

Registered Charity Number: 1030746

# West Hendon Opportunity Pre-School

Annual Report and Financial Statements

For the Year Ended March 31, 2022

# West Hendon Opportunity Pre-School

## Report and Accounts Contents

	<b>Page</b>
Reference and Administrative Details	3
Trustees' Report	4
Independent examiner's report	8
Statement of Financial Activities (Incorporating an income and expenditure account)	10
Balance Sheet	11
Notes to the Financial Statements	12 - 16

**WEST HENDON OPPORTUNITY PRE-SCHOOL  
REFERENCE AND ADMINISTRATIVE DETAILS**

**For the year ended 31 March 2022**

**Status**

The organisation is a Standard Registered 21 December 1993. Its charity registration number is 1030746.

**Governing Document**

West Hendon Opportunity Pre-School is constituted as a charitable trust with the Charity Commission. The constitution was adopted on the 5<sup>th</sup> of October 1992.

**Trustees**

The Trustees who served during the year and since the year end were as follows:

Iffah Sayed Al-Hadad as Chairperson

Mildred Makumana as Secretary

Djeneba Toure as Treasurer

**Charity Number** 1030746

**Registered and Principal Office**

St John's Church Hall  
Algernon Road  
LONDON  
NW4 3TA

**Bankers** Barclays Bank

**Independent Examiner:** Amanullah Abdul Qayyum FCCA  
Chartered Certified Accountant  
133 West Hendon Broadway  
London  
NW9 7DY

## **WEST HENDON OPPORTUNITY PRE-SCHOOL**

### **Trustees Report**

**For the year ended 31 March 2022**

The trustees meet formally, with the manager attending, at least every term. Additional trustee contact occurs through meetings and/or email as required. The manager holds a weekly meeting with the staff team to oversee the work. Individual performance and development is discussed in monthly supervision sessions.

The Pre School is supported professionally through an advisory teacher from London borough of Barnet.

The Pre School rents the church hall and outdoor space from St John's Church, whose vicar, Rev. Roy Hutchinson, liaises with the manager directly on any practical issues pertaining to use of the premises.

Risks to the safety and viability of the Pre School are reviewed at the Trustee meetings, as above. A Health and Safety risk assessment is completed annually by the manager. Monitoring of risks is ongoing as part of the day-to-day operation of the Pre School. It is the responsibility of all staff to raise new risks or change in risk status with the manager or deputy manager.

A parents meeting is arranged for every term. The parents constitute the wider Committee, and the parents meeting is an opportunity for parent feedback and their contribution to the running of the Pre School.

### **Summary of Objectives**

- provide high quality care and education for children below statutory school age;
- work in partnership with parents to help children to learn and develop;
- add to the life and well-being of the local community; and
- offer children and their parents a service that promotes equality and values diversity.

### **Summary of the main activities:**

The Trustees have had regard to the guidance issued by the Charity Commission on Public Benefit. The following description of our activities seeks to show how, through our activities and achievements, the aims of the charity have been carried out for the public benefit.

The pre-school has offered an affordable, flexible pre school experience for children from two years of age until they are due to start primary school (rising 5 years old). The high ratio of staff (one to four) helps us to:

- give time and attention to each child;

- talk with the children about their interests and activities;
- help children to experience and benefit from the activities;
- allow the children to explore and be adventurous in a safe and stimulating environment.

There are three intakes to the Pre School over the course of the year, though of course many start in September and continue through the year and depending on their age may stay up to two or three years. The Summer term (April to July 2021) comprised 23 children. The Autumn term (September to December 2021) we had 16 children. The Spring term (January to March 2022) provided pre-schooling to 19 children. This included approximately 50% from disadvantaged backgrounds (low income, English as a second language, additional support needs, lone parents).

The Pre School is situated in an area of economic deprivation which is also culturally and ethnically diverse. This diversity is reflected amongst the children attending the pre-school and amongst the staff group. The ethnicities represented among the children were: Indian, mixed race, English, Irish, Chinese, Pakistani, East European, African. The ethnicities represented amongst the staff group are Indian, Egyptian, Irish, English, African and Pakistani.

A comprehensive programme is provided each academic year to up to 40 children (24 for the morning session and 16 for the afternoon session). All the children have the benefit of social interaction together with other children and adults within a friendly and caring community-based group. They live, play, work and learn together, building on what she/he already knows and can do.

Each child was supported in developing their learning and experiences in line with the development areas of the new Early Years Foundation Stage, which started September 2021.

Our provision reflects the three key themes.

This encompasses:

- communication, language
- physical development
- Personal, social and Emotional development
- Literacy Development.
- Mathematic Development;
- knowledge of the world;
- ; and Expressive Art and Design (New EYFS September 2021)

A personal key person makes sure each child makes satisfying progress. Progress is assessed and recorded through daily observation and monitoring. The setting keeps a record of achievement for each child which is shared through regular communication with the child's family. The Pre School works closely with families to resolve any difficulties, for example in settling at the pre-school or any behaviour issues.

As part of the setting's policy to make sure that its provision meets the needs of each individual child, we take account of any special needs a child may have. The setting works to the requirements of the 1993 Education Act and The Special Educational Needs and Disability Code of Practice (2014). A designated special educational needs co-ordinator works with the children and staff to ensure that the children's needs are met within the setting. There were 5 children with special educational needs attending the Pre School during the year. Our SEN co-ordinator also works with various external agencies such as Speech therapist, our area SENCo, Early Years Teaching team and/or paediatrician to assess and plan for each SEN child in our care.

There were regular opportunities for local trips and to join in the life of the community. Community activities included trips to the local park, the neighbouring church, the neighbouring multicultural centre to take part in their Diwali celebrations, the temple, and the Chinese superstore during Chinese New Year, The local mosque, the local library, shopping and road safety training.

In July 2021, a good number of our children left the Pre School to take up places in local primary schools. Pre-school staff used the summer term programme to prepare these children and their families for the next stage of their education. They also acknowledged their achievements with a combined Sports and Graduation Day, attended by parents, carers and extended families. Pre School staff also liaised with the schools to make the transition smooth and stress-free for the children and their families, particularly where there were additional support needs.

Parents are also invited to participate in parents' rota, to attend a session a term and contribute to the Pre School's activities. It is an opportunity for them to share their cultural traditions, such as Diwali, Eid through a story, cooking or craft. It also enables them to see how their child relates in a group setting.

The setting received a 'good' rating from Ofsted in 2018.

During the year of 2021- 2022, our partnership with our local community organizations was still limited due to Covid 19.

#### **Summary of the main achievements:**

1. We took part in different local learning and development programmes such as Be Active Matters and Moving Matters (both promoting physical development, fine motor skills and Core Muscles).
2. We took part in Barnet Early Years Healthy programme that promote healthy eating as well as physical wellbeing for children.
3. We took part in tapestry training and now we share photos and videos of the children with their parents in a secure and safe way of communication.
4. Different members of staff attended various training courses to enhance their practice.
5. Staff qualifications: four of the staff are level 3 or above, which is in excess of the legal requirement. We have 6 first aid trained members of staff, with one more to be added in the year. All members of staff have been trained for child protection and one committee member.
6. Parents meetings were held and the parent rota was set up.
7. It was a good fundraising year with various small events such as sponsored walks, sport day, Christmas and Easter fair.
8. We have been exploring possibilities for additional funding through grants and local businesses. Although the local authority has changed the rules and it has been extremely difficult for us to gain any extra fund.

9. Since Covid 19, our 2021-2022 intakes showed a sharp drop in children number. We did not have enough children especially for the afternoon sessions. This put some strain on our finances.

**Charity's policy on Reserves:**

The pre-school holds a reserve to cover periods of low income due to drop in children's numbers. These reserves will allow the pre-school to operate for a period of three months.

**Funds materially in deficit:**

Net funds were in deficit for the year £23,029.

**Further financial review:**

The pre-school's main sources of funding are the fees paid by parents as well as the Nursery Fund paid by the local authority (Barnet) for children aged three to rising 5.

The government introduced a new fund for some working parents who are eligible for 30 hours fund. Our pre-school is taking part in this scheme to help our community.

The pre-school also benefits from the government's scheme of funding two year old children who are in need; this fund also comes through Barnet council.

There is also a small fund that comes through Special Educational Needs whenever the pre-school has children with special educational needs. This type of funding has an aim to get an extra support for that child either by employing an extra member of staff, to release the key worker for one to one support or buying special resources to meet the child's individual needs. Yet the fund has been restricted the financial year and the pre-school had to self fund the extra care for most of the SEN children.

The committee as well as the staff arrange for various fundraising occasions throughout the year such as sponsored walks, photo sales, Christmas and Summer fairs.

The pre-school also used to apply for any grants whenever it comes up such as the Capital grant.

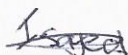
These types of grants however have been stopped and the pre-school needs to depend mainly on fees.

The Trustees' annual report was approved on 27<sup>th</sup> January 2023 and signed on behalf of the Board of Trustees by:



**Iffah Sayed Al-Hadad**

**Chairperson**



## **WEST HENDON OPPORTUNITY PRE-SCHOOL**

### **Independent Examiner's Report for the year ended 31 March 2022**

I report on the financial statements for the year ended 31 March 2022, which comprise the statement of financial activities, statement of financial position and the related notes.

#### **Respective responsibilities of Trustees and Examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **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 which gives me reasonable cause to believe that, in any material respect:

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

Amanullah Abdul Qayyum FCCA

Chartered Certified Accountant

133 West Hendon Broadway

London

NW9 7DY

Date: 27-01-2023

**West Hendon Opportunity Pre-School**  
Statement of Financial Activities  
for the year ended 31 March 2022

				2022	2021
		Unrestricted Funds	Restricted Funds		
		£	£	£	£
<b>Income and endowments from:</b>					
<i>Activities in furtherance of the charity's objects:</i>					
Donations and legacies	Note 4	67,458	-	67,458	89,395
Income from charitable activities	Note 5	18,391	-	18,391	8,216
Other income		-	-	-	-
<b>Total Incoming Resources</b>		<b>85,849</b>	<b>-</b>	<b>85,849</b>	<b>97,611</b>
<b>Expenditure on:</b>					
Raising funds	Note 6	2,568	-	2,568	3,249
Expenditure on charitable activities	Note 7	97,117	-	97,116	92,610
Other expenditure	Note 8	9,192	-	9,192	13,291
<b>Total expenditure</b>		<b>108,878</b>	<b>-</b>	<b>108,877</b>	<b>109,150</b>
<b>Net income / (expenditure)</b>		<b>(23,029)</b>	<b>-</b>	<b>(23,028)</b>	<b>(11,539)</b>
Total funds brought forward		<b>85,655</b>	<b>-</b>	<b>85,655</b>	<b>97,194</b>
<b>Total funds carried forward</b>		<b>62,626</b>	<b>-</b>	<b>62,626</b>	<b>85,655</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

**West Hendon Opportunity Pre-School**

Balance Sheet

As at 31 March 2022

	£	2022 £	2021 £
<b>Current Assets:</b>			
Debtors	-	-	-
Cash at bank and in hand	63,348		86,375
<b>Liabilities</b>			
Creditors: amounts falling due within one year	(720)		(720)
<b>Net Current Assets</b>		<b>62,628</b>	<b>85,655</b>
<b>Total Assets less Current Liabilities:</b>		<b>62,628</b>	<b>85,655</b>
Unrestricted funds		62,628	85,655
<b>Total Charity Funds</b>		<b>62,628</b>	<b>85,655</b>

The financial statements were approved by the Board of Trustees on 27<sup>th</sup> Jan. 2023, and were signed on its behalf by:

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Iffah Sayed Al-Hadad

Chairperson

There might be minor discrepancies in the totals if the pence are not being shown

## **West Hendon Opportunity Pre-School**

### **Notes to the Financial Statements**

for the year ended 31 March 2022

#### **1. General information**

The Charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is St Johns Church Hall, Algernon Road, London, NW4 3TA.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### **3. Accounting policies**

##### **(a) Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **(b) Going concern**

There are no material uncertainties about the Charity's ability to continue.

##### **(c) Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustees for particular future projects or commitments.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **(d) Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has

passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **(e) Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure incurred in raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Note 4 & 5: Donations and similar incoming resources,**

	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
<b>Donations and legacies</b>			
L.B.Barnet - 2 Years Nursery Fund	10,141	10,141	9,640
L.B.Barnet - 3/4 Years Nursery Fund	50,493	50,493	76,830
Special Needs	6,484	6,484	2,677
Donations	340	340	248
	<b>67,458</b>	<b>67,458</b>	<b>89,395</b>

	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
<b>Income from charitable activities</b>			
Fees	16,166	16,166	6,955
Interest Receivable	45	45	24
Other Operating Income	575	575	938
Fund Raising	1,605	1,605	499
	<b>18,391</b>	<b>18,391</b>	<b>8,416</b>

	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
<b>Other income</b>			
	-	-	

**Note 6, 7 & 8: Resources Expended**

	<b>2022</b>	<b>2021</b>
<b>Raising funds</b>		
Advertising and PR	144	80
Insurance	455	397
Telephone costs	384	367
Cleaning	270	664
Other working expenses	1,314	1741
	<b>2,568</b>	<b>3,249</b>

	<b>2022</b>	<b>2021</b>
<b>Expenditure on charitable activities</b>		
Consumables	1954	169
Children's Food & Refreshments	1	487
Postage and Stationery	51	23
Protective Clothing	330	137

Repairs and Maintenance	234	497
Office Expenses	101	212
Motor Expenses		3
Equipment Expensed	1027	356
Other Legal and Professional expense	944	1,474
Professional Membership	879	211
Subscriptions	269	599
Tuition fee	-	-
Casual Labour	805	279
Staff Training and Welfare	704	458
Pensions	3966	3,465
Wages Administration	472	1,421
Rates	-	-
Wages and salaries	85,382	82,817
	<b>97,117</b>	<b>92,610</b>

	2022	2021
<b>Other expenditure</b>		
Bank charges	355	183
Rent	8,837	13,108
	<b>9,192</b>	<b>13,291</b>

### 9. Independent Examiner's Fees

	2022	2021
Fees payable to the independent examiner for:	£	£
Independent examination of the financial statements	720	720

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	89,819	87,703

The average number of employees during the year was 6 (2021: 9)

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	720	720

**12. Trustees remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022.

**13. Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022.

**14. Financial commitments**

At 31 March 2022 the charity had no annual commitments: Nil

**15. Related Parties**

There were no transactions with related parties during the period.