

REGISTERED COMPANY NUMBER 6292172 (England and Wales)
REGISTERED CHARITY NUMBER 1134247

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2013
for
Whittington Preschool**

TUESDAY



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COMPANIES HOUSE

Whittington Preschool

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for the year ended 31 May 2013**

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Whittington Preschool

Report of the Trustees for the year ended 31 May 2013

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6292172 (England and Wales)

Registered Charity number

1134247

Registered office

Joint Support Unit (Whittington)
DMS Whittington
Lichfield
Staffordshire
WS14 9PY

Trustees

R H Gladwin
J Turner

Director/Trustee
Director/Trustee

Independent examiner

Underwood Kinson
Chartered Accountants
5 Saxon Close
Breedon on the Hill
Leicestershire
DE73 8LS

Accountants

Lichfield Business Services Limited
Old Coach House
67A Upper St John Street
Lichfield
Staffs
WS14 9DU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its Memorandum and Articles of Association, dated 25th June 2007 and amended by resolutions on the 21st January 2009 and 22nd September 2009.

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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The promotion of efficiency of the Armed Forces of the Crown by the provision and support of facilities and activities for the efficiency and well-being of service personnel.

Significant activities

To provide appropriate play, education, care facilities and training courses and encouraging and facilitating the study of the educational and development needs of such children and their families and promoting public interest in, and the recognition of such needs, and such other charitable means as the trustees shall reasonably think fit.

Whittington Preschool

Report of the Trustees for the year ended 31 May 2013

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The provision of appropriate childcare and preschool education for service children and children from the local community

FINANCIAL REVIEW

Reserves policy

The financial policy is to ensure that there are sufficient funds held in reserve to pay staff redundancies in the event that the Preschool ceases

Principal funding sources

Principal funding is derived from educational grants from the local council and fees paid for those children ineligible for government grants

Investment policy and objectives

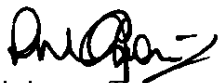
The fund holdings are not sufficient to invest in any capital assets

STATEMENT OF PUBLIC BENEFIT

The charity provides public benefit by assisting service personnel to more effectively perform their services with the Armed Forces of the Crown. It does this by providing childcare and preschool education and development of service children. This assistance enables service personnel to face the challenges and danger associated with military service. As a result the charity promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capability to undertake the roles demanded of it, including defence of the United Kingdom and its interests.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD



R H Gladwin - Trustee

19 February 2014

**Independent Examiner's Report to the Trustees of
Whittington Preschool**

I report on the accounts for the year ended 31 May 2013 set out on pages four to nine

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) 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 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 the 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 statements below.

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
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities

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



Underwood Kinson
Chartered Accountants
5 Saxon Close
Breedon on the Hill
Leicestershire
DE73 8LS

19 February 2014

Whittington Preschool

Statement of Financial Activities
for the year ended 31 May 2013

		2013 Unrestricted fund £	2012 Total funds £
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	41,304	6,552
Activities for generating funds	3	<u>63,013</u>	<u>34,288</u>
Total incoming resources		104,317	40,840
RESOURCES EXPENDED			
Charitable activities	4		
Charitable Activities		<u>98,142</u>	<u>40,903</u>
NET INCOMING/(OUTGOING) RESOURCES		6,175	(63)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>19,006</u>	<u>19,069</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>25,181</u></u>	<u><u>19,006</u></u>

The notes form part of these financial statements

Whittington Preschool

**Balance Sheet
At 31 May 2013**

		2013	2012
		Unrestricted	Total funds
		fund	
	Notes	£	£
CURRENT ASSETS			
Debtors	8	795	688
Cash at bank and in hand		<u>26,439</u>	<u>18,738</u>
		27,234	19,426
CREDITORS			
Amounts falling due within one year	9	(2,053)	(420)
		<u>25,181</u>	<u>19,006</u>
NET CURRENT ASSETS			
		25,181	19,006
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>25,181</u>	<u>19,006</u>
NET ASSETS			
		<u>25,181</u>	<u>19,006</u>
FUNDS	10		
Unrestricted funds		<u>25,181</u>	<u>19,006</u>
TOTAL FUNDS		<u>25,181</u>	<u>19,006</u>

The notes form part of these financial statements

Whittington Preschool
Balance Sheet - continued
At 31 May 2013

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2013

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2013 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on 19 February 2014 and were signed on its behalf by



R H Gladwin -Trustee

The notes form part of these financial statements

Whittington Preschool

Notes to the Financial Statements for the year ended 31 May 2013

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Resources expended

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

Taxation

The charity is exempt from corporation tax on its charitable activities

2. VOLUNTARY INCOME

	2013	2012
	£	£
Early years development grant	39,872	6,552
Parish council grant	432	-
Training grant	<u>1,000</u>	<u>-</u>
	<u>41,304</u>	<u>6,552</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2013	2012
	£	£
Playschool fees	63,013	34,101
Fundraising activities	-	71
Photography	<u>-</u>	<u>116</u>
	<u>63,013</u>	<u>34,288</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 5)	Totals
	£	£	£
Charitable Activities	<u>64,255</u>	<u>33,887</u>	<u>98,142</u>

Whittington Preschool

**Notes to the Financial Statements - continued
for the year ended 31 May 2013**

5. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Charitable Activities	<u>33,882</u>	<u>5</u>	<u>33,887</u>

6 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2013 nor for the year ended 31 May 2012

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2013 nor for the year ended 31 May 2012

7. STAFF COSTS

	2013	2012
	£	£
Wages and salaries	79,506	37,181
Social security costs	3,900	-
Redundancy costs	<u>-</u>	<u>598</u>
	<u>83,406</u>	<u>37,779</u>

8. DEBTORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013	2012
	£	£
Other debtors	<u>795</u>	<u>688</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013	2012
	£	£
Trade creditors	425	420
Taxation and social security	<u>1,628</u>	<u>-</u>
	<u>2,053</u>	<u>420</u>

Whittington Preschool

**Notes to the Financial Statements - continued
for the year ended 31 May 2013**

10 MOVEMENT IN FUNDS

	At 1.6.12 £	Net movement in funds £	At 31.5.13 £
Unrestricted funds			
General fund	19,006	6,175	25,181
	<u>19,006</u>	<u>6,175</u>	<u>25,181</u>
TOTAL FUNDS	<u>19,006</u>	<u>6,175</u>	<u>25,181</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,317	(98,142)	6,175
	<u>104,317</u>	<u>(98,142)</u>	<u>6,175</u>
TOTAL FUNDS	<u>104,317</u>	<u>(98,142)</u>	<u>6,175</u>

Whittington Preschool

Detailed Statement of Financial Activities for the year ended 31 May 2013

	2013 £	2012 £
INCOMING RESOURCES		
Voluntary income		
Early years development grant	39,872	6,552
Parish council grant	432	-
Training grant	<u>1,000</u>	<u>-</u>
	41,304	6,552
Activities for generating funds		
Playschool fees	63,013	34,101
Fundraising activities	-	71
Photography	<u>-</u>	<u>116</u>
	63,013	34,288
Total incoming resources	104,317	40,840
RESOURCES EXPENDED		
Charitable activities		
Wages	59,536	23,035
Food and drink	2,018	360
Miscellaneous payments	-	352
Playschool activities	-	188
Toys	550	46
Craft materials	460	144
Books	359	145
Xmas gifts and activities	100	150
Nursery items	<u>1,232</u>	<u>-</u>
	64,255	24,420
Support costs		
Management		
Wages	19,970	14,146
Social security	3,900	-
Redundancy payments	-	598
Motor and travelling	74	-
Membership and insurance	453	-
Staff clothing	342	15
Telephone	235	339
Postage and stationery	430	167
Advertising	-	384
Sundries	1,144	140
Computer costs	680	274
Accountancy charges	2,616	420
Course fees	405	-
Carried forward	30,249	16,483

This page does not form part of the statutory financial statements

Whittington Preschool

**Detailed Statement of Financial Activities
for the year ended 31 May 2013**

	2013	2012
	£	£
Management		
Brought forward	30,249	16,483
Training grant	2,000	-
Professional fees	<u>1,633</u>	<u>-</u>
	33,882	16,483
Finance		
Bank charges	<u>5</u>	<u>-</u>
Total resources expended	98,142	40,903
	<u> </u>	<u> </u>
Net income/(expenditure)	<u><u>6,175</u></u>	<u><u>(63)</u></u>

This page does not form part of the statutory financial statements