

Charity registration number 1162395

Company registration number 08082245 (England and Wales)

**AIKEW 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**

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### **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

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# **AIKKEW UNDER FIVES PRE-SCHOOL**

## **CONTENTS**

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	<b>Page</b>
Committee Members report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

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# **AIKKEW UNDER FIVES PRE-SCHOOL**

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

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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.



# **AIKKEW UNDER FIVES PRE-SCHOOL**

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

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### **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**

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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 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**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income from:</b>							
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
<b>Total income</b>		<b>92,937</b>	<b>6,900</b>	<b>99,837</b>	<b>72,425</b>	<b>3,103</b>	<b>75,528</b>
<b>Expenditure on:</b>							
Charitable activities	6	73,970	5,235	79,205	74,130	1,736	75,866
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>18,967</b>	<b>1,665</b>	<b>20,632</b>	<b>(1,705)</b>	<b>1,367</b>	<b>(338)</b>
Fund balances at 5 April 2022		48,737	1,517	50,254	50,442	150	50,592
<b>Fund balances at 4 April 2023</b>		<b>67,704</b>	<b>3,182</b>	<b>70,886</b>	<b>48,737</b>	<b>1,517</b>	<b>50,254</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.



# AIKKEW UNDER FIVES PRE-SCHOOL

## BALANCE SHEET

AS AT 4 APRIL 2023

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



# **AIKKEW UNDER FIVES PRE-SCHOOL**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 4 APRIL 2023**

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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 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

### 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
	2023	2022
	£	£
Donations and gifts	-	177
Core Grants	76,603	49,273
	<u>76,603</u>	<u>49,450</u>

# 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		2022	2022	
	£	£	£	£	£	£
Pre school and toddler session income	-	13,727	13,727	-	20,188	20,188
Performance related grants	6,900	-	6,900	3,103	-	3,103
	<u>6,900</u>	<u>13,727</u>	<u>20,627</u>	<u>3,103</u>	<u>20,188</u>	<u>23,291</u>
Analysis by fund						
Unrestricted funds	-	13,727	13,727	-	20,188	20,188
Restricted funds	6,900	-	6,900	3,103	-	3,103
	<u>6,900</u>	<u>13,727</u>	<u>20,627</u>	<u>3,103</u>	<u>20,188</u>	<u>23,291</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>
<b>Analysis by fund</b>		
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>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
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 £
<b>Cost</b>	
At 5 April 2022	330
At 4 April 2023	<u>330</u>
<b>Depreciation and impairment</b>	
At 5 April 2022	198
Depreciation charged in the year	66
At 4 April 2023	<u>264</u>
<b>Carrying amount</b>	
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

### 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
	1,598	2,651

### 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 2021	Incoming resources	Resources expended	Balance at 5 April 2022	Incoming resources	Resources expended	Balance at 4 April 2023
	£	£	£	£	£	£	£
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
	150	3,103	(1,736)	1,517	6,900	(5,235)	3,182

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.



# **AIKKEW 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	Restricted fund	Total Unrestricted fund	Restricted fund	Total
	2023	2023	2023	2022	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	48,605	50,122
	<u>67,704</u>	<u>3,182</u>	<u>70,886</u>	<u>48,737</u>	<u>50,254</u>

## **AIKKEW UNDER FIVES PRE-SCHOOL**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 4 APRIL 2023**

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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:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	<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.