	
At 5 April 2021	132
Depreciation charged in the year	66
At 4 April 2022	<u>198</u>
Carrying amount	
At 4 April 2022	<u>132</u>
At 4 April 2021	<u>198</u>

11 Debtors	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	-	355
Prepayments and accrued income	1,224	595
	<u>1,224</u>	<u>950</u>

12 Creditors: amounts falling due within one year	2022 £	2021 £
Other taxation and social security	1,175	298
Trade creditors	276	-
Other creditors	-	72
Accruals and deferred income	1,200	1,536
	<u>2,651</u>	<u>1,906</u>

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2022

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 4 April 2022 £
	Balance at 5 April 2020 £	Incoming resources £	Resources expended £	Balance at 5 April 2021 £	Incoming resources £	Resources expended £	
North Yorkshire Council Allotment project	-	1,000	(1,000)	-	-	-	-
Broadacres	-	500	(350)	150	-	(150)	-
Early Years Element 2	-	-	-	-	3,103	(1,586)	1,517
	<u>-</u>	<u>1,500</u>	<u>(1,350)</u>	<u>150</u>	<u>3,103</u>	<u>(1,736)</u>	<u>1,517</u>
	<u>-</u>	<u>1,500</u>	<u>(1,350)</u>	<u>150</u>	<u>3,103</u>	<u>(1,736)</u>	<u>1,517</u>

The North Yorkshire Council Allotment Fund grant was received to fund work done to the allotment. This was fully expended in the prior year.

The Broadacres grant was received to fund work done to the fence and shed.

Early Years Element 2 (formerly Inclusion Funding) is aimed at supporting the inclusion of those 2, 3 and 4 year olds with SEND (children with Special Education Needs and Disabilities) in early years provision (PVI and maintained) receiving funded education.

14 Analysis of net assets between funds

	Unrestricted fund 2022 £	Restricted fund 2022 £	Total 2022 £	Unrestricted fund 2021 £	Restricted fund 2021 £	Total 2021 £
Fund balances at 4 April 2022 are represented by:						
Tangible assets	132	-	132	198	-	198
Current assets/(liabilities)	48,605	1,517	50,122	50,244	150	50,394
	<u>48,737</u>	<u>1,517</u>	<u>50,254</u>	<u>50,442</u>	<u>150</u>	<u>50,592</u>
	<u>48,737</u>	<u>1,517</u>	<u>50,254</u>	<u>50,442</u>	<u>150</u>	<u>50,592</u>

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2022

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	2,852 <u> </u>	2,852 <u> </u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none) other than as reported in Note 8 - Committee members.

AISKEW UNDER FIVES PRE-SCHOOL

England & Wales - Charity number 1162395

Accounts

Charity Registration No. 1162395

Company Registration No. 08082245 (England and Wales)

AISKEW UNDER FIVES PRE-SCHOOL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 4 APRIL 2021

KENNETH EASBY LIMITED

CHARTERED ACCOUNTANTS

AISKEW UNDER FIVES PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Committee Members	Miss H Hustwick Mrs N Davey Ms E Iveson Ms J Rushworth Ms E Dunwell Ms Emma Raw Ms Jelena Alenkovic	(Appointed 7 June 2021) (Appointed 7 June 2021)
Secretary	Ms Jelena Alenkovic	
Charity number	1162395	
Company number	08082245	
Registered office	Scout Hut Emgate Bedale North Yorkshire DL8 1AH	
Independent examiner	Deborah Fletcher-McVay ACA Kenneth Easby Limited Chartered Accountants Oak House, Market Place Bedale North Yorkshire DL8 1AQ	
Bankers	Barclays Bank Plc 18A North End Bedale North Yorkshire DL8 1AD	

AISKEW UNDER FIVES PRE-SCHOOL

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AISKEW UNDER FIVES PRE-SCHOOL

COMMITTEE MEMBERS REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 4 APRIL 2021

The Committee members present their annual report and financial statements for the year ended 4 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to enhance the development and education of children primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups and by: offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and 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; encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs; instigating and adhering to and furthering the aims and objects of the pre-school learning alliance. There has been no change in these objectives during the year.

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

Achievements and performance

During the ongoing restrictions due to the COVID pandemic the pre-school has continued to provide excellent service to the community by providing a safe and nurturing environment for 2-5 year olds. Measures have been introduced to safeguard the children and staff and limit transmission. We are delighted that we have managed to stay open since reopening our doors in June 2020 in-line with government advice and have had no cases within the setting. We continue to have a slightly reduced offering to allow staggered pickup and drop-off and we appreciate the cooperation of the parents during this difficult time. The staff continue to monitor, and amend the risk assessment as required, following government guidelines and have adapted the setting to provide a stimulating and safe environment for the children and wider support for their families.

The number of children enrolled has increased slightly over the last year, with an increase in the number of 2 year olds enrolled in the Autumn term. The pre-school was able to return to a five day term time offering to support children and their families. While we were pleased that we could run a summer holiday club for 3 weeks in August. Unfortunately due to restrictions we have been unable to restart the mother and toddler drop-in sessions, this continues to be reviewed. The families continue to demonstrate their support for the school and have engaged in fundraising activities, including a Halloween stall, Christmas crafts and raffle, and a socially distanced Easter toddle. The committee continue to look for new opportunities to raise more funds to support the preschool and access further funding.

The pre-school continues to have good relationships with the Scout's who own the Hall and have looked for other community activities. Unfortunately we have not been able to return to The Millings, a local care home, but remain in contact and will resume this once it is considered safe to do so. This year saw us make great progress on the Allotment for the pre-school. We were grateful to receive funding from Broadacres and North Yorkshire County Council. These funds have helped us clear the site and initial groundwork, fencing the area to make it a safe enclosure for the children to access. The community and families have also shown their support by volunteering their time and resources to help make this idea a reality. While there is still much more work to do before the children will have their first harvest they have been making the most of the extra outside space.

The Pre-school remains a key resource for the community and continues to consider options that will increase its profile in the community and promote the excellent early years' service the staff provide to the children with wider support to their families.

AIKWEV UNDER FIVES PRE-SCHOOL

COMMITTEE MEMBERS REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 4 APRIL 2021

Financial review

The Statement of Financial Activities shows an overall increase in funds in the period of £4,827 (2020 - £1,036). Total income amounted to £65,948 (2020 - £62,343).

As at 4 April 2021 the charity had unrestricted funds of £50,442 (2020 - £45,765), and restricted funds of £150 (2020 - £Nil).

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

Structure, governance and management

The charity is a company limited by guarantee, and is therefore governed by a memorandum and articles of association. The charity was incorporated on 13 May 2014 and amended special resolutions were issued on 29 May 2015.

The Committee members, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss H Hustwick

Mrs N Davey

Ms C Glover

(Retired 14 September 2021)

Ms E Iveson

Ms J Rushworth

Ms E Dunwell

Ms Emma Raw

(Appointed 7 June 2021)

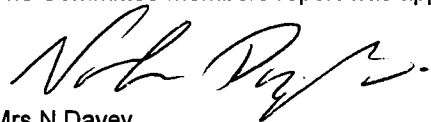
Ms Jelena Alenkovic

(Appointed 7 June 2021)

The Committee members shall be elected for a term of one year at the Annual General Meeting. Retiring Committee Officers and Committee members are eligible for re-election unless they have already served on the Committee in any capacity for six consecutive years. Committee Officers and Committee members, so elected, shall serve until the end of the next following Annual General Meeting at which they were elected.

One of the Committee members is employed by the charity and therefore has a beneficial interest in the charity. All of the Committee members are members of the company and guarantee to contribute £1 in the event of a winding up.

The Committee members report was approved by the Board of Committee Members.



Mrs N Davey

20 December 2021

AIKEW UNDER FIVES PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE COMMITTEE MEMBERS OF AIKEW UNDER FIVES PRE-SCHOOL

I report to the Committee members on my examination of the financial statements of Aiskew Under Fives Pre-School (the charity) for the year ended 4 April 2021.

Responsibilities and basis of report

As the Committee members of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

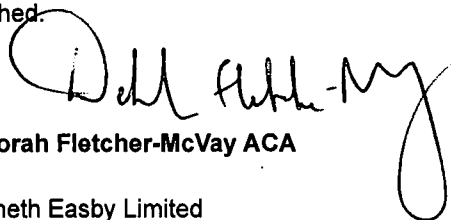
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Deborah Fletcher-McVay ACA

Kenneth Easby Limited
Chartered Accountants
Oak House, Market Place
Bedale
North Yorkshire
DL8 1AQ

Dated: 20 December 2021

AIKEW UNDER FIVES PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 4 APRIL 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Total Unrestricted funds 2020 £
	Notes				
Income from:					
Core grants and donations	2	54,674	-	54,674	49,207
Charitable activities	3	9,110	1,500	10,610	11,817
Other trading activities	4	652	-	652	1,271
Investments	5	12	-	12	48
Total income		<u>64,448</u>	<u>1,500</u>	<u>65,948</u>	<u>62,343</u>
Expenditure on:					
Charitable activities	6	<u>59,771</u>	<u>1,350</u>	<u>61,121</u>	<u>61,307</u>
Net income for the year/ Net movement in funds		4,677	150	4,827	1,036
Fund balances at 5 April 2020		<u>45,765</u>	-	<u>45,765</u>	<u>44,729</u>
Fund balances at 4 April 2021		<u><u>50,442</u></u>	<u><u>150</u></u>	<u><u>50,592</u></u>	<u><u>45,765</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

AIKKEW UNDER FIVES PRE-SCHOOL

BALANCE SHEET

AS AT 4 APRIL 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		198		264
Current assets					
Debtors	11	950		4,222	
Cash at bank and in hand		51,350		43,226	
		<u>52,300</u>		<u>47,448</u>	
Creditors: amounts falling due within one year	12	<u>(1,906)</u>		<u>(1,947)</u>	
Net current assets			50,394		45,501
Total assets less current liabilities			<u>50,592</u>		<u>45,765</u>
Income funds					
Restricted funds	13		150		-
Unrestricted funds			50,442		45,765
			<u>50,592</u>		<u>45,765</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 4 April 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Committee Members on 20 December 2021


Mrs N Davey
Trustee

Company Registration No. 08082245

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 4 APRIL 2021

1 Accounting policies

Charity information

Aiskew Under Fives Pre-School is a private company limited by guarantee incorporated in England and Wales. The registered office is Scout Hut, Emgate, Bedale, North Yorkshire, DL8 1AH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Committee members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Committee members continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Committee members in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Early years funding is received from North Yorkshire County Council for those children attending sessions under funding guidelines. The funding is recognised on a monthly basis according to pupil numbers and forecast figures.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from pre-school sessions and stay and play sessions is recognised when receivable by the charity.

Other trading income represents fundraising income which is received by way of events held by the pre school, these include sponsored events, craft and cake sales, tombola, bag packing at the local supermarket and charity collection bags. This income is recognised when receivable by the charity.

AIKKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

The charity retains certain fixtures and equipment for use in its operations. Individual items of equipment under £250 are written off in the year of purchase.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight line
--------------------------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Core grants and donations

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Core Grants	54,674	49,207

AIKKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2021

2 Core grants and donations

(Continued)

Grants receivable for core activities

Government grants - CJRS	1,259	-
NYCC early years funding	52,915	49,207
Tesco COVID 19 grant	500	-
	<u>54,674</u>	<u>49,207</u>

3 Charitable activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total 2021 £	2020 £
Pre school and toddler session income	-	9,110	9,110	11,817
Performance related grants	1,500	-	1,500	-
	<u>1,500</u>	<u>9,110</u>	<u>10,610</u>	<u>11,817</u>
Analysis by fund				
Unrestricted funds	-	9,110	9,110	11,817
Restricted funds	1,500	-	1,500	-
	<u>1,500</u>	<u>9,110</u>	<u>10,610</u>	<u>11,817</u>

4 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising income	<u>652</u>	<u>1,271</u>

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	<u>12</u>	<u>48</u>

AIKKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2021

6 Charitable activities

	2021	2020
	£	£
Staff costs	47,692	46,406
Depreciation and impairment	66	66
Expenditure on outside area	1,582	8
Rent	5,686	8,150
Educational trips and experiences	-	217
Toys and equipment	1,427	1,034
Staff training	477	556
Insurance	616	608
Food, milk and consumables	144	225
Accountancy	1,728	2,448
Other expenses	1,243	1,589
	<u>60,661</u>	<u>61,307</u>
Grant funding of activities (see note 7)	460	-
	<u>61,121</u>	<u>61,307</u>
Analysis by fund		
Unrestricted funds	59,771	61,307
Restricted funds	1,350	-
	<u>61,121</u>	<u>61,307</u>

Included within accountancy is an amount of £1,020 (2020 - £1,494) for fees relating to the accounts preparation and independent examination and £1,068 (2020 - £954) for other services.

7 Grants payable

	2021	2020
	£	£
Grants to institutions:		
Co-op winter food	460	-
	<u>460</u>	<u>-</u>

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2021

8 Committee Members

One of the Committee members received remuneration totalling £21,153 (2020 - one committee member received £21,765) as part of their employment with the charity during the year.

None of the Committee members (or any persons connected with them) received any remuneration or benefits from the charity during the year in their capacity as trustees/committee members.

One of the Committee members were reimbursed a total of £309 (2020 - three trustees were reimbursed £1,582) for expenses incurred during the year on consumables and equipment purchased on behalf of the charity.

Included within other debtors is an amount due of £355 (2020 - £3,605) from a former Committee member in connection with payments made from the charity's bank account which had not been authorised by the Committee.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	3	3
	<u>3</u>	<u>3</u>
Employment costs	2021	2020
	£	£
Wages and salaries	46,303	45,147
Other pension costs	1,389	1,259
	<u>47,692</u>	<u>46,406</u>
	<u>47,692</u>	<u>46,406</u>

There were no employees whose annual remuneration was more than £60,000.

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2021

10 Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 5 April 2020	330
At 4 April 2021	330
Depreciation and impairment	
At 5 April 2020	66
Depreciation charged in the year	66
At 4 April 2021	132
Carrying amount	
At 4 April 2021	198
At 4 April 2020	264

11 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	355	3,605
Prepayments and accrued income	595	617
	<u>950</u>	<u>4,222</u>

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	298	243
Other creditors	72	-
Accruals and deferred income	1,536	1,704
	<u>1,906</u>	<u>1,947</u>

AIKWEV UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2021

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 4 April 2021 £
	Balance at 5 April 2019 £	Incoming resources £	Resources expended £	Balance at 5 April 2020 £	Incoming resources £	Resources expended £	
North Yorkshire Council Allotment project	-	-	-	-	1,000	(1,000)	-
Broadacres	-	-	-	-	500	(350)	150
	-	-	-	-	1,500	(1,350)	150

The North Yorkshire Council Allotment Fund grant was received to fund work done to the allotment. This was fully expended in the year.

The Broadacres grant was received to fund work done to the fence and shed.

14 Analysis of net assets between funds

	Unrestricted fund 2021 £	Restricted fund 2021 £	Total 2021 £	Unrestricted fund 2020 £
Fund balances at 4 April 2021 are represented by:				
Tangible assets	198	-	198	264
Current assets/(liabilities)	50,244	150	50,394	45,501
	50,442	150	50,592	45,765

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	2,852	-

AISKEW UNDER FIVES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2021

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none) other than as reported in Note 8 - Committee members.