

MEDSTEAD PRE-SCHOOL AND NURSERY

England & Wales · Charity number 1013001

Details

Other names	MEDSTEAD PLAYGROUP, MEDSTEAD PLAYGROUP & NURSERY
Status	Registered
Legal form	Other
Registered	1992-07-17
Register	View on the Charity Commission register

Contact

Address
Medstead School
Roe Downs Road
Medstead
Alton
GU34 5LG

Phone 01420561028

Email leader@medsteadpreschool.co.uk

Website www.medsteadpreschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND TO PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: Child care and education for pre-school children aged 2-4yrs under the EYFS Statutory Framework.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** IN PRACTICE MEDSTEAD AND DISTRICT
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£297,064	£240,968	-	-
2024-03-31	£202,839	£200,092	-	-
2023-03-31	£162,130	£214,279	-	-
2022-03-31	£176,320	£185,142	-	-
2021-03-31	£160,858	£155,862	-	-

Trustees

Name	Role	Appointed
Julie Saunders	Chair	2024-10-13
Charlotte Martin		2025-09-11
Dawn Poley		2025-11-18
Jessica Cruse		2024-10-13
Kelly Louise Worthington-Mahmood		2020-02-15
Romy Labrosse		2025-11-18

MEDSTEAD PRE-SCHOOL AND NURSERY

England & Wales - Charity number 1013001

Accounts

REGISTERED CHARITY NUMBER: 1013001

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
MEDSTEAD PRE-SCHOOL & NURSERY**

B20 Limited
Chartered Certified Accountants
Charwell House
Wilson Road
Alton
Hampshire
GU34 2PP

MEDSTEAD PRE-SCHOOL & NURSERY

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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MEDSTEAD PRE-SCHOOL & NURSERY

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1013001

Principal address

Roe Downs Road
Medstead
Alton
Hampshire
GU34 5LG

Trustees

K Dann (resigned 21.11.24)
S Rodwell (resigned 13.10.24)
A Evans
C Hallett (resigned 13.10.24)
G Ford (resigned 13.10.24)
J Saunders (appointed 13.10.24)
J Cruse (appointed 13.10.24)
L Roberts (appointed 24.10.24)

Independent Examiner

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Nominated person

K Worthington-Mahmood

Approved by order of the board of trustees on 05/11/2025 and signed on its behalf by:



Trustee

**Independent Examiner's Report to the Trustees of
MEDSTEAD PRE-SCHOOL & NURSERY**

Independent examiner's report to the trustees of MEDSTEAD PRE-SCHOOL & NURSERY

I report to the charity trustees on my examination of the accounts of MEDSTEAD PRE-SCHOOL & NURSERY (the Trust) for the year ended 31 March 2025.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Caroline Scull

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Date: 05/11/2025

MEDSTEAD PRE-SCHOOL & NURSERY

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school and Nursery		295,823	200,109
Raising funds	2	702	2,171
Other income		<u>539</u>	<u>559</u>
Total		<u>297,064</u>	<u>202,839</u>
 EXPENDITURE ON			
Raising funds			
Charitable activities		185	596
Pre-school & Nursery		<u>240,783</u>	<u>199,496</u>
Total		<u>240,968</u>	<u>200,092</u>
 NET INCOME			
		56,096	2,747
 RECONCILIATION OF FUNDS			
Total funds brought forward		145,246	142,499
TOTAL FUNDS CARRIED FORWARD		<u>201,342</u>	<u>145,246</u>

The notes form part of these financial statements

MEDSTEAD PRE-SCHOOL & NURSERY

**Balance Sheet
31 March 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	6	124,168	115,143
CURRENT ASSETS			
Debtors	7	6,375	4,672
Cash at bank and in hand		<u>74,914</u>	<u>29,757</u>
		81,289	34,429
CREDITORS			
Amounts falling due within one year	8	(4,115)	(4,326)
NET CURRENT ASSETS		<u>77,174</u>	<u>30,103</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		201,342	145,246
NET ASSETS		<u>201,342</u>	<u>145,246</u>
FUNDS			
Unrestricted funds		<u>201,342</u>	<u>145,246</u>
TOTAL FUNDS		<u>201,342</u>	<u>145,246</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 05/11/2025 and were signed on its behalf by:


.....
Trustee

The notes form part of these financial statements

MEDSTEAD PRE-SCHOOL & NURSERY

Notes to the Financial Statements for the Year Ended 31 March 2025

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.

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	- 25% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. RAISING FUNDS

	31.3.25	31.3.24
	£	£
Fundraising	<u>702</u>	<u>2,171</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. STAFF COSTS

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

	31.3.25	31.3.24
Pre School & Nursery Staff	<u>12</u>	<u>12</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND ENDOWMENTS FROM

Charitable activities

Pre-school & Nursery

	Unrestricted fund £
	200,109
Raising funds	2,171
Other income	<u>559</u>
Total	<u>202,839</u>

EXPENDITURE ON

Raising funds

Charitable activities

Pre-school & Nursery

	596
	<u>199,496</u>
Total	<u>200,092</u>

NET INCOME

2,747

RECONCILIATION OF FUNDS

Total funds brought forward

142,499

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	<u>145,246</u>

6. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2024	97,153	36,184	10,283
Additions	<u>-</u>	<u>16,883</u>	<u>-</u>
At 31 March 2025	<u>97,153</u>	<u>53,067</u>	<u>10,283</u>
DEPRECIATION			
At 1 April 2024	-	31,816	10,095
Charge for year	<u>-</u>	<u>5,313</u>	<u>47</u>
At 31 March 2025	<u>-</u>	<u>37,129</u>	<u>10,142</u>
NET BOOK VALUE			
At 31 March 2025	<u>97,153</u>	<u>15,938</u>	<u>141</u>
At 31 March 2024	<u>97,153</u>	<u>4,368</u>	<u>188</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024	42,855	7,306	193,781
Additions	<u>785</u>	<u>496</u>	<u>18,164</u>
At 31 March 2025	<u>43,640</u>	<u>7,802</u>	<u>211,945</u>
DEPRECIATION			
At 1 April 2024	30,125	6,602	78,638
Charge for year	<u>3,379</u>	<u>400</u>	<u>9,139</u>
At 31 March 2025	<u>33,504</u>	<u>7,002</u>	<u>87,777</u>
NET BOOK VALUE			
At 31 March 2025	<u>10,136</u>	<u>800</u>	<u>124,168</u>
At 31 March 2024	<u>12,730</u>	<u>704</u>	<u>115,143</u>

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.25	31.3.24
	£	£
Trade debtors	2,720	1,593
Prepayments	<u>3,655</u>	<u>3,079</u>
	<u>6,375</u>	<u>4,672</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.25	31.3.24
	£	£
Taxation and social security	2,825	3,586
Other creditors	<u>1,290</u>	<u>740</u>
	<u>4,115</u>	<u>4,326</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

MEDSTEAD PRE-SCHOOL & NURSERY

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Raising funds		
Fundraising	702	2,171
Charitable activities		
Fees	85,436	77,374
Hampshire CC voucher	196,948	121,940
Visits	572	795
Grants - EHDC Windows & Doors	<u>12,867</u>	<u>-</u>
	295,823	200,109
Other income		
Deposit account interest	<u>539</u>	<u>559</u>
Total incoming resources	297,064	202,839
EXPENDITURE		
Raising donations and legacies		
Fund raising costs	185	596
Charitable activities		
Wages	180,138	159,686
Pensions	4,438	3,728
Establishment costs	10,035	9,721
Repairs & renewals	15,457	2,228
Equipment & consumables	4,259	4,422
Milk & fruit & meals	778	647
Visits	<u>1,784</u>	<u>1,149</u>
	216,889	181,581
Support costs		
Management		
Administration	3,722	2,772
HR support	1,171	2,868
Sundries	278	338
PLA and training	<u>7,127</u>	<u>3,401</u>
	12,298	9,379
Finance		
Bank charges	274	254
Other		
Improvements to property	5,313	1,456
Plant and machinery	47	63
Carried forward	5,360	1,519

This page does not form part of the statutory financial statements

MEDSTEAD PRE-SCHOOL AND NURSERY

England & Wales - Charity number 1013001

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
MEDSTEAD PRE-SCHOOL & NURSERY**

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

MEDSTEAD PRE-SCHOOL & NURSERY

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

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MEDSTEAD PRE-SCHOOL & NURSERY

**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1013001

Principal address

Roe Downs Road
Medstead
Alton
Hampshire
GU34 5LG

Trustees

H Boustred (resigned 7.11.23)
K Dann
A Sperring (resigned 7.11.23)
S Rodwell
K Kruger (resigned 7.11.23)
N Norton (resigned 7.11.23)
A Evans (appointed 7.11.23)
C Hallett (appointed 7.11.23)
G Ford (appointed 7.11.23)

Independent Examiner

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Nominated person

K Worthington-Mahmood

Approved by order of the board of trustees on 21/11/24 and signed on its behalf by:



KALIEGH DANN

Trustee

**Independent Examiner's Report to the Trustees of
MEDSTEAD PRE-SCHOOL & NURSERY**

Independent examiner's report to the trustees of MEDSTEAD PRE-SCHOOL & NURSERY

I report to the charity trustees on my examination of the accounts of MEDSTEAD PRE-SCHOOL & NURSERY (the Trust) for the year ended 31 March 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.



Caroline Scull

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Date: 27/11/2024

MEDSTEAD PRE-SCHOOL & NURSERY

**Statement of Financial Activities
for the Year Ended 31 March 2024**

		31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school & Nursery		200,109	159,631
Raising funds	2	2,171	2,181
Other income		<u>559</u>	<u>318</u>
Total		<u>202,839</u>	<u>162,130</u>
 EXPENDITURE ON			
Raising funds		596	625
Charitable activities			
Pre-school & Nursery		<u>199,496</u>	<u>213,654</u>
Total		<u>200,092</u>	<u>214,279</u>
 NET INCOME/(EXPENDITURE)		2,747	(52,149)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>142,499</u>	<u>194,649</u>
 TOTAL FUNDS CARRIED FORWARD		<u>145,246</u>	<u>142,500</u>


The notes form part of these financial statements

MEDSTEAD PRE-SCHOOL & NURSERY

Balance Sheet
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	6	115,143	119,285
CURRENT ASSETS			
Debtors	7	4,672	4,168
Cash at bank and in hand		<u>29,757</u>	<u>24,018</u>
		34,429	28,186
CREDITORS			
Amounts falling due within one year	8	(4,326)	(4,971)
		<u>30,103</u>	<u>23,215</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		145,246	142,500
		<u>145,246</u>	<u>142,500</u>
NET ASSETS			
FUNDS	9		
Unrestricted funds		<u>145,246</u>	<u>142,500</u>
TOTAL FUNDS		<u>145,246</u>	<u>142,500</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/04/24 and were signed on its behalf by:



 Trustee

KALEGA DANN

MEDSTEAD PRE-SCHOOL & NURSERY

Notes to the Financial Statements for the Year Ended 31 March 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.

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	- 25% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. RAISING FUNDS		31.3.24	31.3.23
		£	£
Fundraising		<u>2,171</u>	<u>2,181</u>
3. TRUSTEES' REMUNERATION AND BENEFITS			
There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.			
Trustees' expenses			
There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.			
4. STAFF COSTS			
The average monthly number of employees during the year was as follows:			
		31.3.24	31.3.23
Pre School & Nursery Staff		<u>9</u>	<u>14</u>
No employees received emoluments in excess of £60,000.			
5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES			Unrestricted fund
			£
INCOME AND ENDOWMENTS FROM Charitable activities			
Pre-school & Nursery			159,631
Raising funds			2,181
Other income			<u>318</u>
Total			<u>162,130</u>
 EXPENDITURE ON			
Raising funds			625
Charitable activities			
Pre-school & Nursery			<u>213,654</u>
Total			<u>214,279</u>
 NET INCOME/(EXPENDITURE)			
			(52,149)
 RECONCILIATION OF FUNDS			
Total funds brought forward			194,649

MEDSTEAD PRE-SCHOOL & NURSERY

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

142,500

6. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2023	97,153	36,184	10,283
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>97,153</u>	<u>36,184</u>	<u>10,283</u>
DEPRECIATION			
At 1 April 2023	-	30,360	10,032
Charge for year	<u>-</u>	<u>1,456</u>	<u>63</u>
At 31 March 2024	<u>-</u>	<u>31,816</u>	<u>10,095</u>
NET BOOK VALUE			
At 31 March 2024	<u>97,153</u>	<u>4,368</u>	<u>188</u>
At 31 March 2023	<u>97,153</u>	<u>5,824</u>	<u>251</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	41,268	6,922	191,810
Additions	<u>1,587</u>	<u>384</u>	<u>1,971</u>
At 31 March 2024	<u>42,855</u>	<u>7,306</u>	<u>193,781</u>
DEPRECIATION			
At 1 April 2023	25,882	6,251	72,525
Charge for year	<u>4,243</u>	<u>351</u>	<u>6,113</u>
At 31 March 2024	<u>30,125</u>	<u>6,602</u>	<u>78,638</u>
NET BOOK VALUE			
At 31 March 2024	<u>12,730</u>	<u>704</u>	<u>115,143</u>
At 31 March 2023	<u>15,386</u>	<u>671</u>	<u>119,285</u>

MEDSTEAD PRE-SCHOOL & NURSERY

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.24	31.3.23
	£	£
Trade debtors	1,593	1,438
Prepayments	<u>3,079</u>	<u>2,730</u>
	<u>4,672</u>	<u>4,168</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.24	31.3.23
	£	£
Taxation and social security	3,586	3,926
Other creditors	<u>740</u>	<u>1,045</u>
	<u>4,326</u>	<u>4,971</u>

9. MOVEMENT IN FUNDS		Net movement in funds	At 31.3.24
	At 1.4.23		£
	£	£	
Unrestricted funds			
General fund	142,499	2,747	145,246
	<u>142,499</u>	<u>2,747</u>	<u>145,246</u>
TOTAL FUNDS			
	<u>142,499</u>	<u>2,747</u>	<u>145,246</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	202,839	(200,092)	2,747
	<u>202,839</u>	<u>(200,092)</u>	<u>2,747</u>
TOTAL FUNDS			
	<u>202,839</u>	<u>(200,092)</u>	<u>2,747</u>

Comparatives for movement in funds

		Net movement in funds	At 31.3.23
	At 1.4.22		£
	£	£	
Unrestricted funds			
General fund	194,649	(52,149)	142,500
	<u>194,649</u>	<u>(52,149)</u>	<u>142,500</u>
TOTAL FUNDS			
	<u>194,649</u>	<u>(52,149)</u>	<u>142,500</u>

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	162,130	(214,279)	(52,149)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>162,130</u>	<u>(214,279)</u>	<u>(52,149)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	194,649	(49,402)	145,247
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>194,649</u>	<u>(49,402)</u>	<u>145,247</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	364,969	(414,371)	(49,402)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>364,969</u>	<u>(414,371)</u>	<u>(49,402)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

MEDSTEAD PRE-SCHOOL & NURSERY

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31.3.24	31.3.23
	£	£
INCOME AND ENDOWMENTS		
Raising funds		
Fundraising	2,171	2,181
Charitable activities		
Fees	77,374	56,642
Hampshire CC voucher	121,940	102,989
Visits	<u>795</u>	<u>-</u>
	200,109	159,631
Other income		
Deposit account interest	<u>559</u>	<u>318</u>
Total incoming resources	202,839	162,130
EXPENDITURE		
Raising donations and legacies		
Fund raising costs	596	625
Charitable activities		
Wages	159,686	168,005
Pensions	3,728	4,044
Establishment costs	7,829	6,639
Cleaning contractor	1,892	4,421
Repairs & renewals	2,228	1,401
Equipment & consumables	4,422	5,646
Milk & fruit & meals	647	979
Visits	<u>1,149</u>	<u>1,232</u>
	181,581	192,367
Support costs		
Management		
Administration	2,772	3,178
HR support	2,868	7,068
Sundries	338	318
PLA and training	<u>3,401</u>	<u>927</u>
	9,379	11,491
Finance		
Bank charges	254	312
Other		
Improvements to property	1,456	1,941
Carried forward	1,456	1,941

This page does not form part of the statutory financial statements

MEDSTEAD PRE-SCHOOL & NURSERY

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
Other		
Brought forward	1,456	1,941
Plant and machinery	63	84
Fixtures and fittings	4,243	5,128
Computer equipment	<u>351</u>	<u>335</u>
	6,113	7,488
Governance costs		
Accountancy and payroll	<u>2,169</u>	<u>1,996</u>
Total resources expended	<u>200,092</u>	<u>214,279</u>
Net income/(expenditure)	<u>2,747</u>	<u>(52,149)</u>

21/11/24



KALIEGH ANN

MEDSTEAD PRE-SCHOOL AND NURSERY

England & Wales - Charity number 1013001

Accounts

REGISTERED CHARITY NUMBER: 1013001

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
MEDSTEAD PRE-SCHOOL & NURSERY**

B20 Limited
Chartered Certified Accountants
Charwell House
Wilson Road
Alton
Hampshire
GU34 2PP

MEDSTEAD PRE-SCHOOL & NURSERY

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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MEDSTEAD PRE-SCHOOL & NURSERY

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1013001

Principal address

66 Winchester Road
Four Marks
Alton
Hampshire
GU34 5HR

Trustees

C Beaumont Treasurer (resigned 12.10.22)
K Nixon Joint Chair (resigned 12.10.22)
C Isaac Joint Chair (resigned 12.10.22)
L Bradburn-Smith Secretary (resigned 12.10.22)
H Boustred
J Carpenter (resigned 12.10.22)
K Dann (appointed 12.10.22)
A Sperring (appointed 12.10.22)
S Rodwell (appointed 12.10.22)
K Kruger (appointed 12.10.22)
N Norton (appointed 12.10.22)

Independent Examiner

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Nominated person

K Worthington-Mahmood

Approved by order of the board of trustees on 7/11/23 and signed on its behalf by:

S Rodwell
Trustee

**Independent Examiner's Report to the Trustees of
MEDSTEAD PRE-SCHOOL & NURSERY**

Independent examiner's report to the trustees of MEDSTEAD PRE-SCHOOL & NURSERY

I report to the charity trustees on my examination of the accounts of MEDSTEAD PRE-SCHOOL & NURSERY (the Trust) for the year ended 31 March 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.



Caroline Scull

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Date:18/1/2024.....

MEDSTEAD PRE-SCHOOL & NURSERY**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school & Nursery		159,631	175,009
Raising funds	2	2,181	1,114
Other income		<u>318</u>	<u>197</u>
Total		<u>162,130</u>	<u>176,320</u>
EXPENDITURE ON			
Charitable activities			
Raising funds		625	151
Pre-school & Nursery		<u>213,654</u>	<u>184,991</u>
Total		<u>214,279</u>	<u>185,142</u>
NET INCOME/(EXPENDITURE)		(52,149)	(8,822)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>194,649</u>	<u>203,471</u>
TOTAL FUNDS CARRIED FORWARD		<u>142,500</u>	<u>194,649</u>

The notes form part of these financial statements

MEDSTEAD PRE-SCHOOL & NURSERY

**Balance Sheet
31 March 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	6	119,285	104,816
CURRENT ASSETS			
Debtors	7	4,168	8,279
Cash at bank and in hand		<u>24,018</u>	<u>83,990</u>
		28,186	92,269
CREDITORS			
Amounts falling due within one year	8	(4,971)	(2,436)
		<u>23,215</u>	<u>89,833</u>
NET CURRENT ASSETS			
		<u>142,500</u>	<u>194,649</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>142,500</u>	<u>194,649</u>
NET ASSETS			
		<u>142,500</u>	<u>194,649</u>
FUNDS	9		
Unrestricted funds		<u>142,500</u>	<u>194,649</u>
TOTAL FUNDS		<u>142,500</u>	<u>194,649</u>

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

S. Redwell
Trustee

The notes form part of these financial statements

MEDSTEAD PRE-SCHOOL & NURSERY

Notes to the Financial Statements for the Year Ended 31 March 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.

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	- 25% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. RAISING FUNDS

	31.3.23	31.3.22
	£	£
Fundraising	<u>2,181</u>	<u>1,114</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. STAFF COSTS

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

	31.3.23	31.3.22
Pre School & Nursery Staff	<u>14</u>	<u>13</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM Charitable activities	
Pre-school & Nursery	175,009
Raising funds	1,114
Other income	<u>197</u>
Total	<u>176,320</u>
EXPENDITURE ON	
Raising funds	151
Charitable activities	
Pre-school & Nursery	<u>184,991</u>
Total	<u>185,142</u>
NET INCOME/(EXPENDITURE)	(8,822)
RECONCILIATION OF FUNDS	
Total funds brought forward	203,471

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
	<u>£</u>
TOTAL FUNDS CARRIED FORWARD	<u>194,649</u>

6. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2022	97,153	33,602	10,283
Additions	<u>-</u>	<u>2,582</u>	<u>-</u>
At 31 March 2023	<u>97,153</u>	<u>36,184</u>	<u>10,283</u>
DEPRECIATION			
At 1 April 2022	-	28,418	9,949
Charge for year	<u>-</u>	<u>1,942</u>	<u>83</u>
At 31 March 2023	<u>-</u>	<u>30,360</u>	<u>10,032</u>
NET BOOK VALUE			
At 31 March 2023	<u>97,153</u>	<u>5,824</u>	<u>251</u>
At 31 March 2022	<u>97,153</u>	<u>5,184</u>	<u>334</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022	21,893	6,922	169,853
Additions	<u>19,375</u>	<u>-</u>	<u>21,957</u>
At 31 March 2023	<u>41,268</u>	<u>6,922</u>	<u>191,810</u>
DEPRECIATION			
At 1 April 2022	20,754	5,916	65,037
Charge for year	<u>5,128</u>	<u>335</u>	<u>7,488</u>
At 31 March 2023	<u>25,882</u>	<u>6,251</u>	<u>72,525</u>
NET BOOK VALUE			
At 31 March 2023	<u>15,386</u>	<u>671</u>	<u>119,285</u>
At 31 March 2022	<u>1,139</u>	<u>1,006</u>	<u>104,816</u>

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Trade debtors	1,438	5,549
Prepayments	<u>2,730</u>	<u>2,730</u>
	<u>4,168</u>	<u>8,279</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Taxation and social security	3,926	1,476
Other creditors	<u>1,045</u>	<u>960</u>
	<u>4,971</u>	<u>2,436</u>

9. MOVEMENT IN FUNDS		Net movement in funds	At 31.3.23
	At 1.4.22		£
	£	£	
Unrestricted funds			
General fund	194,649	(52,149)	142,500
	<u>194,649</u>	<u>(52,149)</u>	<u>142,500</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	162,130	(214,279)	(52,149)
	<u>162,130</u>	<u>(214,279)</u>	<u>(52,149)</u>

Comparatives for movement in funds

		Net movement in funds	At 31.3.22
	At 1.4.21		£
	£	£	
Unrestricted funds			
General fund	203,471	(8,822)	194,649
	<u>203,471</u>	<u>(8,822)</u>	<u>194,649</u>

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	176,320	(185,142)	(8,822)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>176,320</u>	<u>(185,142)</u>	<u>(8,822)</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	203,471	(60,971)	142,500
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>203,471</u>	<u>(60,971)</u>	<u>142,500</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	338,450	(399,421)	(60,971)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>338,450</u>	<u>(399,421)</u>	<u>(60,971)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

MEDSTEAD PRE-SCHOOL & NURSERY

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
INCOME AND ENDOWMENTS		
Raising funds		
Fundraising	2,181	1,114
Charitable activities		
Fees	56,642	55,994
Hampshire CC voucher	102,989	118,710
Visits	<u>-</u>	<u>305</u>
	159,631	175,009
Other income		
Deposit account interest	<u>318</u>	<u>197</u>
Total incoming resources	162,130	176,320
EXPENDITURE		
Raising donations and legacies		
Fund raising costs	625	151
Charitable activities		
Wages	168,005	152,489
Pensions	4,044	3,548
Establishment costs	6,639	3,987
Cleaning contractor	4,421	4,641
Repairs & renewals	1,401	4,522
Equipment & consumables	5,646	3,572
Milk & fruit & meals	979	597
Visits	<u>1,232</u>	<u>986</u>
	192,367	174,342
Support costs		
Management		
Administration	3,178	4,632
HR support	7,068	-
Sundries	318	388
PLA and training	<u>927</u>	<u>1,048</u>
	11,491	6,068
Finance		
Bank charges	312	279
Other		
Improvements to property	1,941	1,728
Plant and machinery	84	112
Carried forward	2,025	1,840

This page does not form part of the statutory financial statements

MEDSTEAD PRE-SCHOOL & NURSERY

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
Other		
Brought forward	2,025	1,840
Fixtures and fittings	5,128	380
Computer equipment	<u>335</u>	<u>503</u>
	7,488	2,723
Governance costs		
Accountancy and payroll	<u>1,996</u>	<u>1,579</u>
Total resources expended	<u>214,279</u>	<u>185,142</u>
Net expenditure	<u>(52,149)</u>	<u>(8,822)</u>

S Redwell.
09/01/24

MEDSTEAD PRE-SCHOOL AND NURSERY

England & Wales - Charity number 1013001

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
MEDSTEAD PRE-SCHOOL & NURSERY**

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

MEDSTEAD PRE-SCHOOL & NURSERY

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

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MEDSTEAD PRE-SCHOOL & NURSERY

Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1013001

Principal address

66 Winchester Road
Four Marks
Alton
Hampshire
GU34 5HR

Trustees

L Gregory Chairperson (resigned 21.10.21)
K Causton Chairperson (resigned 21.10.21)
D Gray Secretary (resigned 21.10.21)
C Beaumont Treasurer
N Towle (resigned 21.10.21)
A Connor (resigned 21.10.21)
K Nixon Joint Chair (appointed 21.10.21)
C Isaac Joint Chair (appointed 21.10.21)
L Bradburn-Smith Secretary (appointed 21.10.21)
H Boustred (appointed 21.10.21)
J Carpenter (appointed 21.10.21)

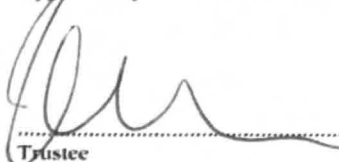
Independent Examiner

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Nominated person

K Worthington-Mahmood

Approved by order of the board of trustees on 21/11/2022* and signed on its behalf by:


Trustee

**Independent Examiner's Report to the Trustees of
MEDSTEAD PRE-SCHOOL & NURSERY**

Independent examiner's report to the trustees of MEDSTEAD PRE-SCHOOL & NURSERY

I report to the charity trustees on my examination of the accounts of MEDSTEAD PRE-SCHOOL & NURSERY (the Trust) for the year ended 31 March 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.



Caroline Scull
FCCA
B20 Limited
Chartered Certified Accountants
Charwell House
Wilson Road
Alton
Hampshire
GU34 2PP

Date: 14/12/2022

MEDSTEAD PRE-SCHOOL & NURSERY

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school & Nursery		175,009	158,222
Raising funds	2	1,114	2,259
Other income		197	377
Total		<u>176,320</u>	<u>160,858</u>
EXPENDITURE ON			
Raising funds		151	141
Charitable activities			
Pre-school & Nursery		184,991	155,721
Total		<u>185,142</u>	<u>155,862</u>
NET INCOME/(EXPENDITURE)		(8,822)	4,996
RECONCILIATION OF FUNDS			
Total funds brought forward		203,471	198,475
TOTAL FUNDS CARRIED FORWARD		<u><u>194,649</u></u>	<u><u>203,471</u></u>

The notes form part of these financial statements

MEDSTEAD PRE-SCHOOL & NURSERY

**Balance Sheet
31 March 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	6	104,816	105,770
CURRENT ASSETS			
Debtors	7	8,279	3,859
Cash at bank and in hand		83,990	99,226
		<u>92,269</u>	<u>103,085</u>
CREDITORS			
Amounts falling due within one year	8	(2,436)	(5,384)
NET CURRENT ASSETS		<u>89,833</u>	<u>97,701</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>194,649</u>	<u>203,471</u>
NET ASSETS		<u>194,649</u>	<u>203,471</u>
FUNDS	9		
Unrestricted funds		<u>194,649</u>	<u>203,471</u>
TOTAL FUNDS		<u>194,649</u>	<u>203,471</u>

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

.....
Trustee

MEDSTEAD PRE-SCHOOL & NURSERY

Notes to the Financial Statements for the Year Ended 31 March 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.

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	- 25% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

2. RAISING FUNDS

	31.3.22	31.3.21
	£	£
Fundraising	1,114	2,259
	<u> </u>	<u> </u>

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. STAFF COSTS

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

	31.3.22	31.3.21
Pre School & Nursery Staff	13	10
	<u>13</u>	<u>10</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school & Nursery	158,222
Raising funds	2,259
Other income	377
Total	<u>160,858</u>
EXPENDITURE ON	
Raising funds	141
Charitable activities	
Pre-school & Nursery	155,721
Total	<u>155,862</u>
NET INCOME	4,996
RECONCILIATION OF FUNDS	
Total funds brought forward	198,475
TOTAL FUNDS CARRIED FORWARD	<u>203,471</u>

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

6. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2021	97,153	32,103	10,283
Additions	-	1,499	-
	<hr/>	<hr/>	<hr/>
At 31 March 2022	97,153	33,602	10,283
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2021	-	26,690	9,837
Charge for year	-	1,728	112
	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	28,418	9,949
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2022	97,153	5,184	334
	<hr/>	<hr/>	<hr/>
At 31 March 2021	97,153	5,413	446
	<hr/>	<hr/>	<hr/>

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	21,893	6,652	168,084
Additions	-	270	1,769
	<hr/>	<hr/>	<hr/>
At 31 March 2022	21,893	6,922	169,853
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2021	20,374	5,413	62,314
Charge for year	380	503	2,723
	<hr/>	<hr/>	<hr/>
At 31 March 2022	20,754	5,916	65,037
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2022	1,139	1,006	104,816
	<hr/>	<hr/>	<hr/>
At 31 March 2021	1,519	1,239	105,770
	<hr/>	<hr/>	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	5,549	1,129
Prepayments	2,730	2,730
	<hr/>	<hr/>
	8,279	3,859
	<hr/>	<hr/>

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Taxation and social security	1,476	2,557
Other creditors	960	2,827
	<u>2,436</u>	<u>5,384</u>

9. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	203,471	(8,822)	194,649
	<u>203,471</u>	<u>(8,822)</u>	<u>194,649</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	176,320	(185,142)	(8,822)
	<u>176,320</u>	<u>(185,142)</u>	<u>(8,822)</u>

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	198,475	4,996	203,471
	<u>198,475</u>	<u>4,996</u>	<u>203,471</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	160,858	(155,862)	4,996
	<u>160,858</u>	<u>(155,862)</u>	<u>4,996</u>

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

9. MOVEMENT IN FUNDS - continued

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	198,475	(3,826)	194,649
TOTAL FUNDS	<u>198,475</u>	<u>(3,826)</u>	<u>194,649</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	337,178	(341,004)	(3,826)
TOTAL FUNDS	<u>337,178</u>	<u>(341,004)</u>	<u>(3,826)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

MEDSTEAD PRE-SCHOOL & NURSERY

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22	31.3.21
	£	£
INCOME AND ENDOWMENTS		
Raising funds		
Fundraising	1,114	2,259
Charitable activities		
Fees	55,994	33,637
Hampshire CC voucher	118,710	124,585
Visits	305	-
	<hr/>	<hr/>
	175,009	158,222
Other income		
Deposit account interest	197	377
	<hr/>	<hr/>
Total incoming resources	176,320	160,858
 EXPENDITURE		
Raising donations and legacies		
Fund raising costs	151	141
Charitable activities		
Wages	152,489	127,314
Pensions	3,548	3,217
Establishment costs	3,987	4,467
Cleaning contractor	4,641	3,511
Repairs & renewals	4,522	2,088
Equipment & consumables	3,572	3,922
Milk & fruit & meals	597	1,146
Visits	986	-
	<hr/>	<hr/>
	174,342	145,665
Support costs		
Management		
Administration	4,632	2,382
Sundries	388	378
PLA and training	1,048	2,392
	<hr/>	<hr/>
	6,068	5,152
Finance		
Bank charges	279	161
Other		
Improvements to property	1,728	1,804
Plant and machinery	112	149
Fixtures and fittings	380	506
Computer equipment	503	619
	<hr/>	<hr/>
	2,723	3,078

This page does not form part of the statutory financial statements



MEDSTEAD PRE-SCHOOL & NURSERY

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
Other		
Governance costs		
Accountancy and payroll	1,579	1,665
Total resources expended	185,142	155,862
Net (expenditure)/income	<u>(8,822)</u>	<u>4,996</u>

This page does not form part of the statutory financial statements



MEDSTEAD PRE-SCHOOL AND NURSERY

England & Wales - Charity number 1013001

Accounts

REGISTERED CHARITY NUMBER: 1013001

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
MEDSTEAD PRE-SCHOOL & NURSERY**

B20 Limited
Chartered Certified Accountants
Charwell House
Wilson Road
Alton
Hampshire
GU34 2PP

MEDSTEAD PRE-SCHOOL & NURSERY

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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Statement of Financial Activities	3
Balance Sheet	4
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Detailed Statement of Financial Activities	10 to 11

MEDSTEAD PRE-SCHOOL & NURSERY

Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1013001

Principal address

66 Winchester Road
Four Marks
Alton
Hampshire
GU34 5HR

Trustees

L Gregory Chairperson
K Limbird Chairperson (resigned 14.10.20)
K Raven Secretary (resigned 14.10.20)
S Collingwood Treasurer (resigned 14.10.20)
K Causton Chairperson
D Gray Secretary (appointed 14.10.20)
C Beaumont Treasurer (appointed 14.10.20)
N Towle (appointed 14.10.20)
A Connor (appointed 14.10.20)

Independent Examiner

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Nominated person

K Worthington-Mahmood

Approved by order of the board of trustees on 06/09/2021 and signed on its behalf by:


.....

Trustee

**Independent Examiner's Report to the Trustees of
MEDSTEAD PRE-SCHOOL & NURSERY**

Independent examiner's report to the trustees of MEDSTEAD PRE-SCHOOL & NURSERY

I report to the charity trustees on my examination of the accounts of MEDSTEAD PRE-SCHOOL & NURSERY (the Trust) for the year ended 31 March 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.


Caroline Scull
FCCA
B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Date: 06/09/2021

MEDSTEAD PRE-SCHOOL & NURSERY**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school & Nursery		158,222	153,333
Raising funds	2	2,259	2,556
Other income		377	527
Total		160,858	156,416
EXPENDITURE ON			
Raising funds		141	1,302
Charitable activities			
Pre-school & Nursery		155,721	161,571
Total		155,862	162,873
NET INCOME/(EXPENDITURE)		4,996	(6,457)
RECONCILIATION OF FUNDS			
Total funds brought forward		198,475	204,932
TOTAL FUNDS CARRIED FORWARD		203,471	198,475

The notes form part of these financial statements

MEDSTEAD PRE-SCHOOL & NURSERY

**Balance Sheet
31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	6	105,770	105,710
CURRENT ASSETS			
Debtors	7	3,859	1,280
Cash at bank and in hand		99,226	94,895
		<u>103,085</u>	<u>96,175</u>
CREDITORS			
Amounts falling due within one year	8	(5,384)	(3,410)
NET CURRENT ASSETS		<u>97,701</u>	<u>92,765</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		203,471	198,475
NET ASSETS		<u>203,471</u>	<u>198,475</u>
FUNDS	9		
Unrestricted funds		203,471	198,475
TOTAL FUNDS		<u>203,471</u>	<u>198,475</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 06/09/2021 and were signed on its behalf by:



Trustee

The notes form part of these financial statements

MEDSTEAD PRE-SCHOOL & NURSERY

Notes to the Financial Statements for the Year Ended 31 March 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.

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	- 25% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. RAISING FUNDS

	31.3.21	31.3.20
	£	£
Fundraising	<u>2,259</u>	<u>2,556</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. STAFF COSTS

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

	31.3.21	31.3.20
Pre School & Nursery Staff	<u>10</u>	<u>10</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school & Nursery	153,333
Raising funds	2,556
Other income	<u>527</u>
Total	156,416
 EXPENDITURE ON	
Raising funds	1,302
Charitable activities	
Pre-school & Nursery	161,571
 Total	<u>162,873</u>
 NET INCOME/(EXPENDITURE)	 <u>(6,457)</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	204,932

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

198,475

6. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2020	97,153	30,163	10,283
Additions	-	1,940	-
At 31 March 2021	<u>97,153</u>	<u>32,103</u>	<u>10,283</u>
DEPRECIATION			
At 1 April 2020	-	24,886	9,688
Charge for year	-	1,804	149
At 31 March 2021	<u>-</u>	<u>26,690</u>	<u>9,837</u>
NET BOOK VALUE			
At 31 March 2021	<u>97,153</u>	<u>5,413</u>	<u>446</u>
At 31 March 2020	<u>97,153</u>	<u>5,277</u>	<u>595</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	21,893	5,455	164,947
Additions	-	1,197	3,137
At 31 March 2021	<u>21,893</u>	<u>6,652</u>	<u>168,084</u>
DEPRECIATION			
At 1 April 2020	19,868	4,795	59,237
Charge for year	506	618	3,077
At 31 March 2021	<u>20,374</u>	<u>5,413</u>	<u>62,314</u>
NET BOOK VALUE			
At 31 March 2021	<u>1,519</u>	<u>1,239</u>	<u>105,770</u>
At 31 March 2020	<u>2,025</u>	<u>660</u>	<u>105,710</u>

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.21	31.3.20
	£	£
Trade debtors	1,129	1,280
Prepayments	2,730	-
	<u>3,859</u>	<u>1,280</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.21	31.3.20
	£	£
Taxation and social security	2,557	2,580
Other creditors	2,827	830
	<u>5,384</u>	<u>3,410</u>

9. MOVEMENT IN FUNDS		Net movement	
	At 1.4.20	in funds	At
	£	£	31.3.21
Unrestricted funds			£
General fund	198,475	4,996	203,471
	<u>198,475</u>	<u>4,996</u>	<u>203,471</u>
TOTAL FUNDS			

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	160,858	(155,862)	4,996
	<u>160,858</u>	<u>(155,862)</u>	<u>4,996</u>
TOTAL FUNDS			

Comparatives for movement in funds

		Net movement	
	At 1.4.19	in funds	At
	£	£	31.3.20
Unrestricted funds			£
General fund	204,932	(6,457)	198,475
	<u>204,932</u>	<u>(6,457)</u>	<u>198,475</u>
TOTAL FUNDS			

MEDSTEAD PRE-SCHOOL & NURSERY

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,416	(162,873)	(6,457)
TOTAL FUNDS	<u>156,416</u>	<u>(162,873)</u>	<u>(6,457)</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	204,932	(1,461)	203,471
TOTAL FUNDS	<u>204,932</u>	<u>(1,461)</u>	<u>203,471</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	317,274	(318,735)	(1,461)
TOTAL FUNDS	<u>317,274</u>	<u>(318,735)</u>	<u>(1,461)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

MEDSTEAD PRE-SCHOOL & NURSERY

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	31.3.21	31.3.20
	£	£
INCOME AND ENDOWMENTS		
Raising funds		
Fundraising	2,259	2,556
Charitable activities		
Fees	33,637	50,202
Hampshire CC voucher	124,585	102,650
Visits	-	481
	<hr/>	<hr/>
	158,222	153,333
Other income		
Deposit account interest	377	527
	<hr/>	<hr/>
Total Incoming resources	160,858	156,416
EXPENDITURE		
Raising donations and legacies		
Fund raising costs	141	1,302
Charitable activities		
Wages	127,314	134,182
Pensions	3,217	2,456
Establishment costs	4,467	4,837
Cleaning contractor	3,511	4,609
Repairs & renewals	2,088	1,042
Equipment & consumables	3,922	2,448
Milk & fruit & meals	1,146	1,758
Visits	-	2,142
	<hr/>	<hr/>
	145,665	153,474
Support costs		
Management		
Administration	2,382	1,573
Sundries	378	148
PLA and training	2,392	1,807
	<hr/>	<hr/>
	5,152	3,528
Finance		
Bank charges	161	139
Other		
Improvements to property	1,804	1,759
Plant and machinery	149	199
Fixtures and fittings	506	675
Carried forward	2,459	2,633

This page does not form part of the statutory financial statements

MEDSTEAD PRE-SCHOOL & NURSERY

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
Other		
Brought forward	2,459	2,633
Computer equipment	619	330
	<u>3,078</u>	<u>2,963</u>
Governance costs		
Accountancy and payroll	1,665	1,467
	<u>155,862</u>	<u>162,873</u>
Total resources expended		
Net income/(expenditure)	<u>4,996</u>	<u>(6,457)</u>

This page does not form part of the statutory financial statements