

Beeding and Bramber PreSchool Playgroup

Charity Number 1020931 (England and Wales)

Report and Financial Statements
for the year ended 31 August 2023

Shore Accounting Ltd
Financial Accountants
Broadway Court, Brighton Road
Lancing
West Sussex

Beeding and Bramber PreSchool Playgroup
Charity Number 1020931 (England and Wales)
for the year ended 31 August 2023

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for the year ended 31 August 2023

Trustees' Report

The Trustees present their report and accounts for the year ended 31 August 2023.

Charity details

Beeding & Bramber Preschool Playgroup
Charity Number : 1020931
Beeding & Bramber Village Hall
High Street
Upper Beeding
West Sussex
BN44 3WN

Charity Trustees

Sophie Tierney
Liam Tierney
Alice Preston
Yolande Mann
Sussanah Botting
Rosanna Batchelor
Jess Bean
Charlotte Keith

The aims of Beeding & Bramber Preschool Playgroup are to enhance the development and education of the children under school age by encouraging parents to understand and provide the needs of their children through community groups and by offering appropriate play , education and care facilities.

The charity's activities further the public benefit by supporting the needs of children and families and promoting the importance of voluntary community involvement in childcare. The charity's beneficiaries are the children and families who access our own services and also those of our members. The charity supports central and local government initiatives and provides support to parents to engage in there children's learning at home, providing a range of benefits and services for families.

We have an annual AGM where the trustees for the year are proposed and accepted.

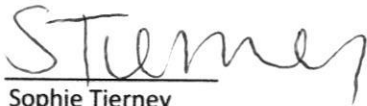
The trustees have given due regard to the guidance issued by the charity commission on the public benefit principles and have reviewed all activities and plans outlined in this report to ensure that they comply with those principle. The trustees set objectives based on their assessment of the childcare public need and support needs of those caring for and working with young children and their families.

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We are structured in the form of a supervisor and 5 other members of staff, we have a further 2 emergency bank staff. The preschool is managed by a voluntary committee of trustees. In order to recruit new trustees we advertise through out the year , sending out emails to the parents & guardians of those attending. We also display posters on the notice board throughout the year, asking for people to join our committee and become trustees. Trustees also attend all fundraising events and talk with parents/guardians and inform them of the work they carry out as trustees.

The trustee's main objectives throughout the year are to keep the preschool running safely & also cost effectively. Therefore through out the year the trustees focus on fundraising, raising vital funds for the preschool and allowing them to buy/replace equipment and learning resources throughout the school year.

We successfully managed to raise over £1500 by carrying out a number of fundraisers including , Easter eggs hunts, Halloween party, glitter tattoo stalls and a teddy bears picnic. Not only did this help us raise such a large amount of money, it also meant that the public could join in with some of these events , allowing past, present and children waiting to join preschool to attend.



Sophie Tierney
Chairperson

Beeding and Bramber PreSchool Playgroup
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Independent Examiner's Report to the Trustees

I report to the Trustees on my examination of the accounts of Beeding and Bramber PreSchool Playgroup for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2011 Act and are eligible for independent examination, in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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.



R Anscombe
Fellow of the Institute of Financial Accountants (FFA)
Shore Accounting Ltd
Broadway Court, Brighton Road
Lancing, West Sussex
16th March 2024

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Statement of Financial Activities

	Note	Unrestricted	Restricted	Total	2022
		£	£	£	£
Incoming resources	2				
Income from:	3				
Donations and legacies		-	-	-	8,092
Charitable activities		104,023	-	104,023	110,103
Other trading activities		1,714	-	1,714	817
Investments		566	-	566	14
Other		-	-	-	30
Total		106,303	-	106,303	119,056
Resources expended					
Expenditure on:	4				
Raising funds		199	-	199	65
Charitable activities		108,630	-	108,630	100,805
Governance costs		924	-	924	840
Total		109,753	-	109,753	101,710
Net incoming (outgoing) resources		- 3,450	- -	3,450	17,346
Reconciliation of funds	9				
Fund balance brought forward		70,483	-	70,483	53,137
Excess of income over expenditure		- 3,450	- -	3,450	17,346
Fund balance carried forward		67,033	-	67,033	70,483

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Balance Sheet

	Note	Unrestricted £	Restricted £	Total £	2022 £
Fixed assets		-	-	-	-
Current assets					
Cash in hand	8	85,219	-	85,219	80,100
		85,219	-	85,219	80,100
	7				
Creditors: falling due within one year		18,182	-	18,182	9,614
Total assets less current liabilities		67,037	-	67,037	70,486
Creditors: falling due after one year		-	-	-	-
Total net assets (liabilities)		67,037	-	67,037	70,486
Funds of the charity					
Unrestricted funds	9	67,037	-	67,037	70,483
Restricted funds		-	-	-	-
Total funds		67,037	-	67,037	70,483

For the year ending 31st December 2023, the charity was entitled to exemption from audit under section 144(1) (audit) of the Charities Act 2011 as amended by the Charities Act 2011 (Accounts and Audit) Order 2015.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with FRS 102 SORP.

These accounts were approved by the Trustees and signed on their behalf.



Sophie Tierney
Chairperson

Date 9/6/24

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Notes to the Financial Statements

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by 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;
and the Charities Act 2011.

1.2 Going concern

The accounts are prepared on the basis that the Charity is a going concern.

1.3 Changes of accounting policy

There have been no changes of accounting policy. The accounts present a true and fair view and the accounting policies adopted are those outlined in these notes.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

2 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

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Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
Interest income	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

3 Analysis of income

	Unrestricted £	Restricted £	Total £	2022 £
Incoming resources				
Income and endowments from:				
Gifts and donations	-	-	-	8,092
Charitable activities				
Government funded fees	83,875	-	83,875	82,390
Unfunded fees	20,148	-	20,148	27,713
Other trading activities				
55th anniversary party	572	-	572	-
Pumpkin ball	650	-	650	-
Egg hunt	135	-	135	324
Summer fete	177	-	177	58
Christmas sing along	-	-	-	326
Commissions	180	-	180	109
Investments				
Interest Received	566	-	566	14
Other	-	-	-	30
Total	106,303	-	106,303	119,056

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4 Analysis of expenditure

	Unrestricted £	Restricted £	Total £	2022 £
Resources expended				
Expenditure on:				
Raising funds				
55th anniversary party	150	-	150	-
Pumpkin ball	-	-	-	50
Egg hunt	-	-	-	-
Summer fete	49	-	49	15
Christmas sing along	-	-	-	-
Charitable				
Staff costs	91,595	-	91,595	82,383
Staff training	783	-	783	1,318
Staff gifts	383	-	383	433
Staff refreshments	62	-	62	80
Uniforms	352	-	352	188
Payroll processing	519	-	519	486
Rent and property costs	11,306	-	11,306	9,943
Insurance	777	-	777	698
Toys and resources	1,137	-	1,137	3,772
Childrens' refreshments	794	-	794	813
Expensed equipment	174	-	174	-
Presents for children	76	-	76	48
Licences and permits	50	-	50	50
DBS checks	-	-	-	193
Stationery and office costs	242	-	242	116
IT and software	301	-	301	279
Bank fees	59	-	59	44
Sundry	-	-	-	39
Website expenses	20	-	20	-
Governance costs				
Independent examination	924	-	924	840
Total	109,753	-	109,753	101,710

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5 Fees for examination of the accounts

	2023	2022
Independent examiners' fees	924	840
Other fees paid to the independent examiner: payroll processing	519	486
Total	1,443	1,326

6 Paid employees

	2023	2022
Salaries and wages	84,404	75,836
Employer's national insurance	-	-
Pensions costs (defined contribution scheme)	1,443	1,128
Employee gifts	383	433
Total	86,230	77,397

The average number of employees during the year was 9 (2022: 9).

No employee earned in excess of £60,000 (2022: 0).

7 Creditors and accruals

7.1 Analysis of creditors

	2023	2022
Deferred income	16,779	8,377
Payroll liabilities	479	397
Accruals	924	840
Total	18,182	9,614

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7.2 Deferred income

The deferred income relates to Government and Unfunded fees received during the year in advance of services provided after the year end.

Movement in deferred income account

	2023	2022
Balance at the start of the reporting period	8,377	16,500
Amounts added	16,779	8,377
Amount released	8,377	16,500
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Balance at the end of the accounting period	16,779	8,377
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8 Cash at bank and in hand

	2023	2022
Bank accounts	85,193	79,323
Cash in hand	26	777
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Total	85,219	80,100
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9 Charity funds

	Balance b/f	Income	Expenditure	Balance c/f
Unrestricted fund	119,056	106,303	109,753	115,606

There are no restricted funds.