

Charity No. 1020250

SOUTH WOODHAM PRE-SCHOOL

ACCOUNTS FOR THE YEAR ENDED

31ST AUGUST 2021

SOUTH WOODHAM PRE-SCHOOL

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SOUTH WOODHAM PRE-SCHOOL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST AUGUST 2021**

The trustees present their report together with the financial statements of the charity for the year ended 31st August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual and financial statements of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

The Charity is registered as No. 1020250.

Trustees

Gillian Bowyer
Jenna Green
Sharon Watkins

Independent Examiner

Clay Ratnage & Co
Construction House
Runwell Road
Wickford
Essex SS11 7HQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

Organisational Structure

The charity is administered and managed in accordance with its constitution by the members of the executive committee. The executive committee shall consist of not less than 5 members (including 3 officers) and no more than 12.

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 charity's objects ("the objects") are to focus on positive relationships with children and their families working together towards an inclusive curriculum that incorporates every age and stage of development. We aim for an atmosphere of co-operation, with respect for individual differences and community values.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund raising.

SOUTH WOODHAM PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2021

Achievements and Performance

The focus during this academic year has been on the well being and mental health of staff and children, lots of support having been needed after Covid. Staff have become more confident with the new changes to EYFS and the application of changes required when using 'Tapestry'.

Financial Review and Reserves

The financial results for the year are shown in the statement of financial activities on page 4.

Plans for Future Periods

Continuing building work and maintenance to update the grounds and building.

Sharon Watkins

Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SOUTH WOODHAM PRE-SCHOOL
FOR THE YEAR ENDED 31ST AUGUST 2021

I report on the accounts of the charity for the year ended 31st August 2021 set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (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;
- follow the procedures laid down in the General Directions given by the Charity Commissioners (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 statement 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 130 of the 2011 Act; and
 - to prepare accounts which accord with those records and comply with the accounting requirements of the 2011 Acthave 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.

Clay Ratnage Stevens & Hills

**Construction House
Runwell Road
Wickford
Essex, SS11 7HQ**

10/11/2022 2022

SOUTH WOODHAM PRE-SCHOOL**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED****31ST AUGUST 2021**

	Note	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources			
Incoming resources from generated funds:			
Voluntary income		4,292	<i>1,812</i>
Activities for generating funds	2	2,407	<i>1,565</i>
Incoming resources from charitable activities:			
Government grants		111,049	<i>114,659</i>
Fees		41,721	<i>24,124</i>
Loyalty rewards		8	<i>22</i>
		<hr/>	<hr/>
Total Incoming resources		159,477	<i>142,182</i>
 Resources Expended			
Cost of generating funds		146,705	<i>131,146</i>
		<hr/>	<hr/>
 Net Incoming Resources		12,772	<i>11,036</i>
 Reconciliation of funds			
Fund balances brought forward at 1 September 2020	6	160,865	<i>149,829</i>
		<hr/>	<hr/>
Fund balances carried forward at 31 August 2021	6	173,637	<i>160,865</i>
		<hr/>	<hr/>

All the above results are derived from continuing activities.

SOUTH WOODHAM PRE-SCHOOL
BALANCE SHEET AS AT 31ST AUGUST 2021

	Note	£	2021 £	2020 £
Fixed Assets				
Tangible assets	4		61,293	58,794
Current Assets				
Debtors		55		709
Cash at bank and in hand		130,706		116,805
Creditors				
Amounts falling due within one year	5	(18,417)		(15,443)
Net Current Assets			112,344	102,071
Net Assets			173,637	160,865
Funds				
Unrestricted Funds	6		173,637	160,865
Total Funds			173,637	160,865

The financial statements were approved and authorised for issue by the trustees on 10/11/2022 and signed on their behalf.

Sharon Watkins

 Treasurer

Gillian Bowyer

 Chairperson

SOUTH WOODHAM PRE-SCHOOL**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31ST AUGUST 2021****1. Accounting Policies****(a) Basis of Preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

(b) Incoming Resources

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

(c) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

(d) Tangible Fixed Assets and Depreciation

It is the charity's policy to depreciate the assets as follows:

Leasehold property	Nil
Equipment	20% Straight Line Basis

(e) Taxation

The charity is exempt from tax on its charitable activities.

(f) 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.

2. Activities for Generating Funds

	2021 £	2020 £
Uniform sales	2,407	1,565
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SOUTH WOODHAM PRE-SCHOOL**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021****3. Trustees' Remuneration and Benefits**

The trustees neither received nor waived any emoluments during the year (2020: £Nil).

Trustees' Expenses

The trustees neither received nor waived any expenses during the year (2020: £Nil).

4. Tangible Fixed Assets

	Leasehold Property £	Equipment £	Total £
Cost			
At 1 September 2020	58,054	10,517	68,571
Additions	-	3,467	3,467
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 August 2021	58,054	13,984	72,038
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 September 2020	-	9,777	9,777
Charge for year	-	968	968
	<hr/>	<hr/>	<hr/>
At 31 August 2021	-	10,745	10,745
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 August 2021	58,054	3,239	61,293
	<hr/>	<hr/>	<hr/>
At 31 August 2020	<i>58,054</i>	<i>740</i>	<i>58,794</i>
	<hr/>	<hr/>	<hr/>

5. Creditors: Amounts Falling Due Within One Year

	2021 £	2020 £
Other creditors	18,417	15,443
	<hr/>	<hr/>

SOUTH WOODHAM PRE-SCHOOL**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021****6. Movement in Funds**

	At 01.09.20	Net movement	At 31.08.21
	£	in funds	£
Unrestricted funds:			
General fund	160,865	12,772	173,637
	<hr/>	<hr/>	<hr/>
Total funds	160,865	12,772	173,637
	<hr/>	<hr/>	<hr/>

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

	Incoming	Resources	Movement in
	Resources	Expended	Funds
	£	£	£
Unrestricted funds:			
General fund	159,477	146,705	12,772
	<hr/>	<hr/>	<hr/>
Total funds	159,477	146,705	12,772
	<hr/>	<hr/>	<hr/>

SOUTH WOODHAM PRE-SCHOOL**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED**
31ST AUGUST 2021

	2021		2020	
	£	£	£	£
Income:				
Fees and Lunches		41,721		24,124
Uniform		2,407		1,565
Funds Raised		4,292		1,812
Vouchers		110,184		109,051
SSP/PPE Grants/Furlough Claims		865		5,608
Loyalty Rewards		8		22
		<hr/>		<hr/>
		159,477		142,182
Expenditure:				
Wages and Pension	122,026		106,299	
Rent and Rates	4,515		4,291	
Purchases and Equipment	4,079		2,802	
Legal and Professional	508		103	
Training	720		1,446	
Postage and Stationery	1,297		1,099	
Computer Costs	234		305	
Accountancy Fees	1,337		1,965	
Bank Charges	205		208	
Insurance	1,545		1,544	
Maintenance	2,313		4,898	
Light and Heat	2,253		1,779	
Telephone	935		791	
Uniforms	2,151		2,147	
Depreciation of Equipment	968		275	
Cleaning	909		800	
Miscellaneous	710		394	
	<hr/>		<hr/>	
		146,705		131,146
		<hr/>		<hr/>
Surplus of Income over Expenditure		12,772		11,036
		<hr/> <hr/>		<hr/> <hr/>