

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**

A Xeinadin Company

# AISKEW UNDER FIVES PRE-SCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

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### 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  
Accountants  
Oak House, Market Place  
Bedale  
North Yorkshire  
DL8 1AQ

### Bankers

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

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# **AIKKEW 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**

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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 Rla 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.



# **AIKKEW UNDER FIVES PRE-SCHOOL**

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

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### **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

# **AIKEW UNDER FIVES PRE-SCHOOL**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE COMMITTEE MEMBERS OF AIKEW UNDER FIVES PRE-SCHOOL**

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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).

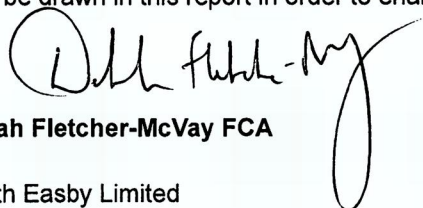
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
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
<b>Total income</b>		<b>72,425</b>	<b>3,103</b>	<b>75,528</b>	<b>64,448</b>	<b>1,500</b>	<b>65,948</b>
<b>Expenditure on:</b>							
Charitable activities	6	74,130	1,736	75,866	59,771	1,350	61,121
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(1,705)</b>	<b>1,367</b>	<b>(338)</b>	<b>4,677</b>	<b>150</b>	<b>4,827</b>
Fund balances at 5 April 2021		50,442	150	50,592	45,765	-	45,765
<b>Fund balances at 4 April 2022</b>		<b>48,737</b>	<b>1,517</b>	<b>50,254</b>	<b>50,442</b>	<b>150</b>	<b>50,592</b>

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.



# AIKEW UNDER FIVES PRE-SCHOOL

## BALANCE SHEET

AS AT 4 APRIL 2022

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

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### **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
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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>

# **AIKEW 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		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
	75,866	60,661
Grant funding of activities (see note 7)	-	460
	75,866	61,121
<b>Analysis by fund</b>		
Unrestricted funds	74,130	59,771
Restricted funds	1,736	1,350
	75,866	61,121

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

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

# **AIKEW 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

330

**Depreciation and impairment**

At 5 April 2021

132

Depreciation charged in the year

66

At 4 April 2022

198

**Carrying amount**

At 4 April 2022

132

At 4 April 2021

198

### **11 Debtors**

**2022**  
£                      **2021**  
£

**Amounts falling due within one year:**

Other debtors

-                      355

Prepayments and accrued income

1,224                      595

1,224                      950

### **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

2,651                      1,906



# 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 5 April 2020	Incoming resources	Resources expended	Balance at 5 April 2021	Incoming resources	Resources expended	Balance at 4 April 2022
	£	£	£	£	£	£	£
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>

# AIKKEW UNDER FIVES PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 4 APRIL 2022

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### 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	2,852
	<u>          </u>	<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.