

Registered Charity Number  
1026863

Long Clawson Pre-School  
Report and Accounts  
For The Year Ended 31st August 2022

**Long Clawson Pre-School  
Report and accounts  
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## **Long Clawson Pre-School**

### **The report of the Trustees for the year ended 31 August 2022**

#### **Introduction**

The trustees present their annual report and accounts for the year ended 31st August 2022.

The Board of Trustees are satisfied with the performance of the Charity during the year and the position at 31st August 2022, and consider that the Charity is in a strong position to continue its activities during the coming year, and that the Charity's assets are adequate to fulfil its obligations.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Charity's governing document, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **Objectives and Activities of the Charity**

The object of the Charity is to enhance the development and education of children under the statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups.

#### **Achievement and performance**

A detailed narrative of the charity's achievements and performance is included in the Combined Trustee's Statement on page 4 of these Financial Statements.

#### **Financial review**

A detailed narrative of the Charity's achievements and performance is included in the Combined Trustee's Statement on page 4 of these Financial Statements.

#### **Structure, Governance and Management**

##### ***Governing Document***

The Charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated Charity.

##### ***Appointment of trustees***

The methods adopted for the recruitment and appointment of new Trustees;

The Trustees have a duty to ensure proper methods are employed along with laid down procedures in the recruitment and appointment of Trustees, in line with statutory requirements and recommended practice.

##### ***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, providing reasonable assurance against fraud and error.

#### **Reference and administrative details**

The Charity is registered in England.

Charity name: Long Clawson Pre-School

Charity Registration Number: 1026863

The Principal Office address is :

Long Clawson Village Hall

Back Lane

Long Clawson

Melton Mowbray

Leicestershire

LE14 4NA

**Long Clawson Pre-School**  
**The report of the Trustees for the year ended 31 August 2022**

**Reference and administrative details**

The members of the Board of Trustees of the Charity during the year ended 31st August 2022 were :-

Mrs FJ King  
Mr R Bailey - resigned 07.12.2021  
Mr C Field  
Mrs S Bailey - resigned 07.12.2021  
Mrs M Oldershaw - resigned 27.09.2022  
Mrs Victoria Russell  
Mrs Jenifer Tapp - appointed 07.12.2021  
Mrs J Dawda

The members of the Board of Trustees of the Charity at the date the report and accounts were prepared were: -

Mrs FJ King  
Mr C Field  
Mrs M Oldershaw - resigned 27.09.2022  
Mrs Victoria Russell  
Mrs Jenifer Tapp - appointed 07.12.2021  
Mrs J Dawda

**Independent Examiner**

Josef E Zbaraski FCCA  
31 Craven Street  
Melton Mowbray  
Leicestershire  
LE13 0QT

## **Long Clawson Pre-School**

### **The report of the Trustees for the year ended 31 August 2022**

#### **Statement of Trustees' Responsibilities**

The Charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each 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 year. In preparing the financial statements, the Trustees are required to;

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity, and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the 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 inconsistencies with the figures disclosed in the financial statements.

The statement was approved by the Board of Trustees on 30th November 2022.

Mrs J Tapp - Chairperson

**Long Clawson Pre-School**  
**Trustees' statements for the year ended 31 August 2022**  
**Combined Trustees' Statement**

The Trustees present their annual report and accounts for the year ended 31st August 2022. The Trustees are satisfied with the performance of the Charity during the year and its financial position at 31st August 2022, and consider the Charity is in a strong position to continue its activities during the coming year, and that its assets are adequate to fulfil its obligations.

The Trustees continue to ensure the pre-school provides additional play and educational equipment to support the needs of the children. Overall, the pre-school has been updated to support all areas of development whilst remaining a friendly, warm and welcoming environment for parents and staff and in which the children thrive.

The pupil numbers currently stand at 28 children, with 3 more to start throughout the new academic year. Even though there was slight decrease in numbers at the beginning of the new academic year, it still looks encouraging. Unfortunately, due to travel difficulties the pre-school lost a valuable member of staff, but with some adjustment to staff rotas and additional hours agreed with the part time staff member, the pre-school will continue to be able to support and provide all the pupils' needs. At the start of the current financial year both private rate fees for children and staff hourly wage rates were increased. The financial effect of these changes was costed, evaluated and submitted to the Board of Trustees for approval before being implemented. These rates will now be reviewed annually.

The school remains in a healthy financial position and the Trustees remain confident in its sustainability.

The statement was approved by the Board of Trustees on 30th November 2022.

Mrs J Tapp - Chairperson

**Independent Examiner's Report to the Trustees of  
Long Clawson Pre-School**

**Report of the Independent Examiner to the Trustees  
on the accounts of the Charity for the year ended 31st August 2022.**

I report on the financial statements of the Charity for the year ended 31st August 2022 set out on pages 1 to 16. These have been prepared in accordance with the Charities Act 2011 and with the Statement of Recommended Practice applicable to charities; Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**Respective responsibilities of Trustees and examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales. An independent examination includes a review of the accounting records kept by the Charity, and of the accounting systems employed by the Charity, and a comparison of the financial statement presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning such matters. The purpose of the examination is to establish, as far as possible, that there have been no breaches of the Charities legislation, and that the financial statements comply with the Statement of Recommended Practice.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved, and before finalising the report I obtain written assurances from the Trustees of all material matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently no audit opinion is given of the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the Charity, and my report is limited to the matters set out in the statement on the next page.


**Independent Examiner's Report to the Trustees of  
Long Clawson Pre-School**

**Report of the Independent Examiner to the Trustees  
on the accounts of the Charity for the year ended 31st August 2022.**

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- (i) to keep accounting records in accordance with section 130 of the 2011 Act and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act and;
  - (iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities updated for FRS 102;  
have not been met or;
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'J E Zbaraski', with a long horizontal flourish underneath.

Josef E Zbaraski FCCA  
31 Craven Street  
Melton Mowbray  
Leicestershire  
LE13 0QT

30th November 2022

**Long Clawson Pre-School  
Statement of Financial Activities  
for the year ended 31 August 2022**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Last Year Total Funds 2021 £</b>
<b>Income</b>				
Voluntary Income	51,863	-	51,863	47,129
Activities for generating funds	283	-	283	-
Incoming resources from charitable activities	11,331	-	11,331	3,131
<b>Total incoming resources</b>	<b>63,477</b>	<b>-</b>	<b>63,477</b>	<b>50,260</b>
<b>Expenditure</b>				
Costs of generating funds				
Costs of generating voluntary income	-	-	-	-
Costs of charitable activities	60,104	-	60,104	52,186
Governance costs	350	-	350	400
<b>Total expenditure</b>	<b>60,454</b>	<b>-</b>	<b>60,454</b>	<b>52,586</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>	<b>3,023</b>	<b>-</b>	<b>3,023</b>	<b>(2,326)</b>
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>	<b>29,018</b>	<b>-</b>	<b>29,018</b>	<b>31,344</b>
<b>Total Funds carried forward</b>	<b>32,041</b>	<b>-</b>	<b>32,041</b>	<b>29,018</b>

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

The notes on pages 10 to 13 form an integral part of these accounts.

**Long Clawson Pre-School  
Balance Sheet  
as at 31 August 2022**

	Notes	2022 £	2021 £
The assets and liabilities of the charity :			
<b>Fixed assets</b>			
Tangible assets	9	566	367
<b>Current assets</b>			
Debtors	10	-	6,496
Cash at bank and in hand		<u>41,768</u>	<u>31,665</u>
Total current assets		41,768	38,161
Creditors:- amounts due within one year	11	<u>(10,293)</u>	<u>(9,510)</u>
Net current assets		31,475	28,651
Total assets less current liabilities		32,041	29,018
Net assets		<u><u>32,041</u></u>	<u><u>29,018</u></u>
<b>The funds of the charity :</b>			
Unrestricted funds	12	<u>32,041</u>	<u>29,018</u>
Total charity funds		<u><u>32,041</u></u>	<u><u>29,018</u></u>

The financial statements were approved by the board of trustees on 30th November 2022 and were signed on its behalf by:

Mrs J Tapp - Chairperson

The notes on pages 10 to 13 form an integral part of these accounts.

**Long Clawson Pre-School**  
**Statement of Cash Flows**  
**for the year ended 31 August 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Operating activities</b>		
(Loss)/profit for the financial year	3,023	(2,326)
Adjustments for:		
Loss on sale of fixed assets	-	-
Depreciation	230	429
Increase in debtors	6,496	(3,120)
Increase in creditors	783	3,536
	<u>10,532</u>	<u>(1,481)</u>
<b>Investing activities</b>		
Payments to acquire tangible fixed assets	(429)	(489)
	<u>-</u>	<u>(489)</u>
Cash used in investing activities		
	<u>-</u>	<u>(489)</u>
<b>Net cash generated</b>		
Cash generated by operating activities	10,532	(1,481)
Cash used in investing activities	(429)	(489)
	<u>10,103</u>	<u>(1,970)</u>
Net cash generated		
	<u>10,103</u>	<u>(1,970)</u>
Cash and cash equivalents at 1 September 2021	31,665	33,635
Cash and cash equivalents at 31 August 2022	<u>41,768</u>	<u>31,665</u>
Cash and cash equivalents comprise:		
Cash at bank	<u>41,768</u>	<u>31,665</u>

The notes on pages 10 to 13 form an integral part of these accounts.

**Long Clawson Pre-School  
Notes to the Accounts  
for the year ended 31 August 2022**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation of the accounts**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required, however, no restatements were required.

**c) Preparation of the accounts on a going concern basis**

The financial statements are prepared on a going concern basis. The Charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

**d) Income**

Income is accounted for on a receivable basis when the Charity is legally entitled to the income, and when the income can be quantified with reasonable accuracy.

**e) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably, on an accruals basis.

Where cost cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

**f) Fund accounting**

The Charity maintains a general unrestricted fund, which represents funds which are expendable at the discretion of the Trustees in furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment. There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above. Any other proposed transfer between funds would be considered on the particular circumstances.

Restricted funds can only be used for particular purposes within the objects of the charity. It is the policy of the Board of Trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

**Long Clawson Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 August 2022**

**1 Accounting policies (continued)**

g) Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

h) Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value ) over their estimated useful economic lives.

Equipment - 25% straight line

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i) Taxation

As a registered Charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the Charity , and is therefore included in the relevant costs in the Statement of Financial Activities.

**2 Winding up or dissolution of the Charity**

If upon winding up or dissolution of the Charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the Charity.

**3 Income from charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Revenue from ordinary activities	63,477	50,260

**4 Net income for the year**

**This is stated after charging:-**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Rentals under operating leases	5,889	5,538
Depreciation	230	429
Accountancy fees	360	360
Independent Examiner's Fees	350	300

**5 Trustees' Remuneration and benefits**

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

**Long Clawson Pre-School**  
**Notes to the Accounts**  
**for the year ended 31 August 2022**

**6 Trustees' expenses**

No expenses were paid to trustees or persons connected with them, either in the current year or the prior year.

**7 Staff Costs and Emoluments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gross Salaries	48,550	40,290

There were no employees with emoluments in excess of £60,000 (2021: nil)

**8 Numbers of full time employees or full time equivalents**

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Engaged on charitable activities	-	-

**9 Tangible functional fixed assets**

	Equipment <b>£</b>
<b>Asset cost, valuation or revalued amount</b>	
At 1st September 2021	3,190
Additions	429
At 31 August 2022	<u>3,619</u>
<b>Accumulated depreciation and impairment provisions</b>	
At 1st September 2021	2,823
Charge for the year	230
At 31 August 2022	<u>3,053</u>
<b>Net book value</b>	
At 31 August 2022	<u>566</u>
At 31 August 2020	<u>367</u>

**10 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other Debtors	-	6,496
	<u>-</u>	<u>6,496</u>

**11 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accrued expenses	10,215	8,730
Taxes and social security	78	780
	<u>10,293</u>	<u>9,510</u>

Long Clawson Pre-School  
Notes to the Accounts  
for the year ended 31 August 2022

12 Movement in Funds

	At 1.9.2021	Net movement in funds	At 31.8.2022
<b>Unrestricted Funds</b>			
General Fund	29,018	3,023	32,041
<b>Total Funds</b>	<u>29,018</u>	<u>3,023</u>	<u>32,041</u>

Net movement in funds, included above are as follows:

	Incoming resources	Resources expended	Movement in funds
<b>Unrestricted Funds</b>			
General Funds	63,477	60,454	3,023
<b>Total Funds</b>	<u>63,477</u>	<u>60,454</u>	<u>3,023</u>

## Long Clawson Pre-School

### Appendix 1

#### Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 August 2022

	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
	£	£
<b><i>Incoming resources from generated funds</i></b>		
Voluntary Income	51,863	47,129
Activities for generating funds	283	-
<b><i>Incoming resources from charitable activities</i></b>	11,331	3,131
<b>Total Incoming Resources</b>	<u>63,477</u>	<u>50,260</u>
<b><i>Costs of generating funds</i></b>		
Costs of generating voluntary income	-	-
<b><i>Costs of charitable activities</i></b>	60,104	52,186
<b><i>Governance costs</i></b>	350	300
<b>Total resources expended</b>	<u>60,454</u>	<u>52,486</u>
<b>Net Incoming Resources by activity</b>	<u>3,023</u>	<u>-2,226</u>

Long Clawson Pre-School  
Schedule to the Statement of Financial Activities  
for the year ended 31 August 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Period Total Funds 2021 £
<b>Voluntary Income</b>				
<b>Government and public bodies</b>				
<b>Incoming resources of a revenue nature</b>				
Donations	41	-	41	633
Training Grant	-	-	-	-
LCC Funding	51,822	-	51,822	46,496
EYPS	-	-	-	-
<b>Total</b>	<b>51,863</b>	<b>-</b>	<b>51,863</b>	<b>47,129</b>
<b>Total Grants, Legacies &amp; Donations Received</b>	<b>51,863</b>	<b>-</b>	<b>51,863</b>	<b>47,129</b>
<b>Total Voluntary Income</b>	<b>51,863</b>	<b>-</b>	<b>51,863</b>	<b>47,129</b>
<b>Activities for generating funds</b>				
Fundraising activities	283	-	283	-
<b>Total of activities for generating funds</b>	<b>283</b>	<b>-</b>	<b>283</b>	<b>-</b>
<b>Incoming resources from charitable activities</b>				
Primary purpose trading	11,331	-	11,331	3,131
<b>Total Incoming resources from charitable activities</b>	<b>11,331</b>	<b>-</b>	<b>11,331</b>	<b>3,131</b>
<b>Total Incoming Resources</b>	<b>63,477</b>	<b>-</b>	<b>63,477</b>	<b>50,260</b>
<b>Costs of generating funds</b>				
<b>Costs of generating voluntary income</b>				
Cost of fundraising activities	-	-	-	-
<b>Total costs of generating voluntary income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Long Clawson Pre-School  
Schedule to the Statement of Financial Activities  
for the year ended 31 August 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£
<b>Charitable expenditure</b>				
<b>Support costs of charitable activities</b>				
<b>Direct support costs</b>				
Gross wages and salaries - Charitable Activities	48,550	-	48,550	40,290
Travel and Subsistence - Charitable Activities	54	-	54	74
	<b>48,604</b>	-	<b>48,604</b>	<b>40,364</b>
<b>Management and administration costs in support of charitable activities</b>				
<b>Staff costs in support of charitable activities</b>				
Training and welfare	702	-	702	483
	<b>702</b>	-	<b>702</b>	<b>483</b>
<b>Premises Costs</b>				
Rent payable	5,889	-	5,889	5,538
Insurance	863	-	863	830
Premises repairs and renewals	22	-	22	68
	<b>6,774</b>	-	<b>6,774</b>	<b>6,436</b>
<b>General administrative expenses:</b>				
Telephone	378	-	378	101
Postage and stationery	523	-	523	974
Equipment expenses	1,784	-	1,784	1,186
Health and safety costs	166	-	166	80
Food and milk costs	530	-	530	503
Staff advertising	-	-	-	-
Depreciation	230	-	230	429
Loss on disposal of fixed assets	-	-	-	-
Sundry expenses	53	-	53	-
	<b>3,664</b>	-	<b>3,664</b>	<b>3,273</b>
<b>Professional fees in support of charitable activities</b>				
Accountancy fees other than examiners	360	-	360	360
Secretarial costs	-	-	-	1,270
Advertising and PR	-	-	-	-
Depreciation of fixed assets used for governance	-	-	-	-
	<b>360</b>	-	<b>360</b>	<b>1,630</b>
<b>Total Support costs</b>	<b>60,104</b>	-	<b>60,104</b>	<b>52,186</b>
<b>Total Expended on Charitable Activities</b>	<b>60,104</b>	-	<b>60,104</b>	<b>52,186</b>
<b>Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work</b>				
<b>Specific governance costs</b>				
Independent Examiner's Fees	350	-	350	300
<b>Total governance costs</b>	<b>350</b>	-	<b>350</b>	<b>300</b>