

CHILDREN'S CORNER PRE-SCHOOL COMMITTEE

England & Wales · Charity number 1170462

Details

Other names CHILDREN'S CORNER PRESCHOOL COMMITTEE

Status Registered

Legal form Other

Registered 2016-11-29

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

Contact

Address St. Hildas Church
Gibraltar Road
Halifax
HX1 4HE

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Activities

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

Activities: The objectives of the pre school 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.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

Geography

- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-01	£155,954	£131,256	-	-
2023-09-01	£94,302	£92,605	-	-
2022-09-01	£73,633	£73,530	-	-
2021-09-01	£74,977	£66,397	-	-
2020-09-01	£79,946	£72,009	-	-

Trustees

Name	Role	Appointed
Shabana Ali	Chair	2022-01-04
Anisa Ahmed		2023-09-21
Humayra Chohan		2018-10-12
MARIAM PARAVEZ		2016-10-17
Mehreen Rizwan		2023-10-20
Nazreen Akhtar		2023-06-30
Saima Akhtar		2016-10-17

CHILDREN'S CORNER PRE-SCHOOL COMMITTEE

England & Wales - Charity number 1170462

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 1 September 2024
for
Children's Corner Pre-School Committee

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

**Contents of the Financial Statements
for the Year Ended 1 September 2024**

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**Report of the Trustees
for the Year Ended 1 September 2024**

The trustees present their report with the financial statements of the charity for the year ended 1 September 2024. The trustees have adopted the provisions of 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

Objectives and aims

The objectives of the Pre-school 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 objectives of the Pre-school Learning Alliance

Significant activities

The charity offers low cost child care services to children of pre school age from local families and provides daily sessions of play and exploration and gives them various learning opportunities which prepare them for reception class. Children from ethnic minorities and disadvantaged backgrounds are given access to learning and development where they enjoy good quality nutritious snacks which are provided free of charge. Regular parent and toddler sessions have been provided once a month on a Wednesday which is free of charge for families who want to stay and play with their children. During the year staff have undertaken training covering amongst others, first aid and health and safety.

Public benefit

The charity offers public benefit by providing flexible sessions to meet the needs of parents at a very low cost and children are provided with access to learning activities and resources. Most parents and children are from various ethnic backgrounds and there is bilingual support available to children and parents by staff members. The preschool operates in the local area to allow easy access for the local community.

In respect of the above the trustees have had regard to the Charity Commission guidance on public benefit.

Volunteers

The charity is grateful for the assistance of three volunteers during the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity offers low cost child care services to children of pre school age from local families and provides daily sessions of play and exploration and gives them various learning opportunities which prepare them for reception class. Children from ethnic minorities and disadvantaged backgrounds are given access to learning and development where they enjoy good quality nutritious snacks which are provided free of charge.

FINANCIAL REVIEW

Financial position

Income for the year has increased by £61652 from £94302 in 2023 to £155954 this year. Early years funding from Calderdale MBC has risen from £87062 to £135620 and fee income has risen from £6031 to £9984. Donations of £165 were received (2023 £nil) and grants received of £4350 (2023 £nil). Rents commenced being received this year amounting to £3718 (2023 £nil) and £1384 (2023 £nil) was raised from a fundraising event. There was also bank interest received of £1384 (2023 £319).

Expenditure has also increased during the year by £38651 from £92605 in 2023 to £131256 this year with the main increase being in wages costs of £32404 and due to the new rental agreement, gas and electricity bills of £4279 have been incurred for the first time.

The above have resulted in a net income for the year of £24698 compared to £1697 in 2023.

The total reserves of the charity at the year end were £66101 (2023 £41403). Free reserves at 1st September 2024 were £47783 (2023 £41252).

The grants received of £3850 and £500 were both grants to assist toward energy costs and as such were classed as restricted funds. £4279 of the grant income had been expended during the year leaving a balance of £71 in restricted funds at the year end.

The trustees wish to establish a level of reserves (that is those funds that are freely available) that is adequate to enable the charity to operate and meet its objectives and enable the charity to continue as a going concern.

Report of the Trustees
for the Year Ended 1 September 2024

FINANCIAL REVIEW

Going concern

The trustees have considered the position regarding going concern.

The charity continues to receive early years funding from Calderdale MBC as well as fee income. The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

FUTURE PLANS

The charity will keep on offering low cost sessions to children and will continue offering facilities like free snacks and toddler sessions on a regular basis to serve the local community.

The committee are also looking into the feasibility of purchasing a building for the play group to operate from rather than renting premises as they do now.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and is an unincorporated charity.

Recruitment and appointment of new trustees

The charity is managed and overseen by the trustees appointed by the members. Membership of the Pre-school is open to any individual, family or organisation interested in promoting the Objects which applies to the Pre-school in the form required by the Committee and is approved by the Committee in its absolute discretion and who consents in writing to become a Member either personally or (in the case of a member organisation) through an authorised representative

The committee is to be made up of a minimum of five members, the Executive Committee made up of the Chairman, Honorary Treasurer and the Honorary Secretary, and a maximum of twelve members. The Committee members are also charity trustees. The Committee are to be appointed at Annual General Meetings by existing members.

Trustees are supplied with information detailing their role as a trustee and their responsibilities and training sessions will be given to new trustees to familiarize themselves with the charity and their obligations.

Organisational structure

The day to day running of the charity is undertaken by the management committee and trustees who also make decisions regarding strategic matters. The committee aim to keep abreast of developments through information issued by the Charity Commission.

Key management remuneration

Remuneration of staff is governed by market rates.

Related parties

The only related parties are the trustees and management committee members. None of the trustees were remunerated for their work as trustees but see note 6 to the accounts for details of Mrs M Rizwan who was appointed a trustee in October 2023.

None of the trustees received any benefits in kind during the current year

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

The trustees conduct a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all aspects of the charity.

External risks relate mainly to the cost of living crisis and high inflation as well as general economic conditions which affect the level of attendance fees.

These risks have been mitigated by the continuation of early years funding by Calderdale MBC and government support schemes and grants.

These procedure are periodically reviewed to ensure that they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1170462

Report of the Trustees
for the Year Ended 1 September 2024

Principal address

St Hildas Church
Gibraltar Road
Halifax
West Yorkshire
HX1 4HE

Trustees

Miss M Paravez Chair
Miss S Akhtar
Miss S Bi
Miss M Ahmed (resigned 15.9.23)
Miss H Chohan
Miss S Ali
Miss N Akhtar
Mrs M Rizwan (appointed 20.10.23)
Miss A Ahmed Trustee (appointed 21.9.23)

Independent Examiner

David C Adams
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Bankers

Lloyds Bank
65-68 Briggate
Leeds
LS1 6LH

COMMENCEMENT OF ACTIVITIES

The constitution was adopted on 17th October 2016 and charitable status was granted on 29th November 2016.

TRUSTEES' RESPONSIBILITY STATEMENT

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 7 April 2025 and signed on its behalf by:

Miss M Paravez - Trustee

**Independent Examiner's Report to the Trustees of
Children's Corner Pre-School Committee**

Independent examiner's report to the trustees of Children's Corner Pre-School Committee

I report to the charity trustees on my examination of the accounts of Children's Corner Pre-School Committee (the Trust) for the year ended 1 September 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

We are independent of the charity in accordance with the ethical requirements that are relevant to our independent examination of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances as set out in note 14 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

David C Adams

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

23 May 2025

Children's Corner Pre-School Committee

**Statement of Financial Activities
for the Year Ended 1 September 2024**

	Notes	Unrestricted fund £	Restricted funds £	1.9.24 Total funds £	1.9.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	165	4,350	4,515	-
Charitable activities					
Charitable activity		1,384	-	1,384	30
Other trading activities	3	145,604	-	145,604	93,953
Investment income	4	4,451	-	4,451	319
Total		151,604	4,350	155,954	94,302
EXPENDITURE ON					
Raising funds		122,824	4,279	127,103	86,674
Charitable activities					
Other trading activities		475	-	475	-
Other		3,678	-	3,678	5,931
Total		126,977	4,279	131,256	92,605
NET INCOME		24,627	71	24,698	1,697
RECONCILIATION OF FUNDS					
Total funds brought forward		41,403	-	41,403	39,706
TOTAL FUNDS CARRIED FORWARD		66,030	71	66,101	41,403

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Children's Corner Pre-School Committee

Balance Sheet
1 September 2024

	Notes	Unrestricted fund £	Restricted funds £	1.9.24 Total funds £	1.9.23 Total funds £
FIXED ASSETS					
Tangible assets	9	18,318	-	18,318	151
CURRENT ASSETS					
Debtors	10	242	-	242	1,896
Cash at bank and in hand		101,767	305	102,072	70,548
		102,009	305	102,314	72,444
CREDITORS					
Amounts falling due within one year	11	(54,297)	(234)	(54,531)	(31,192)
NET CURRENT ASSETS		47,712	71	47,783	41,252
TOTAL ASSETS LESS CURRENT LIABILITIES		66,030	71	66,101	41,403
NET ASSETS		66,030	71	66,101	41,403
FUNDS	12				
Unrestricted funds				66,030	41,403
Restricted funds				71	-
TOTAL FUNDS				66,101	41,403

The financial statements were approved by the Board of Trustees and authorised for issue on 7 April 2025 and were signed on its behalf by:

M Paravez - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 1 September 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- Not provided
Toys	- 25% on cost
Fixtures and fittings	- 25% on cost
Plant & Machinery	- 10% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Public benefit

The charity is a public benefit entity

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going Concern

The trustees have considered the position regarding going concern.

The charity continues to receive early years funding from Calderdale MBC as well as fee income. The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

Grants

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

**Notes to the Financial Statements - continued
for the Year Ended 1 September 2024**

2. DONATIONS AND LEGACIES

During the year the charity received grants of £3850 from CMBC Energy grants and £500 from the WarleyTrust. Both grants were to assist with energy costs and have been treated as restricted funds.

3. OTHER TRADING ACTIVITIES

	1.9.24	1.9.23
	£	£
Training Allowance	-	800
Fees	9,984	6,091
Early years funding	135,620	87,062
	145,604	93,953
	145,604	93,953

4. INVESTMENT INCOME

	1.9.24	1.9.23
	£	£
Rents received	3,718	-
Bank interest	733	319
	4,451	319
	4,451	319

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	237	2,348	2,585
	237	2,348	2,585

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees remuneration or benefits in kind or expenses paid for the year ended 1st September 2024 nor for the previous year except as detailed below.

Mrs M Rizwan has been employed by the charity for a number of years. She was appointed a trustee on 20th October 2023 and is not remunerated for her work as a trustee. Her remuneration as an employee of the Pre-school during the period of her trusteeship was £32734 The legal authority for this arrangement is contained in section 5.8 of the constitution of the charity.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1 September 2024 nor for the year ended 1 September 2023.

7. STAFF COSTS

	1.9.24	1.9.23
	£	£
Wages and salaries	106,316	73,912
Social security costs	56	-
Other pension costs	1,523	861
	107,895	74,773
	107,895	74,773

The average monthly number of employees during the year was as follows:

	1.9.24	1.9.23
Staff	7	6
	7	6

**Notes to the Financial Statements - continued
for the Year Ended 1 September 2024**

7. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activity	30	-	30
Other trading activities	93,953	-	93,953
Investment income	319	-	319
Total	<u>94,302</u>	<u>-</u>	<u>94,302</u>
EXPENDITURE ON			
Raising funds	86,674	-	86,674
Other	5,931	-	5,931
Total	<u>92,605</u>	<u>-</u>	<u>92,605</u>
NET INCOME	1,697	-	1,697
RECONCILIATION OF FUNDS			
Total funds brought forward	39,706	-	39,706
TOTAL FUNDS CARRIED FORWARD	<u><u>41,403</u></u>	<u><u>-</u></u>	<u><u>41,403</u></u>

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Toys £	Fixtures and fittings £
COST			
At 2 September 2023	-	2,535	1,175
Additions	11,376	812	622
At 1 September 2024	<u>11,376</u>	<u>3,347</u>	<u>1,797</u>
DEPRECIATION			
At 2 September 2023	-	2,535	1,024
Charge for year	-	203	245
At 1 September 2024	<u>-</u>	<u>2,738</u>	<u>1,269</u>
NET BOOK VALUE			
At 1 September 2024	<u>11,376</u>	<u>609</u>	<u>528</u>
At 1 September 2023	<u>-</u>	<u>-</u>	<u>151</u>

Notes to the Financial Statements - continued
for the Year Ended 1 September 2024

9. TANGIBLE FIXED ASSETS - continued

	Plant & Machinery £	Computer equipment £	Totals £
COST			
At 2 September 2023	-	752	4,462
Additions	6,450	-	19,260
	<u>6,450</u>	<u>752</u>	<u>23,722</u>
At 1 September 2024	6,450	752	23,722
DEPRECIATION			
At 2 September 2023	-	752	4,311
Charge for year	645	-	1,093
	<u>645</u>	<u>752</u>	<u>5,404</u>
At 1 September 2024	645	752	5,404
NET BOOK VALUE			
At 1 September 2024	<u>5,805</u>	-	<u>18,318</u>
At 1 September 2023	<u>-</u>	<u>-</u>	<u>151</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1.9.24	1.9.23
	£	£
Prepayments	<u>242</u>	<u>1,896</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1.9.24	1.9.23
	£	£
Accruals and deferred income	<u>54,531</u>	<u>31,192</u>

12. MOVEMENT IN FUNDS

	At 2.9.23 £	Net movement in funds £	At 1.9.24 £
Unrestricted funds			
General fund	41,403	24,627	66,030
Restricted funds			
Energy grant	-	71	71
TOTAL FUNDS	<u>41,403</u>	<u>24,698</u>	<u>66,101</u>

**Notes to the Financial Statements - continued
for the Year Ended 1 September 2024**

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,604	(126,977)	24,627
Restricted funds			
Energy grant	4,350	(4,279)	71
TOTAL FUNDS	<u>155,954</u>	<u>(131,256)</u>	<u>24,698</u>

Comparatives for movement in funds

	At 2.9.22 £	Net movement in funds £	At 1.9.23 £
Unrestricted funds			
General fund	39,706	1,697	41,403
TOTAL FUNDS	<u>39,706</u>	<u>1,697</u>	<u>41,403</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,302	(92,605)	1,697
TOTAL FUNDS	<u>94,302</u>	<u>(92,605)</u>	<u>1,697</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 2.9.22 £	Net movement in funds £	At 1.9.24 £
Unrestricted funds			
General fund	39,706	26,324	66,030
Restricted funds			
Energy grant	-	71	71
TOTAL FUNDS	<u>39,706</u>	<u>26,395</u>	<u>66,101</u>

**Notes to the Financial Statements - continued
for the Year Ended 1 September 2024**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	245,906	(219,582)	26,324
Restricted funds			
Energy grant	4,350	(4,279)	71
TOTAL FUNDS	<u>250,256</u>	<u>(223,861)</u>	<u>26,395</u>

13. RELATED PARTY DISCLOSURES

Mrs M Rizwan has been employed by the charity for a number of years. She was appointed a trustee on 20th October 2023 and is not remunerated for her work as a trustee. Her remuneration as an employee of the Pre-school during the period of her trusteeship was £32734 .

There were no related party transactions for the year ended 1st September 2023.

14. NON INDEPENDENT EXAMINERS SERVICES

In common with many other charities of our size and nature, we use our independent examiners to provide payroll services, to prepare and submit returns to the tax authorities and assist us with the preparation of the financial statements.

Children's Corner Pre-School Committee

Detailed Statement of Financial Activities
for the Year Ended 1 September 2024

	1.9.24 £	1.9.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	165	-
Grants	4,350	-
	<hr/> 4,515	<hr/> -
Other trading activities		
Training Allowance	-	800
Fees	9,984	6,091
Early years funding	135,620	87,062
	<hr/> 145,604	<hr/> 93,953
Investment income		
Rents received	3,718	-
Bank interest	733	319
	<hr/> 4,451	<hr/> 319
Charitable activities		
Fundraising activities	1,384	30
	<hr/> 1,384	<hr/> 30
Total incoming resources	155,954	94,302
EXPENDITURE		
Other trading activities		
Wages	106,316	73,912
Social security	56	-
Pensions	1,523	861
Light and heat	4,279	-
Resources	2,148	855
Training	677	279
Milk and food	1,556	980
Rent	6,000	7,755
Rates	1,471	718
Sundries	513	333
Postage and stationery	42	43
Insurance	913	696
Telephone	30	55
Repairs and renewals	1,378	-
Computer costs	201	187
	<hr/> 127,103	<hr/> 86,674
Charitable activities		
Fundraising costs	475	-

This page does not form part of the statutory financial statements

Children's Corner Pre-School Committee

Detailed Statement of Financial Activities
for the Year Ended 1 September 2024

	1.9.24 £	1.9.23 £
Charitable activities		
Other		
Deprn of toys	203	-
Deprn of fixtures	245	108
Deprn of plant	645	-
Deprn of comp equip	-	13
	<hr/>	<hr/>
	1,093	121
Support costs		
Finance		
Bank charges	237	186
Governance costs		
Independent examination	954	840
Accountancy	1,394	1,200
Professional fees	-	3,584
	<hr/>	<hr/>
	2,348	5,624
	<hr/>	<hr/>
Total resources expended	131,256	92,605
	<hr/>	<hr/>
Net income	24,698	1,697
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

CHILDREN'S CORNER PRE-SCHOOL COMMITTEE

England & Wales - Charity number 1170462

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 1 September 2023
for
Children's Corner Pre-School Committee

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

**Contents of the Financial Statements
for the Year Ended 1 September 2023**

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Report of the Trustees
for the Year Ended 1 September 2023

The trustees present their report with the financial statements of the charity for the year ended 1 September 2023. The trustees have adopted the provisions of 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

Objectives and aims

The objectives of the Pre-school 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 objectives of the Pre-school Learning Alliance

Significant activities

The charity offers low cost child care services to children of pre school age from local families and provides daily sessions of play and exploration and gives them various learning opportunities which prepare them for reception class. Children from ethnic minorities and disadvantaged backgrounds are given access to learning and development where they enjoy good quality nutritious snacks which are provided free of charge. Regular parent and toddler sessions have been provided once a month on a Wednesday which is free of charge for families who want to stay and play with their children. During the year staff have undertaken training covering amongst others, first aid and health and safety.

Public benefit

The charity offers public benefit by providing flexible sessions to meet the needs of parents at a very low cost and children are provided with access to learning activities and resources. Most parents and children are from various ethnic backgrounds and there is bilingual support available to children and parents by staff members. The preschool operates in the local area to allow easy access for the local community.

In respect of the above the trustees have had regard to the Charity Commission guidance on public benefit.

Volunteers

The charity is grateful for the assistance of three volunteers during the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity offers low cost child care services to children of pre school age from local families and provides daily sessions of play and exploration and gives them various learning opportunities which prepare them for reception class. Children from ethnic minorities and disadvantaged backgrounds are given access to learning and development where they enjoy good quality nutritious snacks which are provided free of charge.

FINANCIAL REVIEW

Financial position

Income for the year has increased by £20669 from £73633 in 2022 to £94302 this year. Early years funding from Calderdale MBC has risen from £64777 to £87062 although fee income has fallen from £7235 to £6091. There was a training allowance of £800 received (2022 £1000) and whilst there were no grants or donations this year, £30 was raised from a fundraising event. There was also bank interest received of £319 (2022 £11).

Expenditure has also increased during the year by £19075 from £73530 in 2022 to £92605 this year with the main increase being in wages costs of £15512 and costs incurred in respect of the possible purchase of premises of £3584.

The above have resulted in a net income for the year of £1697 compared to £103 in 2022.

The total reserves of the charity at the year end were £41403 (2022 £39706). Free reserves at 1st September 2023 were £41252 (2022 £39556.)

There were no restricted funds held by the charity the year end

The trustees wish to establish a level of reserves (that is those funds that are freely available) that is adequate to enable the charity to operate and meet its objectives and enable the charity to continue as a going concern.

Report of the Trustees
for the Year Ended 1 September 2023

FINANCIAL REVIEW

Going concern

The trustees have considered the position regarding going concern.

The charity continues to receive early years funding from Calderdale MBC as well as fee income. The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

FUTURE PLANS

The charity will keep on offering low cost sessions to children and will continue offering facilities like free snacks and toddler sessions on a regular basis to serve the local community.

The committee are also looking into the feasibility of purchasing a building for the play group to operate from rather than renting premises as they do now.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and is an unincorporated charity.

Recruitment and appointment of new trustees

The charity is managed and overseen by the trustees appointed by the members. Membership of the Pre-school is open to any individual, family or organisation interested in promoting the Objects which applies to the Pre-school in the form required by the Committee and is approved by the Committee in its absolute discretion and who consents in writing to become a Member either personally or (in the case of a member organisation) through an authorised representative

The committee is to be made up of a minimum of five members, the Executive Committee made up of the Chairman, Honorary Treasurer and the Honorary Secretary, and a maximum of twelve members. The Committee members are also charity trustees. The Committee are to be appointed at Annual General Meetings by existing members.

Trustees are supplied with information detailing their role as a trustee and their responsibilities and training sessions will be given to new trustees to familiarize themselves with the charity and their obligations.

Organisational structure

The day to day running of the charity is undertaken by the management committee and trustees who also make decisions regarding strategic matters. The committee aim to keep abreast of developments through information issued by the Charity Commission.

Key management remuneration

Remuneration of staff is governed by market rates.

Related parties

The only related parties are the trustees and management committee members none of whom were remunerated or received any benefits in kind during the current year

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

The trustees conduct a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all aspects of the charity.

External risks relate mainly to the cost of living crisis and high inflation as well as general economic conditions which affect the level of attendance fees.

These risks have been mitigated by the continuation of early years funding by Calderdale MBC and government support schemes and grants.

These procedure are periodically reviewed to ensure that they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1170462

Report of the Trustees
for the Year Ended 1 September 2023

Principal address

St Hildas Church
Gibraltar Road
Halifax
West Yorkshire
HX1 4HE

Trustees

Miss M Paravez Chair
Miss S Akhtar
Miss S Bi
Miss M Ahmed (resigned 15.9.23)
Miss H Chohan
Miss S Ali
Miss N Akhtar (appointed 30.6.23)
Mrs M Rizwan (appointed 20.10.23)

Independent Examiner

David C Adams
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Bankers

Lloyds Bank
65-68 Briggate
Leeds
LS1 6LH

COMMENCEMENT OF ACTIVITIES

The constitution was adopted on 17th October 2016 and charitable status was granted on 29th November 2016.

TRUSTEES' RESPONSIBILITY STATEMENT

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 24 April 2024 and signed on its behalf by:

Miss M Paravez - Trustee

**Independent Examiner's Report to the Trustees of
Children's Corner Pre-School Committee**

Independent examiner's report to the trustees of Children's Corner Pre-School Committee

I report to the charity trustees on my examination of the accounts of Children's Corner Pre-School Committee (the Trust) for the year ended 1 September 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

We are independent of the charity in accordance with the ethical requirements that are relevant to our independent examination of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances as set out in note 14 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

David C Adams

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

24 April 2024

Children's Corner Pre-School Committee

**Statement of Financial Activities
for the Year Ended 1 September 2023**

	Notes	Unrestricted fund £	Restricted fund £	1.9.23 Total funds £	1.9.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	610
Charitable activities					
Charitable activity		30	-	30	-
Other trading activities	3	93,953	-	93,953	73,012
Investment income	4	319	-	319	11
Total		94,302	-	94,302	73,633
EXPENDITURE ON					
Raising funds		86,674	-	86,674	71,102
Other		5,931	-	5,931	2,428
Total		92,605	-	92,605	73,530
NET INCOME		1,697	-	1,697	103
RECONCILIATION OF FUNDS					
Total funds brought forward		39,706	-	39,706	39,603
TOTAL FUNDS CARRIED FORWARD		41,403	-	41,403	39,706

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Children's Corner Pre-School Committee

Balance Sheet
1 September 2023

	Notes	Unrestricted fund £	Restricted fund £	1.9.23 Total funds £	1.9.22 Total funds £
FIXED ASSETS					
Tangible assets	9	151	-	151	150
CURRENT ASSETS					
Debtors	10	1,896	-	1,896	2,192
Cash at bank and in hand		70,548	-	70,548	58,104
		<u>72,444</u>	-	<u>72,444</u>	<u>60,296</u>
CREDITORS					
Amounts falling due within one year	11	(31,192)	-	(31,192)	(20,740)
		<u>41,252</u>	-	<u>41,252</u>	<u>39,556</u>
NET CURRENT ASSETS					
		<u>41,252</u>	-	<u>41,252</u>	<u>39,556</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,403</u>	-	<u>41,403</u>	<u>39,706</u>
NET ASSETS		<u>41,403</u>	-	<u>41,403</u>	<u>39,706</u>
FUNDS	12				
Unrestricted funds				41,403	39,706
TOTAL FUNDS				<u>41,403</u>	<u>39,706</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 April 2024 and were signed on its behalf by:

M Paravez - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 1 September 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Toys	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

At present there are no restricted funds.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Public benefit

The charity is a public benefit entity

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going Concern

The trustees have considered the position regarding going concern.

The charity continues to receive early years funding from Calderdale MBC as well as fee income. The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Notes to the Financial Statements - continued
for the Year Ended 1 September 2023**

1. ACCOUNTING POLICIES - continued

Public benefit

Grants

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

2. DONATIONS AND LEGACIES

	1.9.23	1.9.22
	£	£
Donations	-	10
Grants	-	600
	<u> </u>	<u> </u>
	-	610
	<u> </u>	<u> </u>

Grants received, included in the above, are as follows:

	1.9.23	1.9.22
	£	£
Speech language skills	-	600
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	1.9.23	1.9.22
	£	£
Training Allowance	800	1,000
Fees	6,091	7,235
Early years funding	87,062	64,777
	<u> </u>	<u> </u>
	93,953	73,012
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	1.9.23	1.9.22
	£	£
Bank interest	319	11
	<u> </u>	<u> </u>

5. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs £	£
Other resources expended	186	5,624	5,810
	<u> </u>	<u> </u>	<u> </u>

**Notes to the Financial Statements - continued
for the Year Ended 1 September 2023**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 September 2023 nor for the year ended 1 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1 September 2023 nor for the year ended 1 September 2022.

7. STAFF COSTS

	1.9.23	1.9.22
	£	£
Wages and salaries	73,912	58,400
Other pension costs	861	738
	<u>74,773</u>	<u>59,138</u>

The average monthly number of employees during the year was as follows:

	1.9.23	1.9.22
Staff	<u>6</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10	600	610
Other trading activities	73,012	-	73,012
Investment income	11	-	11
Total	<u>73,033</u>	<u>600</u>	<u>73,633</u>
EXPENDITURE ON			
Raising funds	70,502	600	71,102
Other	2,428	-	2,428
Total	<u>72,930</u>	<u>600</u>	<u>73,530</u>
NET INCOME	103	-	103
RECONCILIATION OF FUNDS			
Total funds brought forward	39,603	-	39,603
TOTAL FUNDS CARRIED FORWARD	<u>39,706</u>	<u>-</u>	<u>39,706</u>

Notes to the Financial Statements - continued
for the Year Ended 1 September 2023

9. TANGIBLE FIXED ASSETS

	Toys £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 2 September 2022	2,535	1,053	752	4,340
Additions	-	122	-	122
	<u>2,535</u>	<u>1,175</u>	<u>752</u>	<u>4,462</u>
At 1 September 2023	2,535	1,175	752	4,462
DEPRECIATION				
At 2 September 2022	2,535	916	739	4,190
Charge for year	-	108	13	121
	<u>2,535</u>	<u>1,024</u>	<u>752</u>	<u>4,311</u>
At 1 September 2023	2,535	1,024	752	4,311
NET BOOK VALUE				
At 1 September 2023	-	151	-	151
	<u>-</u>	<u>151</u>	<u>-</u>	<u>151</u>
At 1 September 2022	-	137	13	150
	<u>-</u>	<u>137</u>	<u>13</u>	<u>150</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1.9.23	1.9.22
	£	£
Prepayments	1,896	2,192
	<u>1,896</u>	<u>2,192</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1.9.23	1.9.22
	£	£
Accruals and deferred income	31,192	20,740
	<u>31,192</u>	<u>20,740</u>

12. MOVEMENT IN FUNDS

	At 2.9.22 £	Net movement in funds £	At 1.9.23 £
Unrestricted funds			
General fund	39,706	1,697	41,403
	<u>39,706</u>	<u>1,697</u>	<u>41,403</u>
TOTAL FUNDS	<u>39,706</u>	<u>1,697</u>	<u>41,403</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,302	(92,605)	1,697
	<u>94,302</u>	<u>(92,605)</u>	<u>1,697</u>
TOTAL FUNDS	<u>94,302</u>	<u>(92,605)</u>	<u>1,697</u>

Notes to the Financial Statements - continued
for the Year Ended 1 September 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 2.9.21 £	Net movement in funds £	At 1.9.22 £
Unrestricted funds			
General fund	39,603	103	39,706
TOTAL FUNDS	39,603	103	39,706

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,033	(72,930)	103
Restricted funds			
Speech language fund	600	(600)	-
TOTAL FUNDS	73,633	(73,530)	103

A current year 12 months and prior year 12 months combined position is as follows:

	At 2.9.21 £	Net movement in funds £	At 1.9.23 £
Unrestricted funds			
General fund	39,603	1,800	41,403
TOTAL FUNDS	39,603	1,800	41,403

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	167,335	(165,535)	1,800
Restricted funds			
Speech language fund	600	(600)	-
TOTAL FUNDS	167,935	(166,135)	1,800

Notes to the Financial Statements - continued
for the Year Ended 1 September 2023

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 1st September 2023 or for the period ended 1st September 2022.

14. NON INDEPENDENT EXAMINERS SERVICES

In common with many other charities of our size and nature, we use our independent examiners to provide payroll services, to prepare and submit returns to the tax authorities and assist us with the preparation of the financial statements.

Children's Corner Pre-School Committee

Detailed Statement of Financial Activities
for the Year Ended 1 September 2023

	1.9.23 £	1.9.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	10
Grants	-	600
	<hr/>	<hr/>
	-	610
Other trading activities		
Training Allowance	800	1,000
Fees	6,091	7,235
Early years funding	87,062	64,777
	<hr/>	<hr/>
	93,953	73,012
Investment income		
Bank interest	319	11
Charitable activities		
Fundraising activities	30	-
	<hr/>	<hr/>
Total incoming resources	94,302	73,633
EXPENDITURE		
Other trading activities		
Wages	73,912	58,400
Pensions	861	738
Resources	855	1,284
Training	279	594
Milk and food	980	532
Rent	7,755	7,755
Rates	718	580
Sundries	333	87
Postage and stationery	43	2
Insurance	696	680
Telephone	55	22
Repairs and renewals	-	270
Computer costs	187	158
	<hr/>	<hr/>
	86,674	71,102
Other		
Plant and machinery	-	73
Fixtures and fittings	108	130
Computer equipment	13	155
	<hr/>	<hr/>
	121	358

This page does not form part of the statutory financial statements

Children's Corner Pre-School Committee

Detailed Statement of Financial Activities
for the Year Ended 1 September 2023

	1.9.23 £	1.9.22 £
Support costs		
Finance		
Bank charges	186	154
Governance costs		
Independent examination	840	600
Accountancy	1,200	980
Professional fees	3,584	336
	5,624	1,916
Total resources expended	92,605	73,530
Net income	1,697	103

This page does not form part of the statutory financial statements

CHILDREN'S CORNER PRE-SCHOOL COMMITTEE

England & Wales - Charity number 1170462

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 1 September 2022
for
Children's Corner Pre-School Committee

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

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for the Year Ended 1 September 2022

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**Report of the Trustees
for the Year Ended 1 September 2022**

The trustees present their report with the financial statements of the charity for the year ended 1 September 2022. The trustees have adopted the provisions of 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

Objectives and aims

The objectives of the Pre-school 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 objectives of the Pre-school Learning Alliance

Significant activities

The charity offers low cost child care services to children of pre school age from local families and provides daily sessions of play and exploration and gives them various learning opportunities which prepare them for reception class. Children from ethnic minorities and disadvantaged backgrounds are given access to learning and development where they enjoy good quality nutritious snacks which are provided free of charge. Regular parent and toddler sessions have been provided once a month on a Wednesday which is free of charge for families who want to stay and play with their children. During the year staff have undertaken training covering amongst others, first aid and health and safety.

Public benefit

The charity offers public benefit by providing flexible sessions to meet the needs of parents at a very low cost and children are provided with access to learning activities and resources. Most parents and children are from various ethnic backgrounds and there is bilingual support available to children and parents by staff members. The preschool operates in the local area to allow easy access for the local community.

In respect of the above the trustees have had regard to the Charity Commission guidance on public benefit.

Volunteers

The charity is grateful for the assistance of three volunteers during the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This has been a period of recovery following the abatement of the Coronavirus pandemic. The pre school has survived through this difficult period which included some enforced closures. This year it has been able to be fully open and functional and to be able to offer the services outlined above under significant activities and to continue to fulfil the charity's objectives.

FINANCIAL REVIEW

Financial position

Income for the period has consisted of fees of £7235 (2021 £4876) and funding from Calderdale MBC of £64777 (2021 £68931). There were grants received of £600 (2021 £1144), £10 donations received (2021 £20) and a training allowance of £1000 (2021 £nil). There was also bank interest received of £11 (2021 £6). This gives total income of £73633 (2021 £74977).

Expenditure amounted to £73530 (2021 £66397 giving net income of £103 (2021 £8580)).

The total reserves of the charity at the year end were £39706 (2021 £39603). Free reserves at 1st September 2022 were £39556 (2021 £39095).

There was a grant received during the year of £600 for the specific purpose of purchasing a welcome pack to support communication skills of SEN children. All of these funds were expended during the year so there are no restricted funds held at the year end.

The trustees wish to establish a level of reserves (that is those funds that are freely available) that is adequate to enable the charity to operate and meet its objectives and enable the charity to continue as a going concern.

**Report of the Trustees
for the Year Ended 1 September 2022**

FINANCIAL REVIEW

Going concern

The trustees have considered the position regarding going concern.

The charity continues to receive early years funding from Calderdale MBC and fee income is increasing. The trustees have looked at forecasts which show a significant increase in the level of net income from the current years results and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

FUTURE PLANS

The charity will keep on offering low cost sessions to children and will continue offering facilities like free snacks and toddler sessions on a regular basis to serve the local community.

The committee are also looking into the feasibility of purchasing a building for the play group to operate from rather than renting premises as they do now.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and is an unincorporated charity.

Recruitment and appointment of new trustees

The charity is managed and overseen by the trustees appointed by the members. Membership of the Pre-school is open to any individual, family or organisation interested in promoting the Objects which applies to the Pre-school in the form required by the Committee and is approved by the Committee in its absolute discretion and who consents in writing to become a Member either personally or (in the case of a member organisation) through an authorised representative

The committee is to be made up of a minimum of five members, the Executive Committee made up of the Chairman, Honorary Treasurer and the Honorary Secretary, and a maximum of twelve members. The Committee members are also charity trustees. The Committee are to be appointed at Annual General Meetings by existing members.

Trustees are supplied with information detailing their role as a trustee and their responsibilities and training sessions will be given to new trustees to familiarize themselves with the charity and their obligations.

Organisational structure

The day to day running of the charity is undertaken by the management committee and trustees who also make decisions regarding strategic matters. The committee aim to keep abreast of developments through information issued by the Charity Commission.

Key management remuneration

Remuneration of staff is governed by market rates.

Related parties

The only related parties are the trustees and management committee members none of whom are remunerated or receive any benefits in kind.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

The trustees conduct a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all aspects of the charity.

External risks relate mainly to the Covid-19 pandemic which although abating is still a threat to health, as well as general economic conditions which affect the level of attendance fees.

These risks have been mitigated by the continuation of early years funding by Calderdale MBC and government support schemes and grants. There are also risks relating to health and safety which have been successfully minimised by strict adherence to government covid protocols.

These procedure are periodically reviewed to ensure that they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1170462

**Report of the Trustees
for the Year Ended 1 September 2022**

Principal address

St Hildas Church
Gibraltar Road
Halifax
West Yorkshire
HX1 4HE

Trustees

Miss M Paravez Chair
Miss S Akhtar
Miss S Bi
Miss N Bi (resigned 8.2.22)
Miss M Ahmed
Miss H Chohan
Miss S Ali (appointed 4.1.22)

Independent Examiner

David C Adams
FCA CTA FIMgt
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Bankers

Lloyds Bank
65-68 Briggate
Leeds
LS1 6LH

COMMENCEMENT OF ACTIVITIES

The constitution was adopted on 17th October 2016 and charitable status was granted on 29th November 2016.

TRUSTEES' RESPONSIBILITY STATEMENT

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 15 February 2023 and signed on its behalf by:

Miss M Paravez - Trustee

**Independent Examiner's Report to the Trustees of
Children's Corner Pre-School Committee**

Independent examiner's report to the trustees of Children's Corner Pre-School Committee

I report to the charity trustees on my examination of the accounts of Children's Corner Pre-School Committee (the Trust) for the year ended 1 September 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

We are independent of the charity in accordance with the ethical requirements that are relevant to our independent examination of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances as set out in note 14 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

David C Adams
FCA CTA FIMgt
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

16 February 2023

**Statement of Financial Activities
for the Year Ended 1 September 2022**

	Notes	Unrestricted fund £	Restricted fund £	1.9.22 Total funds £	1.9.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	10	600	610	1,164
Other trading activities	3	73,012	-	73,012	73,807
Investment income	4	11	-	11	6
Total		73,033	600	73,633	74,977
EXPENDITURE ON					
Raising funds		70,502	600	71,102	63,652
Other		2,428	-	2,428	2,745
Total		72,930	600	73,530	66,397
NET INCOME		103	-	103	8,580
RECONCILIATION OF FUNDS					
Total funds brought forward		39,603	-	39,603	31,023
TOTAL FUNDS CARRIED FORWARD		39,706	-	39,706	39,603

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Balance Sheet
1 September 2022

	Notes	Unrestricted fund £	Restricted fund £	1.9.22 Total funds £	1.9.21 Total funds £
FIXED ASSETS					
Tangible assets	9	150	-	150	508
CURRENT ASSETS					
Debtors	10	2,192	-	2,192	3,412
Cash at bank and in hand		58,104	-	58,104	51,396
		60,296	-	60,296	54,808
CREDITORS					
Amounts falling due within one year	11	(20,740)	-	(20,740)	(15,713)
NET CURRENT ASSETS					
		39,556	-	39,556	39,095
TOTAL ASSETS LESS CURRENT LIABILITIES					
		39,706	-	39,706	39,603
NET ASSETS					
		39,706	-	39,706	39,603
FUNDS					
Unrestricted funds	12			39,706	39,603
TOTAL FUNDS					
				39,706	39,603

The financial statements were approved by the Board of Trustees and authorised for issue on 15 February 2023 and were signed on its behalf by:

M Paravez - Trustee

Notes to the Financial Statements
for the Year Ended 1 September 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Toys	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

At present there are no restricted funds.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Public benefit

The charity is a public benefit entity

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going Concern

The trustees have considered the position regarding going concern.

The charity continues to receive early years funding from Calderdale MBC and fee income is increasing. The trustees have looked at forecasts which show a significant increase in the level of net income from the current years results and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

Notes to the Financial Statements - continued
for the Year Ended 1 September 2022

1. ACCOUNTING POLICIES - continued

Public benefit

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

Grants

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

2. DONATIONS AND LEGACIES

	1.9.22	1.9.21
	£	£
Donations	10	20
Grants	600	1,144
	610	1,164
	610	1,164

Grants received, included in the above, are as follows:

	1.9.22	1.9.21
	£	£
Coronavirus job retention scheme	-	471
Calderdale College Apprenticeship incentive	-	500
Statutory sick pay rebate scheme	-	173
Speech language skills	600	-
	600	1,144
	600	1,144

3. OTHER TRADING ACTIVITIES

	1.9.22	1.9.21
	£	£
Training Allowance	1,000	-
Fees	7,235	4,876
Early years funding	64,777	68,931
	73,012	73,807
	73,012	73,807

4. INVESTMENT INCOME

	1.9.22	1.9.21
	£	£
Bank interest	11	6
	11	6

**Notes to the Financial Statements - continued
for the Year Ended 1 September 2022**

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Other resources expended	<u>154</u>	<u>1,916</u>	<u>2,070</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 September 2022 nor for the year ended 1 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1 September 2022 nor for the year ended 1 September 2021.

7. STAFF COSTS

	1.9.22 £	1.9.21 £
Wages and salaries	58,400	51,544
Other pension costs	738	758
	<u>59,138</u>	<u>52,302</u>

The average monthly number of employees during the year was as follows:

	1.9.22	1.9.21
Staff	<u>4</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,164	-	1,164
Other trading activities	73,807	-	73,807
Investment income	6	-	6
Total	<u>74,977</u>	<u>-</u>	<u>74,977</u>
EXPENDITURE ON			
Raising funds	63,652	-	63,652
Other	2,745	-	2,745
Total	<u>66,397</u>	<u>-</u>	<u>66,397</u>
NET INCOME	8,580	-	8,580
RECONCILIATION OF FUNDS			
Total funds brought forward	31,023	-	31,023

Notes to the Financial Statements - continued
for the Year Ended 1 September 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>39,603</u>	<u>-</u>	<u>39,603</u>

9. TANGIBLE FIXED ASSETS

	Toys £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 2 September 2021 and 1 September 2022	<u>2,535</u>	<u>1,053</u>	<u>752</u>	<u>4,340</u>
DEPRECIATION				
At 2 September 2021	<u>2,462</u>	<u>786</u>	<u>584</u>	<u>3,832</u>
Charge for year	<u>73</u>	<u>130</u>	<u>155</u>	<u>358</u>
At 1 September 2022	<u>2,535</u>	<u>916</u>	<u>739</u>	<u>4,190</u>
NET BOOK VALUE				
At 1 September 2022	<u>-</u>	<u>137</u>	<u>13</u>	<u>150</u>
At 1 September 2021	<u>73</u>	<u>267</u>	<u>168</u>	<u>508</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		1.9.22 £	1.9.21 £
Other debtors		-	3,254
Prepayments		<u>2,192</u>	<u>158</u>
		<u>2,192</u>	<u>3,412</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		1.9.22 £	1.9.21 £
Accruals and deferred income		<u>20,740</u>	<u>15,713</u>

12. MOVEMENT IN FUNDS

	At 2.9.21 £	Net movement in funds £	At 1.9.22 £
Unrestricted funds			
General fund	<u>39,603</u>	<u>103</u>	<u>39,706</u>
TOTAL FUNDS	<u>39,603</u>	<u>103</u>	<u>39,706</u>

**Notes to the Financial Statements - continued
for the Year Ended 1 September 2022**

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,033	(72,930)	103
Restricted funds			
Speech language fund	600	(600)	-
TOTAL FUNDS	<u>73,633</u>	<u>(73,530)</u>	<u>103</u>

Comparatives for movement in funds

	At 2.9.20 £	Net movement in funds £	At 1.9.21 £
Unrestricted funds			
General fund	31,023	8,580	39,603
TOTAL FUNDS	<u>31,023</u>	<u>8,580</u>	<u>39,603</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,977	(66,397)	8,580
TOTAL FUNDS	<u>74,977</u>	<u>(66,397)</u>	<u>8,580</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 2.9.20 £	Net movement in funds £	At 1.9.22 £
Unrestricted funds			
General fund	31,023	8,683	39,706
TOTAL FUNDS	<u>31,023</u>	<u>8,683</u>	<u>39,706</u>

Notes to the Financial Statements - continued
for the Year Ended 1 September 2022

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	148,010	(139,327)	8,683
Restricted funds			
Speech language fund	600	(600)	-
TOTAL FUNDS	<u>148,610</u>	<u>(139,927)</u>	<u>8,683</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 1st September 2022 or for the period ended 1st September 2021.

14. NON INDEPENDENT EXAMINERS SERVICES

In common with many other charities of our size and nature, we use our independent examiners to provide payroll services, to prepare and submit returns to the tax authorities and assist us with the preparation of the financial statements.

**Detailed Statement of Financial Activities
for the Year Ended 1 September 2022**

	1.9.22 £	1.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10	20
Grants	600	1,144
	610	1,164
Other trading activities		
Training Allowance	1,000	-
Fees	7,235	4,876
Early years funding	64,777	68,931
	73,012	73,807
Investment income		
Bank interest	11	6
	73,633	74,977
EXPENDITURE		
Other trading activities		
Wages	58,400	51,544
Pensions	738	758
Resources	1,284	1,059
Training	594	389
Milk and food	532	690
Rent	7,755	7,755
Rates	580	440
Sundries	87	165
Postage and stationery	2	63
Insurance	680	668
Telephone	22	20
Repairs and renewals	270	-
Computer costs	158	101
	71,102	63,652
Other		
Plant and machinery	73	538
Fixtures and fittings	130	244
Computer equipment	155	187
	358	969
Support costs		
Finance		
Bank charges	154	174
Governance costs		
Independent examination	600	636
Carried forward	600	636

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 1 September 2022

	1.9.22	1.9.21
	£	£
Governance costs		
Brought forward	600	636
Accountancy	980	966
Professional fees	336	-
	<hr/>	<hr/>
	1,916	1,602
	<hr/>	<hr/>
Total resources expended	73,530	66,397
	<hr/>	<hr/>
Net income	103	8,580
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

CHILDREN'S CORNER PRE-SCHOOL COMMITTEE

England & Wales - Charity number 1170462

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 1 September 2021
for
Children's Corner Pre-School Committee

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Contents of the Financial Statements
for the Year Ended 1 September 2021

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Report of the Trustees
for the Year Ended 1 September 2021

The trustees present their report with the financial statements of the charity for the year ended 1 September 2021. The trustees have adopted the provisions of 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

Objectives and aims

The objectives of the Pre-school 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 objectives of the Pre-school Learning Alliance

Significant activities

The charity offers low cost child care services to children of pre school age from local families and provides daily sessions of play and exploration and gives them various learning opportunities which prepare them for reception class.

Children from ethnic minorities and disadvantaged backgrounds are given access to learning and development where they enjoy good quality nutritious snacks which are provided free of charge.

Regular parent and toddler sessions have been provided once a month on a Wednesday which is free of charge for families who want to stay and play with their children.

During the year staff have undertaken training covering amongst others, first aid and health and safety.

Public benefit

The charity offers public benefit by providing flexible sessions to meet the needs of parents at a very low cost and children are provided with access to learning activities and resources. Most parents and children are from various ethnic backgrounds and there is bilingual support available to children and parents by staff members. The preschool operates in the local area to allow easy access for the local community.

In respect of the above the trustees have had regard to the Charity Commission guidance on public benefit.

Volunteers

The charity is grateful for the assistance of three volunteers during the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Risk assessments of Covid 19 took place during the year and, track and trace procedures and infection and prevention control measures were all put in place and PPE obtained. However, the pre school was closed for part of the year due to the Covid 19 pandemic. The closure obviously had a negative impact on the children and parents.

Early years funding has continued to be received during the year and government furlough grants were received albeit for only two months of the year. This has allowed the charity to continue to survive and despite the period of closure continue to fulfil the charity's objectives.

FINANCIAL REVIEW

Financial position

Income for the period has consisted of fees of £4876 (2020 £4349) and funding from Calderdale MBC of £68931 (2020 £73099). There were grants received of £1144 (2020 £2354) and £20 donations received (2020 £20), Due to covid there were no fundraising events held (2020 £70), and there was bank interest received of £6 (2020 £54). This gives total income of £74977 (2020 £79946).

Expenditure amounted to £66397 (2020 £72009) giving net income of £8580 (2020 £7937.).

The total reserves of the charity at the year end were £39603 (2020 £31023). Free reserves at 1st September 2021 were £39095 (2020 £29781.)

There are no restricted funds.

The trustees wish to establish a level of reserves (that is those funds that are freely available) that is adequate to enable the charity to operate and meet its objectives and enable the charity to continue as a going concern.

Report of the Trustees
for the Year Ended 1 September 2021

FINANCIAL REVIEW

Going concern

The trustees have considered the position regarding going concern particularly in the light of Covid-19.

The charity has continued to receive early years funding from Calderdale MBC and key worker staff have been furloughed under the government scheme which has mitigated the cost to the organisation. The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

FUTURE PLANS

The charity will keep on offering low cost sessions to children and will continue offering facilities like free snacks and toddler sessions on a regular basis to serve the local community. However the pandemic has had an effect on the numbers of children attending which has affected the income

To counter reduced numbers, the charity is lowering expenditure costs and joined a fareshare food scheme. The manager is also applying for grants to boost income and for the purchase of equipment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and is an unincorporated charity.

Recruitment and appointment of new trustees

The charity is managed and overseen by the trustees appointed by the members. Membership of the Pre-school is open to any individual, family or organisation interested in promoting the Objects which applies to the Pre-school in the form required by the Committee and is approved by the Committee in its absolute discretion and who consents in writing to become a Member either personally or (in the case of a member organisation) through an authorised representative

The committee is to be made up of a minimum of five members, the Executive Committee made up of the Chairman, Honorary Treasurer and the Honorary Secretary, and a maximum of twelve members. The Committee members are also charity trustees. The Committee are to be appointed at Annual General Meetings by existing members.

Trustees are supplied with information detailing their role as a trustee and their responsibilities and training sessions will be given to new trustees to familiarize themselves with the charity and their obligations.

Organisational structure

The day to day running of the charity is undertaken by the management committee and trustees who also make decisions regarding strategic matters. The committee aim to keep abreast of developments through information issued by the Charity Commission.

Key management remuneration

Remuneration of staff is governed by market rates.

Related parties

The only related parties are the trustees and management committee members none of whom are remunerated or receive any benefits in kind.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

The trustees conduct a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all aspects of the charity.

External risks relate mainly to the current Covid-19 pandemic as well as general economic conditions which affect the level of attendance fees.

These risks have been mitigated by the continuation of early years funding by Calderdale MBC and government support schemes such as the furloughing of staff. There are also risks relating to health and safety which have been successfully minimised by strict adherence to government covid protocols.

These procedure are periodically reviewed to ensure that they still meet the needs of the charity.

Report of the Trustees
for the Year Ended 1 September 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1170462

Principal address

St Hildas Church
Gibraltar Road
Halifax
West Yorkshire
HX1 4HE

Trustees

Miss M Paravez Chair
Miss S Akhtar
Miss S Bi
Miss N Bi (resigned 8.2.22)
Miss M Ahmed
Miss H Chohan
Miss S Ali (appointed 4.1.22)

Independent Examiner

David C Adams
FCA CTA FIMgt
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Bankers

Lloyds Bank
65-68 Briggate
Leeds
LS1 6LH

COMMENCEMENT OF ACTIVITIES

The constitution was adopted on 17th October 2016 and charitable status was granted on 29th November 2016.

TRUSTEES' RESPONSIBILITY STATEMENT

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Children's Corner Pre-School Committee

Report of the Trustees
for the Year Ended 1 September 2021

Approved by order of the board of trustees on 10 March 2022 and signed on its behalf by:

Miss M Paravez - Trustee

**Independent Examiner's Report to the Trustees of
Children's Corner Pre-School Committee**

Independent examiner's report to the trustees of Children's Corner Pre-School Committee

I report to the charity trustees on my examination of the accounts of Children's Corner Pre-School Committee (the Trust) for the year ended 1 September 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

We are independent of the charity in accordance with the ethical requirements that are relevant to our independent examination of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances as set out in note 14 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

David C Adams
FCA CTA FIMgt
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

10 March 2022

Children's Corner Pre-School Committee

Statement of Financial Activities
for the Year Ended 1 September 2021

		1.9.21	1.9.20
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	1,164	2,374
Other trading activities	3	73,807	77,518
Investment income	4	6	54
Total		74,977	79,946
EXPENDITURE ON			
Raising funds		63,652	69,531
Other		2,745	2,478
Total		66,397	72,009
NET INCOME		8,580	7,937
RECONCILIATION OF FUNDS			
Total funds brought forward		31,023	23,086
TOTAL FUNDS CARRIED FORWARD		39,603	31,023

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Children's Corner Pre-School Committee

Balance Sheet
1 September 2021

		1.9.21 Unrestricted fund £	1.9.20 Total funds £
FIXED ASSETS	Notes		
Tangible assets	9	508	1,242
CURRENT ASSETS			
Debtors	10	3,412	1,002
Cash at bank and in hand		51,396	50,296
		54,808	51,298
CREDITORS			
Amounts falling due within one year	11	(15,713)	(21,517)
NET CURRENT ASSETS		39,095	29,781
TOTAL ASSETS LESS CURRENT LIABILITIES		39,603	31,023
NET ASSETS		39,603	31,023
FUNDS	12		
Unrestricted funds		39,603	31,023
TOTAL FUNDS		39,603	31,023

The financial statements were approved by the Board of Trustees and authorised for issue on 10 March 2022 and were signed on its behalf by:

M Paravez - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 1 September 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Toys	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

At present there are no restricted funds.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Public benefit

The charity is a public benefit entity

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going Concern

The trustees have considered the position regarding going concern particularly in the light of Covid-19.

The charity has continued to receive early years funding from Calderdale MBC and key worker staff have been furloughed under the government scheme which has mitigated the cost to the organisation. The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Notes to the Financial Statements - continued
for the Year Ended 1 September 2021**

1. ACCOUNTING POLICIES - continued

Public benefit

Grants

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

2. DONATIONS AND LEGACIES

	1.9.21	1.9.20
	£	£
Donations	20	20
Grants	1,144	2,354
	<u>1,164</u>	<u>2,374</u>

Grants received, included in the above, are as follows:

	1.9.21	1.9.20
	£	£
Coronavirus job retention scheme	471	1,104
PPLA Covid 19 grant	-	750
Calderdale College Apprenticeship incentive	500	500
Statutory sick pay rebate scheme	173	-
	<u>1,144</u>	<u>2,354</u>

3. OTHER TRADING ACTIVITIES

	1.9.21	1.9.20
	£	£
Fundraising events	-	70
Fees	4,876	4,349
Early years funding	68,931	73,099
	<u>73,807</u>	<u>77,518</u>

4. INVESTMENT INCOME

	1.9.21	1.9.20
	£	£
Bank interest	6	54
	<u>6</u>	<u>54</u>

**Notes to the Financial Statements - continued
for the Year Ended 1 September 2021**

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Other resources expended	<u>174</u>	<u>1,602</u>	<u>1,776</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 September 2021 nor for the year ended 1 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1 September 2021 nor for the year ended 1 September 2020.

7. STAFF COSTS

	1.9.21 £	1.9.20 £
Wages and salaries	51,544	57,546
Other pension costs	758	816
	<u>52,302</u>	<u>58,362</u>

The average monthly number of employees during the year was as follows:

	1.9.21	1.9.20
Staff	<u>5</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,374
Other trading activities	77,518
Investment income	54
Total	<u>79,946</u>
EXPENDITURE ON	
Raising funds	69,531
Other	2,478
Total	<u>72,009</u>
NET INCOME	<u>7,937</u>

**Notes to the Financial Statements - continued
for the Year Ended 1 September 2021**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

23,086

TOTAL FUNDS CARRIED FORWARD

31,023

9. TANGIBLE FIXED ASSETS

	Toys £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 2 September 2020	2,535	818	752	4,105
Additions	-	235	-	235
At 1 September 2021	<u>2,535</u>	<u>1,053</u>	<u>752</u>	<u>4,340</u>
DEPRECIATION				
At 2 September 2020	1,924	542	397	2,863
Charge for year	538	244	187	969
At 1 September 2021	<u>2,462</u>	<u>786</u>	<u>584</u>	<u>3,832</u>
NET BOOK VALUE				
At 1 September 2021	<u>73</u>	<u>267</u>	<u>168</u>	<u>508</u>
At 1 September 2020	<u>611</u>	<u>276</u>	<u>355</u>	<u>1,242</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1.9.21 £	1.9.20 £
Other debtors	3,254	1,002
Prepayments	158	-
	<u>3,412</u>	<u>1,002</u>

**Notes to the Financial Statements - continued
for the Year Ended 1 September 2021**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1.9.21	1.9.20
	£	£
Social security and other taxes	-	469
Accruals and deferred income	15,713	21,048
	<u>15,713</u>	<u>21,517</u>

12. MOVEMENT IN FUNDS

	At 2.9.20	Net movement in funds	At
	£	£	1.9.21
			£
Unrestricted funds			
General fund	31,023	8,580	39,603
	<u>31,023</u>	<u>8,580</u>	<u>39,603</u>
TOTAL FUNDS	<u>31,023</u>	<u>8,580</u>	<u>39,603</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	74,977	(66,397)	8,580
	<u>74,977</u>	<u>(66,397)</u>	<u>8,580</u>
TOTAL FUNDS	<u>74,977</u>	<u>(66,397)</u>	<u>8,580</u>

Comparatives for movement in funds

	At 2.9.19	Net movement in funds	At
	£	£	1.9.20
			£
Unrestricted funds			
General fund	23,086	7,937	31,023
	<u>23,086</u>	<u>7,937</u>	<u>31,023</u>
TOTAL FUNDS	<u>23,086</u>	<u>7,937</u>	<u>31,023</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	79,946	(72,009)	7,937
	<u>79,946</u>	<u>(72,009)</u>	<u>7,937</u>
TOTAL FUNDS	<u>79,946</u>	<u>(72,009)</u>	<u>7,937</u>

**Notes to the Financial Statements - continued
for the Year Ended 1 September 2021**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 2.9.19 £	Net movement in funds £	At 1.9.21 £
Unrestricted funds			
General fund	23,086	16,517	39,603
TOTAL FUNDS	<u>23,086</u>	<u>16,517</u>	<u>39,603</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,923	(138,406)	16,517
TOTAL FUNDS	<u>154,923</u>	<u>(138,406)</u>	<u>16,517</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 1st September 2020 or for the period ended 1st September 2019.

14. NON INDEPENDENT EXAMINERS SERVICES

In common with many other charities of our size and nature, we use our independent examiners to provide payroll services, to prepare and submit returns to the tax authorities and assist us with the preparation of the financial statements.

**Detailed Statement of Financial Activities
for the Year Ended 1 September 2021**

	1.9.21 £	1.9.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	20	20
Grants	1,144	2,354
	<hr/> 1,164	<hr/> 2,374
Other trading activities		
Fundraising events	-	70
Fees	4,876	4,349
Early years funding	68,931	73,099
	<hr/> 73,807	<hr/> 77,518
Investment income		
Bank interest	6	54
	<hr/> 6	<hr/> 54
Total incoming resources	<hr/> 74,977	<hr/> 79,946
EXPENDITURE		
Other trading activities		
Wages	51,544	57,546
Pensions	758	816
Resources	1,059	1,787
Training	389	1,573
Travel	-	83
Milk and food	690	350
Rent	7,755	5,872
Rates	440	400
Sundries	165	138
Postage and stationery	63	179
Insurance	668	717
Telephone	20	70
Computer costs	101	-
	<hr/> 63,652	<hr/> 69,531
Other		
Plant and machinery	538	632
Fixtures and fittings	244	204
Computer equipment	187	187
	<hr/> 969	<hr/> 1,023
Support costs		
Finance		
Bank charges	174	190

This page does not form part of the statutory financial statements

Children's Corner Pre-School Committee

Detailed Statement of Financial Activities
for the Year Ended 1 September 2021

	1.9.21 £	1.9.20 £
Finance		
Governance costs		
Independent examination	636	480
Accountancy	966	785
	<hr/>	<hr/>
	1,602	1,265
	<hr/>	<hr/>
Total resources expended	66,397	72,009
	<hr/>	<hr/>
Net income	8,580	7,937
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

CHILDREN'S CORNER PRE-SCHOOL COMMITTEE

England & Wales - Charity number 1170462

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 1 September 2020
for
Children's Corner Pre-School Committee

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Contents of the Financial Statements
for the Year Ended 1 September 2020

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Report of the Trustees
for the Year Ended 1 September 2020

The trustees present their report with the financial statements of the charity for the year ended 1 September 2020. The trustees have adopted the provisions of 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

Objectives and aims

The objectives of the Pre-school 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 objectives of the Pre-school Learning Alliance

Significant activities

The charity offers low cost child care services to children of pre school age from local families and provides daily sessions of play and exploration and gives them various learning opportunities which prepare them for reception class. Children from ethnic minorities and disadvantaged backgrounds are given access to learning and development where they enjoy good quality nutritious snacks which are provided free of charge.

Regular parent and toddler sessions have been provided once a month on a Wednesday which is free of charge for families who want to stay and play with their children.

During the year staff have undertaken training covering amongst others, child protection, special educational needs and health and safety.

Public benefit

The charity offers public benefit by providing flexible sessions to meet the needs of parents at a very low cost and children are provided with access to learning activities and resources. Most parents and children are from various ethnic backgrounds and there is bilingual support available to children and parents by staff members. The preschool operates in the local area to allow easy access for the local community.

In respect of the above the trustees have had regard to the Charity Commission guidance on public benefit.

Volunteers

The charity is grateful for the assistance of three volunteers during the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The pre school was closed in March 2020 due to the Covid 19 pandemic. The pre school did not have any key workers children so the setting was closed. On 13th May the government advised that premises could be reopened with Early Years guidance. Risk assessments of Covid 19 took place, track and trace procedures and infection and prevention control measures were all put in place and PPE ordered. Following parental agreement the setting was re-opened again in June. The closure obviously had a negative impact on the children and parents.

Early years funding has continued to be received during the year despite the closure. The apprentice member of staff was put on furlough and a grant was received for PPE equipment and rent of the premises was waived for two months all of which was beneficial for the charity and allowed the charity to continue to survive and despite the period of closure continue to fulfil the charity's objectives.

FINANCIAL REVIEW

Financial position

Income for the period has consisted of fees of £4349 (2019 £6988) and funding from Calderdale MBC of £73099 (2019 £68334). There were grants received of £2354 (2019 £nil), £20 donations received (2019 £10), fundraising of £70 (2019 £95), and bank interest received of £54 (2019 £53) giving total income of £79946 (2019 £75480).

Expenditure amounted to £72009 (2019 £71800) giving net income of £7937 (2019 £3680).

The total reserves of the charity at the year end were £31023 (2019 £23086). Free reserves at 1st September 2020 were £29781 (2019 £20938.)

There are no restricted funds.

The trustees wish to establish a level of reserves (that is those funds that are freely available) that is adequate to enable the charity to operate and meet its objectives and enable the charity to continue as a going concern.

Report of the Trustees
for the Year Ended 1 September 2020

FINANCIAL REVIEW

Going concern

The trustees have considered the position regarding going concern particularly in the light of Covid-19. The charity has continued to receive early years funding from Calderdale MBC and key worker staff have been furloughed under the government scheme which has mitigated the cost to the organisation. The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future. The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

FUTURE PLANS

The charity will keep on offering low cost sessions to children and will continue offering facilities like free snacks and toddler sessions on a regular basis to serve the local community. However the pandemic may have an effect on the numbers of children attending in which case staff hours may need to be reviewed and budgets will be continuously monitored.

To counter possible reduced numbers, the charity will be opening a website and facebook page to attract new clients.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and is an unincorporated charity.

Recruitment and appointment of new trustees

The charity is managed and overseen by the trustees appointed by the members. Membership of the Pre-school is open to any individual, family or organisation interested in promoting the Objects which applies to the Pre-school in the form required by the Committee and is approved by the Committee in its absolute discretion and who consents in writing to become a Member either personally or (in the case of a member organisation) through an authorised representative

The committee is to be made up of a minimum of five members, the Executive Committee made up of the Chairman, Honorary Treasurer and the Honorary Secretary, and a maximum of twelve members. The Committee members are also charity trustees. The Committee are to be appointed at Annual General Meetings by existing members.

Trustees are supplied with information detailing their role as a trustee and their responsibilities and training sessions will be given to new trustees to familiarize themselves with the charity and their obligations.

Organisational structure

The day to day running of the charity is undertaken by the management committee and trustees who also make decisions regarding strategic matters. The committee aim to keep abreast of developments through information issued by the Charity Commission.

Key management remuneration

Remuneration of staff is governed by market rates.

Related parties

The only related parties are the trustees and management committee members none of whom are remunerated or receive any benefits in kind.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

The trustees conduct a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all aspects of the charity.

External risks relate mainly to the current Covid-19 pandemic as well as general economic conditions which affect the level of attendance fees.

These risks have been mitigated by the continuation of early years funding by Calderdale MBC and government support schemes such as the furloughing of staff. There are also risks relating to health and safety which have been successfully minimised by strict adherence to government covid protocols.

These procedure are periodically reviewed to ensure that they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1170462

Report of the Trustees
for the Year Ended 1 September 2020

Principal address

St Hildas Church
Gibraltar Road
Halifax
West Yorkshire
HX1 4HE

Trustees

Miss M Paravez Chair
Miss S Akhtar
Miss S Bi
Miss N Bi
Miss M Ahmed
Miss H Chohan

Independent Examiner

David C Adams
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TRUSTEES' RESPONSIBILITY STATEMENT

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- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 5 June 2021 and signed on its behalf by:

Miss M Paravez - Trustee

**Independent Examiner's Report to the Trustees of
Children's Corner Pre-School Committee**

Independent examiner's report to the trustees of Children's Corner Pre-School Committee

I report to the charity trustees on my examination of the accounts of Children's Corner Pre-School Committee (the Trust) for the year ended 1 September 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

We are independent of the charity in accordance with the ethical requirements that are relevant to our independent examination of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances as set out in note 14 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

David C Adams
FCA CTA FIMgt
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

5 June 2021

Statement of Financial Activities
for the Year Ended 1 September 2020

	Notes	1.9.20 Unrestricted fund £	1.9.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	2,374	10
Other trading activities	3	77,518	75,417
Investment income	4	54	53
Total		79,946	75,480
 EXPENDITURE ON			
Raising funds		69,531	68,926
Other		2,478	2,874
Total		72,009	71,800
 NET INCOME		 7,937	3,680
 RECONCILIATION OF FUNDS			
Total funds brought forward		23,086	19,406
 TOTAL FUNDS CARRIED FORWARD		 31,023	23,086

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Children's Corner Pre-School Committee

Balance Sheet
1 September 2020

		1.9.20	1.9.19
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	9	1,242	2,148
CURRENT ASSETS			
Debtors	10	1,002	-
Cash at bank and in hand		50,296	42,435
		51,298	42,435
CREDITORS			
Amounts falling due within one year	11	(21,517)	(21,497)
NET CURRENT ASSETS		29,781	20,938
TOTAL ASSETS LESS CURRENT LIABILITIES		31,023	23,086
NET ASSETS		31,023	23,086
FUNDS	12		
Unrestricted funds		31,023	23,086
TOTAL FUNDS		31,023	23,086

The financial statements were approved by the Board of Trustees and authorised for issue on 5 June 2021 and were signed on its behalf by:

M Paravez - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 1 September 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Toys	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

At present there are no restricted funds.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Public benefit

The charity is a public benefit entity

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going Concern

The trustees have considered the position regarding going concern particularly in the light of Covid-19.

The charity has continued to receive early years funding from Calderdale MBC and key worker staff have been furloughed under the government scheme which has mitigated the cost to the organisation. The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

Notes to the Financial Statements - continued
for the Year Ended 1 September 2020

1. ACCOUNTING POLICIES - continued

Public benefit

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

Grants

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

2. DONATIONS AND LEGACIES

	1.9.20	1.9.19
	£	£
Donations	20	10
Grants	2,354	-
	<u>2,374</u>	<u>10</u>

Grants received, included in the above, are as follows:

	1.9.20	1.9.19
	£	£
Coronavirus job retention scheme	1,104	-
PPLA Covid 19 grant	750	-
Calderdale College Apprenticeship incentive	500	-
	<u>2,354</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	1.9.20	1.9.19
	£	£
Fundraising events	70	95
Fees	4,349	6,988
Early years funding	73,099	68,334
	<u>77,518</u>	<u>75,417</u>

4. INVESTMENT INCOME

	1.9.20	1.9.19
	£	£
Bank interest	54	53
	<u>54</u>	<u>53</u>

Notes to the Financial Statements - continued
for the Year Ended 1 September 2020

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Other resources expended	<u>190</u>	<u>1,265</u>	<u>1,455</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 September 2020 nor for the year ended 1 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1 September 2020 nor for the year ended 1 September 2019.

7. STAFF COSTS

	1.9.20 £	1.9.19 £
Wages and salaries	57,546	58,023
Other pension costs	816	635
	<u>58,362</u>	<u>58,658</u>

The average monthly number of employees during the year was as follows:

	1.9.20	1.9.19
Staff	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10
Other trading activities	75,417
Investment income	53
Total	<u>75,480</u>
 EXPENDITURE ON	
Raising funds	68,926
Other	2,874
Total	<u>71,800</u>
 NET INCOME	 <u>3,680</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	 19,406

Notes to the Financial Statements - continued
for the Year Ended 1 September 2020

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted fund	£
TOTAL FUNDS CARRIED FORWARD	<u><u>23,086</u></u>

9. TANGIBLE FIXED ASSETS

	Toys £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 2 September 2019	2,535	742	712	3,989
Additions	-	76	40	116
	<u>2,535</u>	<u>818</u>	<u>752</u>	<u>4,105</u>
At 1 September 2020	2,535	818	752	4,105
DEPRECIATION				
At 2 September 2019	1,292	339	210	1,841
Charge for year	632	203	187	1,022
	<u>1,924</u>	<u>542</u>	<u>397</u>	<u>2,863</u>
At 1 September 2020	1,924	542	397	2,863
NET BOOK VALUE				
At 1 September 2020	<u>611</u>	<u>276</u>	<u>355</u>	<u>1,242</u>
At 1 September 2019	<u>1,243</u>	<u>403</u>	<u>502</u>	<u>2,148</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1.9.20	1.9.19
	£	£
Other debtors	<u>1,002</u>	<u>-</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1.9.20	1.9.19
	£	£
Social security and other taxes	469	288
Accruals and deferred income	21,048	21,209
	<u>21,517</u>	<u>21,497</u>

12. MOVEMENT IN FUNDS

	At 2.9.19 £	Net movement in funds £	At 1.9.20 £
Unrestricted funds			
General fund	23,086	7,937	31,023
	<u>23,086</u>	<u>7,937</u>	<u>31,023</u>
TOTAL FUNDS	<u>23,086</u>	<u>7,937</u>	<u>31,023</u>

Notes to the Financial Statements - continued
for the Year Ended 1 September 2020

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,946	(72,009)	7,937
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	79,946	(72,009)	7,937
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for movement in funds

	At 2.9.18 £	Net movement in funds £	At 1.9.19 £
Unrestricted funds			
General fund	19,406	3,680	23,086
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	19,406	3,680	23,086
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,480	(71,800)	3,680
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	75,480	(71,800)	3,680
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined position is as follows:

	At 2.9.18 £	Net movement in funds £	At 1.9.20 £
Unrestricted funds			
General fund	19,406	11,617	31,023
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	19,406	11,617	31,023
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the Year Ended 1 September 2020

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	155,426	(143,809)	11,617
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>155,426</u>	<u>(143,809)</u>	<u>11,617</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 1st September 2020 or for the period ended 1st September 2019.

14. NON INDEPENDENT EXAMINERS SERVICES

In common with many other charities of our size and nature, we use our independent examiners to provide payroll services, to prepare and submit returns to the tax authorities and assist us with the preparation of the financial statements.

Detailed Statement of Financial Activities
for the Year Ended 1 September 2020

	1.9.20 £	1.9.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	20	10
Grants	2,354	-
	2,374	10
Other trading activities		
Fundraising events	70	95
Fees	4,349	6,988
Early years funding	73,099	68,334
	77,518	75,417
Investment income		
Bank interest	54	53
	79,946	75,480
EXPENDITURE		
Other trading activities		
Wages	57,546	58,023
Pensions	816	635
Resources	1,787	862
Training	1,573	1,200
Travel	83	61
Milk and food	350	586
Rent	5,872	5,800
Rates	400	465
Sundries	138	500
Postage and stationery	179	340
Insurance	717	353
Telephone	70	90
Repairs and renewals	-	11
	69,531	68,926
Other		
Plant and machinery	632	632
Fixtures and fittings	204	185
Computer equipment	187	178
	1,023	995
Support costs		
Finance		
Bank charges	190	191
Governance costs		
Independent examination	480	744
Carried forward	480	744

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 1 September 2020

	1.9.20 £	1.9.19 £
Governance costs		
Brought forward	480	744
Accountancy	785	944
	1,265	1,688
Total resources expended	72,009	71,800
Net income	7,937	3,680

This page does not form part of the statutory financial statements