

Registered charity number : 1195100

The Step Up Pre-School
Charitable Incorporated Organisation

Accounts

31 March 2024

**The Step Up Pre-School
Statement of Financial Activities
for the year ended 31 March 2024**

	2024	2023
	£	£
Incoming Resources		
ERYC Funded Childcare	68,686	81,111
Other Childcare Fees	41,468	54,999
Donations and Fundraising	1,414	4,705
Trips	-	30
	<u>111,568</u>	<u>140,845</u>
Other income		
Bank Interest Received	13	2
Total incoming resources	<u>111,581</u>	<u>140,847</u>
Resources Expended		
Staff costs		
Wages and salaries	85,437	114,010
Pensions	1,357	1,874
Recruitment Costs	-	90
Employer's NI	639	1,293
Staff training and welfare	1,218	616
Travel and subsistence	-	11
Motor expenses	120	-
Entertaining	80	408
	<u>88,851</u>	<u>118,302</u>
Depreciation and other amounts written off assets		
Depreciation	<u>182</u>	<u>139</u>
Premises costs:		
Rent	2,044	2,004
Rates	669	615
Light and heat	3,406	3,715
Insurance	309	309
Repairs and maintenance	4,334	1,690
Cleaning	1,267	728
	<u>12,029</u>	<u>9,061</u>
Office costs:		
Telephone and fax	1,049	966
Stationery and printing	390	512
Subscriptions	1,098	991
Software	-	151
Other legal and professional	834	423
	<u>3,371</u>	<u>3,043</u>
Legal and professional costs:		
Accountancy fees	<u>3,024</u>	<u>3,481</u>
	<u>3,024</u>	<u>3,481</u>

The Step Up Pre-School
Statement of Financial Activities
for the year ended 31 March 2024

	2024	2023
	£	£
Other expenses		
Supplies	5,722	3,495
Food and cleaning	2,693	3,273
Licences	287	275
Advertising and PR	832	151
	<u>9,534</u>	<u>7,194</u>
Total resources expended	<u>116,991</u>	<u>141,220</u>
Net movement in funds	<u>(5,410)</u>	<u>(373)</u>

The Step Up Pre-School
Balance Sheet
as at 31 March 2024

	2024 £	2023 £
Fixed assets		
Office equipment	238	318
Plant and machinery etc	308	410
	<u>546</u>	<u>728</u>
Current assets		
Trade debtors	326	-
Other debtors	2,459	1,950
Natwest account 0929	16,019	25,186
Petty cash	23	14
	<u>18,827</u>	<u>27,150</u>
Prepayments and accrued income		
Prepayments	<u>121</u>	<u>-</u>
Creditors: amounts falling due within one year		
Trade creditors	864	2,316
Employee, Other taxes and social security costs	1,717	2,257
	<u>2,581</u>	<u>4,573</u>
Accruals and deferred income		
Accruals	<u>285</u>	<u>1,267</u>
Funds of the Charitable Incorporated Organisation		
Restricted reserves	-	1,925
Unrestricted reserves	16,628	20,113
	<u>16,628</u>	<u>22,038</u>
Unrestricted Reserves		
Brought forward	20,113	22,411
Transfer to restricted reserves	-	(1,925)
Net movement in funds	<u>(3,485)</u>	<u>(373)</u>
	<u>16,628</u>	<u>20,113</u>
Restricted Reserves		
Brought forward	1,925	-
Transfer from unrestricted reserves	-	1,925
Net movement in funds	<u>(1,925)</u>	<u>-</u>
	<u>-</u>	<u>1,925</u>

The Step Up Pre-School Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

The charity name: -

The legal name of the charity is: - The Step Up Pre-school

The trustees are all individuals: -

Nicola Brooke
Jill Bringham
Hayley Bottomley
Louise Hobson
Samantha Knott
Tracey Smith

The charity is registered in England & Wales with charity number 1195100

The principal operating address, telephone number and email and web addresses of the charity are:-

The Step Up Pre-School
The Bungalow
Hook C of E Primary School
Garth Lane
Hook
DN14 5NW
manager@thestepupgroup.co.uk

The Trustees in office on the date the report was approved were:-

Nicola Brooke
Jill Bringham
Hayley Bottomley
Louise Hobson
Samantha Knott
Tracey Smith

The Trustees in office during the year were:-

The trustees who served as a trustee in the reporting period and, if applicable, their dates of appointment or resignation during the year: -

Name	Appointed	Resigned/Retired
Nicola Brooke	21 Feb 22	
Jill Brigham	21 Feb 22	
Rhiann Ellis	21 Feb 22	19 Jul 23
Hayley Bottomley	21 Feb 22	
Louise Hobson	03 Nov 22	
Samantha Knott	19 Jul 23	

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity are as set out in its governing document.

The objects of the charity are:

To enhance the development and education of children primarily from under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

To offer 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 regardless of their race, culture, religion, means or ability.

To encourage the study of the needs of children and their families and promote public interest in the recognition of such needs in the local area and to aim to promote and adhere to the aims of the Early Year Alliance and Ofsted.

The main activities undertaken in relation to those purposes during the year.

The charity encourages the study of the needs of children and their families and promote public interest in the recognition of such needs in the local area. It aims to promote and adhere to the aims of the Early Year Alliance and Ofsted.

The charity provides affordable sessions on Monday- Friday during term time. Various structured activities, including arts, crafting, role-playing, exploring different materials and story time, are offered in conjunction with activities planned in response to the children's interests. Following the Early Years Foundation Stage set by the government.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The trustees believe that they have complied with the Charity Commission's guidance on Public Benefit and have delivered Public Benefit during the year by virtue of the activities undertaken by the charity.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The charity ran sessions **Monday- Friday 8.00am – 3.30pm term time only**. In addition the charity aims to engaged with the local primary school to establish a transition programme to prepare children for the move up to infant classes.

Fundraising activities during the year.

Picnic in the park tombola
Halloween sponsor week
Christmas concert
Christmas jumper week
Valentines fundraiser

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

The charity has provided play activities, promoted social development together with personal and educational development and preparation for entry into mainstream education.

The charity believes that by providing safe childcare facilities for 2-4 year olds it benefits the wider community by building an understanding of the child's place within its community.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

AGM held for all new parents/ grandparents early September. If any places become available within the charity, they will advertise locally for committee members and trustees.

The trustees' bankers and advisors

Bankers: NatWest Bank
13 Boothferry Road
Goole
DN14 5GD

Accountants: Suite 7
Brackenholme Business Park
Brackenholme
North Yorkshire
YO8 6EL

The charity's financial position as at 31 March 2024

The financial position of the charity at 31 March 2024 as more fully detailed in the accounts, can be summarised as follows:-

	2024 £	2023 £
Net (deficit)/Income	(5,410)	(373)
Unrestricted Revenue Funds available for the general purposes of the charity	16,628	20,486
Restricted Revenue Funds	-	1,925
Total Funds	<u>16,628</u>	<u>22,038</u>

Financial review of the position at the reporting date, 31 March 2024.

The trustees consider the financial performance by the charitable incorporated organisation during the year to have been satisfactory.

Policies on reserves

The charity runs sessions 8.00am - 3.30pm Monday- Friday term time only. The Reserves Policy is to maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 3 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

In order to make a judgment on the amount of reserve the Trustees have considered the risks in respect of expenditure, unrestricted income and where funds can only be realised by the disposal of assets. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration.

A risk assessment has been undertaken for the year 2022-2023 and the following has been determined that the major risks to the charity are:-

- Change of Government policy (Statutory Grants may be withdrawn)
- Economic Environment (Brexit and inflation)
- Effects of Covid-19 and any other possible pandemics

The charity's reserves policy is to ensure that reserves are sufficient the cover liabilities such as redundancy, creditors, lease commitments and provide sufficient monies to cover advance fees paid by users.

Availability and adequacy of assets of each of the funds.

The Board of Trustees is satisfied that the charity's impending cash assets are available and adequate to fulfil its obligations.

Plans for the Future

The charity plans to:

Develop our outside sensory area
Provide new facilities and upgrade existing provision
Hold more fund raising events
Become more environmentally friendly
Provide a Holiday Club

Employment of disabled persons

The charity has an equal opportunities policy.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006/ Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

In particular charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act.

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.

This report was approved by the board of trustees on 5 July 2024

Nicola Brooke

Trustee

.N Brooke.....

Jill Brigham

Trustee

.J Brigham.....

Hayley Bottomley

Trustee

.H Bottomley.....

Louise Hobson

Trustee

.L Hobson.....

Samantha Knott

Trustee

.S Knott.....

Tracey Smith

Trustee

.T smith.....

Independent examiner's report on the accounts

I report to the trustees on my examination of the accounts for the period ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under s145 of the Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under s145(5)(b) of the Act.

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

- ☐ accounting records were not kept in accordance with section 130 of the Act; or
- ☐ the accounts do not accord with the accounting records.

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

Signed: David Walsh.....

5 July 2024

Date:

Details of The Independent Examiner

David Walsh

Abacus Accountancy

Suite 7

Brackenholme Business Park

Brackenholme

YO8 6EL

Signature: *David Walsh*

Email: dave@abacusaccountancy.net

Signature: *N. Brooke*
Nicola Brooke (Jul 8, 2024 11:06 GMT+1)

Email: mrsnicolabrooke@gmail.com

Signature: *Jill*
Jill Bringham (Jul 8, 2024 12:35 GMT+1)

Email: jillogilby@gmail.com

Signature: *Hayley Bottomley*
Hayley Bottomley (Jul 9, 2024 16:35 GMT+1)

Email: hayleyalmond@hotmail.co.uk

Signature: *Louise Hobson*
Louise Hobson (Jul 9, 2024 16:45 GMT+1)

Email: louise_thompson123@hotmail.co.uk

Signature: *S. Knott*
Samantha Knott (Jul 10, 2024 22:17 GMT+1)

Email: sam_knott@yahoo.com

Signature: *Tracey*
Tracey Smith (Jul 11, 2024 09:29 GMT+1)

Email: traceymariesmith79@gmail.com

2024 CIO Final Accounts and TAR

Final Audit Report

2024-07-11

Created:	2024-07-08
By:	David Walsh (dave@abacusaccountancy.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXFH2GRytL9olnqaZf-QrIMZpjflsYmkq

"2024 CIO Final Accounts and TAR" History

-  Document created by David Walsh (dave@abacusaccountancy.net)
2024-07-08 - 10:03:08 AM GMT- IP address: 81.178.74.62
-  Document emailed to David Walsh (dave@abacusaccountancy.net) for signature
2024-07-08 - 10:03:16 AM GMT
-  Document e-signed by David Walsh (dave@abacusaccountancy.net)
E-signature obtained using URL retrieved through the Adobe Acrobat Sign API
Signature Date: 2024-07-08 - 10:04:01 AM GMT - Time Source: server- IP address: 81.178.74.62
-  Document emailed to Nicola Brooke (mrsnicolabrooke@gmail.com) for signature
2024-07-08 - 10:04:04 AM GMT
-  Email viewed by Nicola Brooke (mrsnicolabrooke@gmail.com)
2024-07-08 - 10:05:13 AM GMT- IP address: 104.28.40.143
-  Signer Nicola Brooke (mrsnicolabrooke@gmail.com) entered name at signing as Nicola Brooke
2024-07-08 - 10:06:55 AM GMT- IP address: 94.192.225.190
-  Document e-signed by Nicola Brooke (mrsnicolabrooke@gmail.com)
Signature Date: 2024-07-08 - 10:06:57 AM GMT - Time Source: server- IP address: 94.192.225.190
-  Document emailed to Jill Brigham (jillogilby@gmail.com) for signature
2024-07-08 - 10:06:59 AM GMT
-  Email viewed by Jill Brigham (jillogilby@gmail.com)
2024-07-08 - 11:33:18 AM GMT- IP address: 142.250.32.41
-  Document e-signed by Jill Brigham (jillogilby@gmail.com)
Signature Date: 2024-07-08 - 11:35:42 AM GMT - Time Source: server- IP address: 92.5.138.186

-  Document emailed to Hayley Bottomley (hayleyalmond@hotmail.co.uk) for signature
2024-07-08 - 11:35:43 AM GMT
-  Email viewed by Hayley Bottomley (hayleyalmond@hotmail.co.uk)
2024-07-09 - 3:33:30 PM GMT- IP address: 90.219.70.99
-  Document e-signed by Hayley Bottomley (hayleyalmond@hotmail.co.uk)
Signature Date: 2024-07-09 - 3:35:06 PM GMT - Time Source: server- IP address: 90.219.70.99
-  Document emailed to Louise Hobson (louise_thompson123@hotmail.co.uk) for signature
2024-07-09 - 3:35:08 PM GMT
-  Email viewed by Louise Hobson (louise_thompson123@hotmail.co.uk)
2024-07-09 - 3:43:00 PM GMT- IP address: 31.94.4.118
-  Document e-signed by Louise Hobson (louise_thompson123@hotmail.co.uk)
Signature Date: 2024-07-09 - 3:45:46 PM GMT - Time Source: server- IP address: 31.94.4.118
-  Document emailed to Samantha Knott (sam_knott@yahoo.com) for signature
2024-07-09 - 3:45:48 PM GMT
-  Email viewed by Samantha Knott (sam_knott@yahoo.com)
2024-07-10 - 9:13:12 PM GMT- IP address: 52.18.58.99
-  Document e-signed by Samantha Knott (sam_knott@yahoo.com)
Signature Date: 2024-07-10 - 9:17:49 PM GMT - Time Source: server- IP address: 194.207.224.101
-  Document emailed to Tracey Smith (traceymariesmith79@gmail.com) for signature
2024-07-10 - 9:17:50 PM GMT
-  Email viewed by Tracey Smith (traceymariesmith79@gmail.com)
2024-07-10 - 9:24:30 PM GMT- IP address: 142.250.32.33
-  Document e-signed by Tracey Smith (traceymariesmith79@gmail.com)
Signature Date: 2024-07-11 - 8:29:36 AM GMT - Time Source: server- IP address: 5.65.95.6
-  Agreement completed.
2024-07-11 - 8:29:36 AM GMT