

# BROUGHTON UNDER FIVES ASSOCIATION

England & Wales · Charity number 1023385

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1993-07-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 4 Gate Lane  
Broughton  
Kettering  
Northamptonshire  
NN14 1ND

**Phone** 07939985071

**Email** [broughtonunder5s@hotmail.co.uk](mailto:broughtonunder5s@hotmail.co.uk)

**Website** <http://broughtonunder5s.co.uk/>

## Activities

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

**Activities:** Preschool for under fives.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Northamptonshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£147,286	£146,183	-	-
2024-08-31	£133,501	£103,803	-	-
2023-08-31	£107,681	£120,680	-	-
2022-08-31	£119,391	£106,485	-	-
2021-08-31	£108,134	£92,224	-	-
2020-08-31	£64,083	£71,240	-	-

## Trustees

Name	Role	Appointed
Bernadette Patricia Knight		2026-01-08
Charli Louise Boulton		2026-01-08
Sophia Felicia Claypole		2026-01-08

**BROUGHTON UNDER FIVES ASSOCIATION**

England & Wales - Charity number 1023385

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# Accounts

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025  
FOR  
BROUGHTON UNDER FIVES ASSOCIATION**

Phipps Henson McAllister  
Chartered Accountants  
22-24 Harborough Road  
Kingsthorpe  
Northampton  
NN2 7AZ

**BROUGHTON UNDER FIVES ASSOCIATION**

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FOR THE YEAR ENDED 31 AUGUST 2025**

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## BROUGHTON UNDER FIVES ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

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

#### OBJECTIVES AND ACTIVITIES

##### Objectives and activities

- To enhance the development and education of children under statutory school age in a parent-involving, community based group
- To provide a safe, secure and stimulating environment
- To work within a framework which ensures equality of opportunity for all children and families

##### Public benefit

- A specially tailored curriculum leading to approved learning outcomes
- Individual care and attention made possible by a high ratio of staff to children
- Fun and friendship with children and other adults
- Opportunities for you and your family to be directly involved in the activities of the group and your own child's progress

#### ACHIEVEMENTS AND PERFORMANCE

##### Achievements and Performance

Our main aims for the year were to continue to raise funds for the preschool and awareness of the setting in the local and wider area. The staff and trustees have worked very hard to ensure fundraising efforts were made throughout the year and child numbers remained high.

We are working closely with a local Early Years Advisor to continuously improve practise, and our focus continues to be on the quality of Special Educational Needs provision as our cohort has a wide variety of needs, including Speech and Language and needs associated with the Autism spectrum. Staff continue to work closely with specialist agencies and have raised funds to buy appropriate resources.

The committee continues to use the Action Plan for the year with its main objectives, to influence minutes and agendas to ensure all the objectives are considered at each meeting. These are monitored closely to ensure the best outcomes for all the children. The business plan has also been updated accordingly.

#### FINANCIAL REVIEW

##### Financial position

2024/2025 as at 31st August 2025

Income £147,136 (2024:£133,501) inclusive of  
Fee income £146,934 (2024:£133,202)  
Fundraising income £975 (2024:£70)  
Other income £202 (2024:£229)

Outgoing £146,183 (2024:£103,803) inclusive of  
\* regular costs re staff costs/venue hire  
\* equipment purchases of new toys  
Current Account Balance £75,728 (2024:  
£67,013) Other accounts £8,034 (2024:£7,031)

**BROUGHTON UNDER FIVES ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**FUTURE PLANS**

Key objectives for next year are to continue to invest in staff training and CPD and consolidate the numbers of children accessing our services that have been achieved in the year 24/25 whilst continuing to provide high quality Early Years Education.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

The charity is controlled by its governing document, Preschool Learning Alliance Constitution (2005).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1023385

**Principal address**

Broughton Village Hall  
Gate Lane  
Broughton  
Northamptonshire  
NN14 1ND


**Trustees**

R Smyth (resigned 26/1/2025)  
Mrs E Smyth (resigned 30/4/2025)  
Ms C O'Leary (resigned 4/2/2026)  
Ms M Charlesworth (resigned 4/2/2026)  
Ms H E Bull (resigned 19/7/2025)  
Ms A Millership (appointed 24/2/2025) (resigned 23/5/2025)  
Ms C Boulton (appointed 16/6/2025)  
Ms B Knight (appointed 19/7/2025)  
Ms S Claypole (appointed 8/9/2025)  
Ms G Graziano (appointed 2/7/2025)

**Independent Examiner**

Christopher Pettis F.C.C.A.  
Phipps Henson McAllister  
Chartered Accountants  
22-24 Harborough Road  
Kingsthorpe  
Northampton  
NN2 7AZ

Approved by order of the board of trustees on 11 May 2026 and signed on its behalf by:



Ms C Boulton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BROUGHTON UNDER FIVES ASSOCIATION**

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**Independent examiner's report to the trustees of Broughton Under Fives Association**

I report to the charity trustees on my examination of the accounts of Broughton Under Fives Association (the Trust) for the year ended 31 August 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**

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.



Christopher Pettis F.C.C.A.  
The Association of Chartered Certified Accountants

Phipps Henson McAllister  
Chartered Accountants  
22-24 Harborough Road  
Kingsthorpe  
Northampton  
NN2 7AZ

11 May 2026

**BROUGHTON UNDER FIVES ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2025**

		<b>2025</b>	2024
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>147,136</b>	133,501
Investment income	2	<b>150</b>	-
<b>Total</b>		<b>147,286</b>	133,501
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charity Activity		<b>146,183</b>	103,803
<b>NET INCOME</b>		<b>1,103</b>	29,698
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>75,716</b>	46,018
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>76,819</b>	75,716

The notes form part of these financial statements

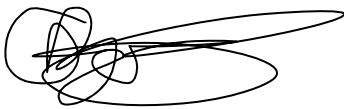
**BROUGHTON UNDER FIVES ASSOCIATION**

**BALANCE SHEET  
31 AUGUST 2025**

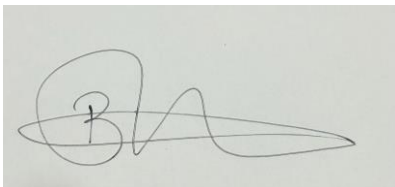
	Notes	<b>2025 Unrestricted fund £</b>	2024 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		<b>83,762</b>	74,044
<b>CREDITORS</b>			
Amounts falling due within one year	5	<b>(6,943)</b>	1,672
<b>NET CURRENT ASSETS</b>		<b>76,819</b>	75,716
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>76,819</b>	75,716
<b>NET ASSETS</b>		<b>76,819</b>	75,716
<b>FUNDS</b>			
Unrestricted funds	6	<b>76,819</b>	75,716
<b>TOTAL FUNDS</b>		<b>76,819</b>	75,716

The financial statements were approved by the Board of Trustees and authorised for issue on 11 May 2026 and were signed on its behalf by:

C Boulton - Trustee



B Knight - Trustee



**BROUGHTON UNDER FIVES ASSOCIATION**

The notes form part of these financial statements

**BROUGHTON UNDER FIVES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**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.

**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.

**2. INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>150</b>	-
	<u>150</u>	<u>-</u>

**BROUGHTON UNDER FIVES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2025**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	133,501
	<hr/>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charity Activity	103,803
	<hr/>
<b>NET INCOME</b>	29,698
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	46,018
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>75,716</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	-	1
Taxation and social security	6,558	(2,086)
Other creditors	385	413
	<hr/>	<hr/>
	<u>6,943</u>	<u>(1,672)</u>

**BROUGHTON UNDER FIVES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2025**

**6. MOVEMENT IN FUNDS**

	At 1/9/24 £	Net movement in funds £	At 31/8/25 £
<b>Unrestricted funds</b>			
General fund	<b>75,716</b>	<b>1,103</b>	<b>76,819</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>75,716</u></b>	<b><u>1,103</u></b>	<b><u>76,819</u></b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>147,286</b>	<b>(146,183)</b>	<b>1,103</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>147,286</u></b>	<b><u>(146,183)</u></b>	<b><u>1,103</u></b>

**Comparatives for movement in funds**

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
<b>Unrestricted funds</b>			
General fund	46,018	29,698	75,716
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>46,018</u></b>	<b><u>29,698</u></b>	<b><u>75,716</u></b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	133,501	(103,803)	29,698
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>133,501</u></b>	<b><u>(103,803)</u></b>	<b><u>29,698</u></b>

**BROUGHTON UNDER FIVES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2025**

**6. MOVEMENT IN FUNDS - continued**

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

	At 1/9/23 £	Net movement in funds £	At 31/8/25 £
<b>Unrestricted funds</b>			
General fund	46,018	30,801	76,819
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>46,018</u>	<u>30,801</u>	<u>76,819</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 £
<b>Unrestricted funds</b>			
General fund	280,787	(249,986)	30,801
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>280,787</u>	<u>(249,986)</u>	<u>30,801</u>

**7. RELATED PARTY DISCLOSURES**

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

**BROUGHTON UNDER FIVES ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Fees	14,053	17,943
Donations	202	229
Fundraising	975	70
Grants - NCC	131,906	115,259
	<u>147,136</u>	<u>133,501</u>
<b>Investment income</b>		
Deposit account interest	150	-
	<u>147,286</u>	<u>133,501</u>
<b>Total incoming resources</b>		
	<u>147,286</u>	<u>133,501</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	116,769	75,984
Premises Expenses incl Rent	14,061	14,329
Insurance	909	977
Telephone	96	86
Postage and stationery	451	327
General Expenses	15	564
Snacks/Refreshments	2,257	2,032
Computer equipment / software	5,275	2,364
Professional Fees	3,811	4,975
Staff training	320	497
	<u>143,964</u>	<u>102,135</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	1	5
<b>Governance costs</b>		
Accountancy and legal fees	2,218	1,663
	<u>146,183</u>	<u>103,803</u>
<b>Total resources expended</b>	<u>146,183</u>	<u>103,803</u>
<b>Net income</b>	<u>1,103</u>	<u>29,698</u>

This page does not form part of the statutory financial statements

**BROUGHTON UNDER FIVES ASSOCIATION**

England & Wales - Charity number 1023385

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# Accounts

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024  
FOR  
BROUGHTON UNDER FIVES ASSOCIATION**

Phipps Henson McAllister  
Chartered Accountants  
22-24 Harborough Road  
Kingsthorpe  
Northampton  
NN2 7AZ

**BROUGHTON UNDER FIVES ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

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## BROUGHTON UNDER FIVES ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

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

#### OBJECTIVES AND ACTIVITIES

##### Objectives and activities

- To enhance the development and education of children under statutory school age in a parent-involving, community based group
- To provide a safe, secure and stimulating environment
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##### Public benefit

- A specially tailored curriculum leading to approved learning outcomes
- Individual care and attention made possible by a high ratio of staff to children
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#### ACHIEVEMENT AND PERFORMANCE

##### Achievements and Performance

Our main aims for the year were to continue to raise funds for the preschool and awareness of the setting in the local and wider area. The staff and trustees have worked very hard to ensure fundraising efforts were made throughout the year and child numbers remained high.

We are working closely with a local Early Years Advisor to continuously improve practise, and our focus continues to be on the quality of Special Educational Needs provision as our cohort has a wide variety of needs, including Speech and Language and needs associated with the Autism spectrum. Staff continue to work closely with specialist agencies and have raised funds to buy appropriate resources.

The committee continues to use the Action Plan for the year with its main objectives, to influence minutes and agendas to ensure all the objectives are considered at each meeting. These are monitored closely to ensure the best outcomes for all the children. The business plan has also been updated accordingly.

#### FINANCIAL REVIEW

##### Financial position

2023/2024 as at 31st August 2024

Income £133,501 (2023:£107,681) inclusive of

Fee income £133,202 (2023:£105,914)

Fundraising income £70 (2023:£1,400)

Other income £229 (2023:£367)

Outgoing £103,803 (2023:£120,680) inclusive of

\* regular costs re staff costs/venue hire

\* equipment purchases of new toys

Current Account Balance £67,013 (2023:£39,092)

Other accounts £7,031 (2023:£6,926)

**BROUGHTON UNDER FIVES ASSOCIATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2024**

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**FUTURE PLANS**

Key objectives for next year are to continue to invest in staff training and CPD and consolidate the numbers of children accessing our services that have been achieved in the year 23/24 whilst continuing to provide high quality Early Years Education.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

The charity is controlled by its governing document, Preschool Learning Alliance Constitution (2005).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1023385

**Principal address**

Broughton Village Hall  
Gate Lane  
Broughton  
Northamptonshire  
NN14 1ND

**Trustees**

R Smyth (appointed 8/10/2023) (resigned 26/1/2025)

Mrs E Smyth

Ms J Gent (resigned 16/2/2024)

H Till (resigned 16/2/2024)

Ms C O'Leary

C Pettis (resigned 8/10/2023)

Ms M Charlesworth (appointed 2/2/2024)

Ms H E Bull (appointed 26/11/2023)

Ms A Millership (appointed 24/2/2025)

**Independent Examiner**

Jamie Miller M.A.A.T.  
Phipps Henson McAllister  
Chartered Accountants  
22-24 Harborough Road  
Kingsthorpe  
Northampton  
NN2 7AZ

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



Mrs E Smyth - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BROUGHTON UNDER FIVES ASSOCIATION**

---

**Independent examiner's report to the trustees of Broughton Under Fives Association**

I report to the charity trustees on my examination of the accounts of Broughton Under Fives Association (the Trust) for the year ended 31 August 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.



Jamie Miller M.A.A.T.  
The Association of Accounting Technicians

Phipps Henson McAllister  
Chartered Accountants  
22-24 Harborough Road  
Kingsthorpe  
Northampton  
NN2 7AZ

11 April 2025

BROUGHTON UNDER FIVES ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2024

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		2024	2023
		Unrestricted	Total
		fund	funds
		£	£
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<u>133,501</u>	<u>107,681</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charity Activity		<u>103,803</u>	<u>120,680</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>29,698</b>	<b>(12,999)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>46,018</u>	<u>59,017</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>75,716</u></u>	<u><u>46,018</u></u>

The notes form part of these financial statements

BROUGHTON UNDER FIVES ASSOCIATION

BALANCE SHEET  
31 AUGUST 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		74,044	46,018
<b>CREDITORS</b>			
Amounts falling due within one year	4	1,672	-
<b>NET CURRENT ASSETS</b>		<u>75,716</u>	<u>46,018</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>75,716</u>	<u>46,018</u>
<b>NET ASSETS</b>		<u>75,716</u>	<u>46,018</u>
<b>FUNDS</b>			
Unrestricted funds	5	<u>75,716</u>	<u>46,018</u>
<b>TOTAL FUNDS</b>		<u>75,716</u>	<u>46,018</u>

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



E Smyth - Trustee



A Millership - Trustee

The notes form part of these financial statements

## BROUGHTON UNDER FIVES ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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#### 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.

##### **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.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**BROUGHTON UNDER FIVES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2024**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	107,681
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charity Activity	120,680
<b>NET INCOME/(EXPENDITURE)</b>	(12,999)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	59,017
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>46,018</u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	1	-
Taxation and social security	(2,086)	-
Other creditors	413	-
	<u>(1,672)</u>	<u>-</u>

**5. MOVEMENT IN FUNDS**

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
<b>Unrestricted funds</b>			
General fund	46,018	29,698	75,716
<b>TOTAL FUNDS</b>	<u>46,018</u>	<u>29,698</u>	<u>75,716</u>

**BROUGHTON UNDER FIVES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2024**

**5. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>133,501</b>	<b>(103,803)</b>	<b>29,698</b>
<b>TOTAL FUNDS</b>	<u><u>133,501</u></u>	<u><u>(103,803)</u></u>	<u><u>29,698</u></u>

**Comparatives for movement in funds**

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
<b>Unrestricted funds</b>			
General fund	59,017	(12,999)	46,018
<b>TOTAL FUNDS</b>	<u><u>59,017</u></u>	<u><u>(12,999)</u></u>	<u><u>46,018</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	107,681	(120,680)	(12,999)
<b>TOTAL FUNDS</b>	<u><u>107,681</u></u>	<u><u>(120,680)</u></u>	<u><u>(12,999)</u></u>

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

	At 1/9/22 £	Net movement in funds £	At 31/8/24 £
<b>Unrestricted funds</b>			
General fund	59,017	16,699	75,716
<b>TOTAL FUNDS</b>	<u><u>59,017</u></u>	<u><u>16,699</u></u>	<u><u>75,716</u></u>

BROUGHTON UNDER FIVES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2024

5. MOVEMENT IN FUNDS - continued

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 £
<b>Unrestricted funds</b>			
General fund	241,182	(224,483)	16,699
<b>TOTAL FUNDS</b>	<u>241,182</u>	<u>(224,483)</u>	<u>16,699</u>

6. RELATED PARTY DISCLOSURES

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

**BROUGHTON UNDER FIVES ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Fees	17,943	25,526
Donations	229	367
Fundraising	70	1,400
Grants - NCC	115,259	80,388
	<u>133,501</u>	<u>107,681</u>
<b>Total incoming resources</b>	<b>133,501</b>	<b>107,681</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	75,984	96,489
Premises Expenses incl Rent	14,329	13,307
Insurance	977	932
Telephone	86	-
Postage and stationery	327	-
General Expenses	564	116
Snacks/Refreshments	2,032	2,808
Equipment	-	1,041
Other Expenses	-	1,598
Computer equipment / software	2,364	1,545
Professional Fees	4,975	2,519
Staff training	497	-
	<u>102,135</u>	<u>120,355</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	5	-
<b>Governance costs</b>		
Accountancy and legal fees	1,663	325
	<u>103,803</u>	<u>120,680</u>
<b>Total resources expended</b>	<b>103,803</b>	<b>120,680</b>
<b>Net income/(expenditure)</b>	<b><u>29,698</u></b>	<b><u>(12,999)</u></b>

This page does not form part of the statutory financial statements

**BROUGHTON UNDER FIVES ASSOCIATION**

England & Wales - Charity number 1023385

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# Accounts

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**REGISTERED CHARITY NUMBER: 1023385**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023  
FOR  
BROUGHTON UNDER FIVES ASSOCIATION**

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**Phipps Henson McAllister  
Chartered Accountants  
22-24 Harborough Road  
Kingsthorpe  
Northampton  
NN2 7AZ**

**BROUGHTON UNDER FIVES ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

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<b>Report of the Trustees</b>	<b>1 to 2</b>
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<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6 to 10</b>
<b>Detailed Statement of Financial Activities</b>	<b>11</b>

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## **BROUGHTON UNDER FIVES ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023**

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and activities**

- To enhance the development and education of children under statutory school age in a parent-involving, community based group
- To provide a safe, secure and stimulating environment
- To work within a framework which ensures equality of opportunity for all children and families

##### **Public benefit**

- A specially tailored curriculum leading to approved learning outcomes
- Individual care and attention made possible by a high ratio of staff to children
- Fun and friendship with children and other adults
- Opportunities for you and your family to be directly involved in the activities of the group and your own child's progress

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Achievements and Performance**

Our main aims for the year were to continue to raise funds for the preschool and awareness of the setting in the local and wider area. The staff and trustees have worked very hard to ensure fundraising efforts were made throughout the year and child numbers remained high.

We are working closely with a local Early Years Advisor to continuously improve practise, and our focus continues to be on the quality of Special Educational Needs provision as our cohort has a wide variety of needs, including Speech and Language and needs associated with the Autism spectrum. Staff continue to work closely with specialist agencies and have raised funds to buy appropriate resources.

The committee continues to use the Action Plan for the year with its main objectives, to influence minutes and agendas to ensure all the objectives are considered at each meeting. These are monitored closely to ensure the best outcomes for all the children. The business plan has also been updated accordingly.

#### **FINANCIAL REVIEW**

##### **Financial position**

2022/2023 as at 31st August 2023

Income £107,681 (2022:£119,392) inclusive of

Fee income £105,914 (2022:£118,477)

Fundraising income £1,400 (2022:£777)

Other income £367 (2022:£137)

Outgoing £120,680 (2022:£106,486) inclusive of

\* regular costs re staff costs/venue hire

\* equipment purchases of new toys

Current Account Balance £39,092 (2022:£51,965)

Market Harborough Savings £6,926 (2022:£6,833)

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## **BROUGHTON UNDER FIVES ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023**

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#### **FUTURE PLANS**

Key objectives for next year are to continue to invest in staff training and CPD and consolidate the numbers of children accessing our services that have been achieved in the year 22/23 whilst continuing to provide high quality Early Years Education.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

The charity is controlled by its governing document, **Preschool Learning Alliance Constitution (2005)**.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
**1023385**

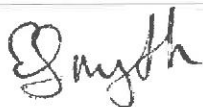
**Principal address**  
**Broughton Village Hall**  
**Gate Lane**  
**Broughton**  
**Northamptonshire**  
**NN14 1ND**

**Trustees**  
**R Smyth (appointed 8/10/2023)**  
**Mrs E Smyth**  
**Ms J Gent**  
**H Till**  
**Ms C O'Leary**  
**C Pettis (resigned 8/10/2023)**

**Independent Examiner**  
**Jamie Miller M.A.A.T.**  
**Phipps Henson McAllister**  
**Chartered Accountants**  
**22-24 Harborough Road**  
**Kingsthorpe**  
**Northampton**  
**NN2 7AZ**

**Approved by order of the board of trustees on 19 April 2024 and signed on its behalf by:**

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**Mrs E Smyth - Trustee**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BROUGHTON UNDER FIVES ASSOCIATION**

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**Independent examiner's report to the trustees of Broughton Under Fives Association**

**I report to the charity trustees on my examination of the accounts of Broughton Under Fives Association (the Trust) for the year ended 31 August 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.**



**Jamie Miller M.A.A.T.  
The Association of Accounting Technicians**

**Phipps Henson McAllister  
Chartered Accountants  
22-24 Harborough Road  
Kingsthorpe  
Northampton  
NN2 7AZ**

**19 April 2024**

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**BROUGHTON UNDER FIVES ASSOCIATION****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

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		<b>2023</b>	<b>2022</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
<b>Donations and legacies</b>		<b>107,681</b>	<b>119,371</b>
<b>Investment income</b>	<b>2</b>	<b>-</b>	<b>21</b>
<b>Total</b>		<b>107,681</b>	<b>119,392</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
<b>Charity Activity</b>		<b>120,680</b>	<b>106,486</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(12,999)</b>	<b>12,906</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>59,017</b>	<b>46,111</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>46,018</b>	<b>59,017</b>

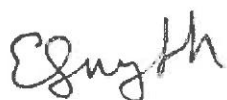
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The notes form part of these financial statements

**BROUGHTON UNDER FIVES ASSOCIATION****BALANCE SHEET  
31 AUGUST 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	5	-	1,730
Cash at bank		46,018	59,017
		<u>46,018</u>	<u>60,747</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	-	(1,730)
		<u>46,018</u>	<u>59,017</u>
<b>NET CURRENT ASSETS</b>		<u>46,018</u>	<u>59,017</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>46,018</u>	<u>59,017</u>
<b>NET ASSETS</b>		<u>46,018</u>	<u>59,017</u>
<b>FUNDS</b>	7		
Unrestricted funds		46,018	59,017
<b>TOTAL FUNDS</b>		<u>46,018</u>	<u>59,017</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 April 2024 and were signed on its behalf by:



**E Smyth - Trustee**



**R Smyth - Trustee**

## BROUGHTON UNDER FIVES ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 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.

##### 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.

#### 2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	-	21

**BROUGHTON UNDER FIVES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Donations and legacies</b>	119,371
<b>Investment income</b>	21
<b>Total</b>	<u>119,392</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
<b>Charity Activity</b>	<u>106,486</u>
<b>NET INCOME</b>	12,906
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	46,111
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>59,017</u></u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
<b>Trade debtors</b>	-	1,730

**BROUGHTON UNDER FIVES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Other creditors</b>	<b>-</b>	<b>1,730</b>

**7. MOVEMENT IN FUNDS**

	<b>At 1/9/22</b>	<b>Net movement in funds</b>	<b>At 31/8/23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
<b>General fund</b>	<b>59,017</b>	<b>(12,999)</b>	<b>46,018</b>
<b>TOTAL FUNDS</b>	<b>59,017</b>	<b>(12,999)</b>	<b>46,018</b>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
<b>General fund</b>	<b>107,681</b>	<b>(120,680)</b>	<b>(12,999)</b>
<b>TOTAL FUNDS</b>	<b>107,681</b>	<b>(120,680)</b>	<b>(12,999)</b>

**Comparatives for movement in funds**

	<b>At 1/9/21</b>	<b>Net movement in funds</b>	<b>At 31/8/22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
<b>General fund</b>	<b>46,111</b>	<b>12,906</b>	<b>59,017</b>
<b>TOTAL FUNDS</b>	<b>46,111</b>	<b>12,906</b>	<b>59,017</b>

**BROUGHTON UNDER FIVES ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023****7. 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	119,392	(106,486)	12,906
<b>TOTAL FUNDS</b>	<b>119,392</b>	<b>(106,486)</b>	<b>12,906</b>

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

	At 1/9/21 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	46,111	(93)	46,018
<b>TOTAL FUNDS</b>	<b>46,111</b>	<b>(93)</b>	<b>46,018</b>

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	227,073	(227,166)	(93)
<b>TOTAL FUNDS</b>	<b>227,073</b>	<b>(227,166)</b>	<b>(93)</b>

**BROUGHTON UNDER FIVES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

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**8. RELATED PARTY DISCLOSURES**

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

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**BROUGHTON UNDER FIVES ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
<b>Fees</b>	25,526	28,474
<b>Donations</b>	367	116
<b>Fundraising</b>	1,400	777
<b>Grants - NCC</b>	80,388	90,004
	<u>107,681</u>	<u>119,371</u>
<b>Investment income</b>		
<b>Deposit account interest</b>	-	21
	<u>107,681</u>	<u>119,392</u>
<b>Total incoming resources</b>		
	<u>107,681</u>	<u>119,392</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
<b>Wages</b>	96,489	86,136
<b>Premises Expenses incl Rent</b>	13,307	11,970
<b>Insurance</b>	932	906
<b>General Expenses</b>	116	1,231
<b>Snacks/Refreshments</b>	2,808	1,866
<b>Equipment</b>	1,041	1,778
<b>Admin costs</b>	-	2,020
<b>Other Expenses</b>	1,598	253
<b>Computer equipment / software</b>	1,545	-
<b>Professional Fees</b>	2,519	-
	<u>120,355</u>	<u>106,160</u>
<b>Support costs</b>		
<b>Governance costs</b>		
<b>Accountancy and legal fees</b>	325	326
	<u>120,680</u>	<u>106,486</u>
<b>Total resources expended</b>		
	<u>120,680</u>	<u>106,486</u>
<b>Net (expenditure)/income</b>	<u>(12,999)</u>	<u>12,906</u>

**BROUGHTON UNDER FIVES ASSOCIATION**

England & Wales - Charity number 1023385

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# Accounts

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**Charity Number 1023385**

**BROUGHTON UNDER FIVES ASSOCIATION**

**FINANCIAL STATEMENTS AND REPORT**

**FOR FINANCIAL YEAR ENDING**

**31 AUGUST 2022**

**BROUGHTON UNDER FIVES ASSOCIATION**

**FINANCIAL STATEMENTS AND ANNUAL REPORT  
FOR THE YEAR ENDING 31 AUGUST 2022**

Registered Charity Number: 1023385

Address: Broughton Village Hall  
Gate Lane  
Broughton  
Northamptonshire

Trustees: Emma Smyth – Joint Chair  
Johnathon Percival – Joint Chair (Resigned  
28.09.22)  
Jennifer Gent  
Hannah Till  
Claire O'Leary

Treasurer Christopher Pettis

Bankers: Barclays Bank, Market Street, Kettering

Independent Examiners: Lorraine Scullion MAAT  
17 Peregrine Place  
East Hunsbury  
Northampton  
NN4 0SL

# **BROUGHTON UNDER FIVES ASSOCIATION**

## **FINANCIAL STATEMENTS AND ANNUAL REPORT FOR THE YEAR ENDING 31 AUGUST 2022**

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## **BROUGHTON UNDER FIVES ASSOCIATION**

### **FINANCIAL STATEMENTS AND ANNUAL REPORT FOR THE YEAR ENDING 31 AUGUST 2022**

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#### **Structure, Governance & Management**

Governing Document is Preschool Learning Alliance Constitution (2005). Trustees appointed at AGM, usually after a number of years serving on the committee. There is a Committee Members Handbook which supports the committee and trustees in the organisations structure.

#### **Objectives & Activities**

- To enhance the development and education of children under statutory school age in a parent-involving, community based group
- To provide a safe, secure and stimulating environment
- To work within a framework which ensures equality of opportunity for all children and families

#### **Public Benefit Statement:**

- A specially tailored curriculum leading to approved learning outcomes
- Individual care and attention made possible by a high ratio of staff to children
- Fun and friendship with children and other adults
- Opportunities for you and your family to be directly involved in the activities of the group and your own child's progress

## **BROUGHTON UNDER FIVES ASSOCIATION**

### **FINANCIAL STATEMENTS AND ANNUAL REPORT FOR THE YEAR ENDING 31 AUGUST 2022**

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#### **Achievements and Performance**

Our main aims for the year were to continue to raise funds for the preschool and awareness of the setting in the local and wider area. The staff and trustees have worked very hard to ensure fundraising efforts were made as child numbers in September 2022 were predicted to drop drastically.

We are working closely with a local Early Years Advisor to continuously improve practise, and our focus continues to be on the quality of Special Educational Needs provision as our cohort has a wide variety of needs, including Speech and Language and needs associated with the Autism spectrum. Staff continue to work closely with specialist agencies and have raised funds to buy appropriate resources.

The committee continues to use the Action Plan for the year with its main objectives, to influence minutes and agendas to ensure all the objectives are considered at each meeting. These are monitored closely to ensure the best outcomes for all the children. The business plan has also been updated accordingly.

#### **Financial Review:**

2021/2022 as at 31<sup>st</sup> August 2022

Income £119,391 (2021:£108,134) inclusive of

Fee income £118,477 (2021:£105,062)

Fundraising income £777 (2021:£2,025)

Other income £137 (2021:£1,046)

Outgoing £106,485 (2021:£92,224) inclusive of

\* regular re staff costs/venue hire

\* equipment purchases of new toys

Current Account Balance £51,965 (2021:£39,193)

Market Harborough Savings £6,833 (2021:£6,812)

**BROUGHTON UNDER FIVES ASSOCIATION**

**FINANCIAL STATEMENTS AND ANNUAL REPORT  
FOR THE YEAR ENDING 31 AUGUST 2022**

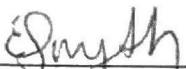
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**Plans for the future**

Key objectives for next year are to continue to invest in staff training and CPD and consolidate the numbers of children accessing our services that have been achieved in the year 21/22 whilst continuing to provide high quality Early Years Education.

This report was approved by the trustees at a management meeting held on 27<sup>th</sup> May 2023 and signed on their behalf

  
\_\_\_\_\_  
Emma Smyth      Chair

  
\_\_\_\_\_  
Christopher Pettis      Treasurer

I report on the accounts of the Charity for the year ended 31<sup>st</sup> August 2022, which are set out on the attached pages 6 to 8.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011 and section 4(1)(c) of the Charities Act
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

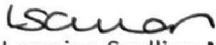
**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 of 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 the accounting records and comply with the accounting requirements of the 2011 Act, with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

  
Lorraine Scullion MAAT  
30<sup>th</sup> May 2023

**BROUGHTON UNDER FIVES ASSOCIATION**

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Registered Charity Number: 1023385

**RECEIPTS AND PAYMENTS ACCOUNT****FOR THE YEAR ENDED 31st AUGUST 2022**

<b>Receipts and Payments account</b>		<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
				<b>£</b>	<b>£</b>
<b>Income from:</b>					
Grant - NCC		90,004.24	-	90,004.24	80,563.69
Grant - Groundwork		-	-	-	1,000.00
Fees		28,472.33	-	28,472.33	24,498.17
Donations		116.11	-	116.11	46.46
Fundraising		777.02	-	777.02	2,025.32
Interest		21.18	-	21.18	-
Other Income		-	-	-	-
<b>Total Receipts for the year</b>		<b>119,390.88</b>	<b>-</b>	<b>119,390.88</b>	<b>108,133.64</b>
<b>Expenditure on:</b>					
Employment Costs	<b>1</b>	86,136.49	-	86,136.49	70,806.66
Insurance		905.54	-	905.54	889.70
Snacks/Refreshments		1,865.62	-	1,865.62	333.51
Equipment		1,778.44	-	1,778.44	1,247.14
Admin		2,019.68	-	2,019.68	1,983.85
General Expenses		1,231.20	-	1,231.20	704.26
Premises Expenses incl Rent		11,969.52	-	11,969.52	15,607.00
Trustee Expenses		-	-	-	-
Independent Examination		326.00	-	326.00	292.50
Other Expenses		252.50	-	252.50	359.42
<b>Total payments for the Year</b>		<b>106,484.99</b>	<b>-</b>	<b>106,484.99</b>	<b>92,224.04</b>
<b>Net Receipts / (Payments)</b>		<b>12,905.89</b>	<b>-</b>	<b>12,905.89</b>	<b>15,909.60</b>
Cash Funds at at 31.08.21		46,111.14	-	46,111.14	30,201.54
<b>Cash funds at 31.08.22</b>		<b>59,017.03</b>	<b>-</b>	<b>59,017.03</b>	<b>46,111.14</b>

**BROUGHTON UNDER FIVES ASSOCIATION**

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Registered Charity Number: 1023385

**RECEIPTS AND PAYMENTS ACCOUNT****FOR THE YEAR ENDED 31st AUGUST 2022**

		Unrestricted	Restricted	2022 Year Total	2021 Year Total
		£	£	£	£
<b>Employment Costs</b>	<b>1</b>				
Wages		84,686.17	-	84,686.17	71,101.59
ER Pension		1,211.72	-	1,211.72	852.38
SMP		-	-	-	(1,578.99)
Training		238.60	-	238.60	167.00
		<b>86,136.49</b>	<b>-</b>	<b>86,136.49</b>	<b>70,541.98</b>

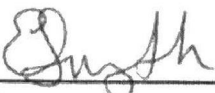
There are no employees being paid in excess of £60,000 per annum.


The number of employees during the year was 6 (2021:4)

During the year the trustees received no remuneration.

STATEMENT OF ASSETS AND LIABILITIES	Unrestricted	Restricted	2022 Total	2021 Total
Assets:	£	£	£	£
<b>Cash Funds</b>				
Bank Account	51,965.32	-	51,965.32	39,193.09
Market Harborough Building Society	6,833.03	-	6,833.03	6,811.85
SOLDO Card	218.68	-	218.68	105.00
Cash in Hand	-	-	-	1.20
Debtor - Fees	1,730.34	-	1,730.34	-
	<b>60,747.37</b>	<b>-</b>	<b>60,747.37</b>	<b>46,111.14</b>
<b>Liabilities</b>				
Independent Examination	(320.00)	-	(320.00)	(290.00)
Sundry Creditors	-	-	-	-
	<b>(320.00)</b>	<b>-</b>	<b>(320.00)</b>	<b>(290.00)</b>

Approved by the trustees at a management meeting held on 27th May 2023 and signed on their behalf:

  
 Emma Smyth Chair

  
 Christopher Pettis Treasurer

## **BROUGHTON UNDER FIVES ASSOCIATION**

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**Registered Charity Number: 1023385**

### **RECEIPTS AND PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED 31st AUGUST 2022**

#### **Basis of preparation**

The Accounts have been prepared on a Receipts and Payment basis using historical cost conventions, applicable to UK Accounting Standards and Charities Act 2011.

#### **Funds**

General funds unrestricted funds which are available for use, in furtherance of the general objectives of Broughton under Fives Association, and have not be designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside, for particular purposes. The aim and use of each designated fund is set out in the notes to the Accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised, for particular purposes.

#### **Income**

Income is brought into account on receivable basis in the year in which it is received.

#### **Intangible income**

Intangible income in the form of donated facilities and voluntary help etc, is not included in the Accounts since it is not considered practicable to quantify such income.

#### **Expenditure**

Expenditure is stated inclusive of value added tax, and is brought into account in the period in which it is paid. Costs are allocated to functional headings on the bases of direct costs on a fair and reasonable basis

#### **Reserve Policy**

Broughton under Fives Association, aim to have adequate reserves to meet known commitments.

**BROUGHTON UNDER FIVES ASSOCIATION**

England & Wales - Charity number 1023385

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# Accounts

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Charity Number 1023385

**BROUGHTON UNDER FIVES ASSOCIATION**

**FINANCIAL STATEMENTS AND REPORT**

**FOR FINANCIAL YEAR ENDING**

**31 AUGUST 2021**

**BROUGHTON UNDER FIVES ASSOCIATION**

**FINANCIAL STATEMENTS AND ANNUAL REPORT  
FOR THE YEAR ENDING 31 AUGUST 2021**

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**BROUGHTON UNDER FIVES ASSOCIATION**

**FINANCIAL STATEMENTS AND ANNUAL REPORT  
FOR THE YEAR ENDING 31 AUGUST 2021**

Registered Charity Number: 1023385

Address: Broughton Village Hall  
Gate Lane  
Broughton  
Northamptonshire

Trustees: Emma Smyth – Joint Chair  
Johnathon Percival – Joint Chair  
Jennifer Gent – (Appointed June 2021)  
Hannah Till  
Claire O’Leary

Treasurer Christopher Pettis

Bankers: Barclays Bank, Market Street, Kettering

Independent Examiners: Lorraine Scullion MAAT  
17 Peregrine Place  
East Hunsbury  
Northampton  
NN4 0SL

## **BROUGHTON UNDER FIVES ASSOCIATION**

### **FINANCIAL STATEMENTS AND ANNUAL REPORT FOR THE YEAR ENDING 31 AUGUST 2021**

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#### **Achievements and Performance**

Our main aims for 2020/21 were to continue to raise funds for the preschool and awareness of the setting in the local and wider area. The staff and trustees have worked very hard in the difficult times of the COVID19 pandemic to ensure the preschool was open as much as possible whilst following Government guidelines, this was a lifeline for a number of children and parents that needed this support.

We are working closely with a local Early Years Advisor to continuously improve practise. We have increased our Special Educational Needs provision. Staff have received specialist training and we have raised funds to buy appropriate resources.

The committee continues to use the Action Plan for the year with its main objectives, to influence minutes and agendas to ensure all the objectives are considered at each meeting. These are monitored closely to ensure the best outcomes for all the children. The business plan has also been updated accordingly.

#### **Financial Review:**

2020/2021 as at 31<sup>st</sup> August 2021

Income £108,133 (2020:£64,083) inclusive of  
Fee income £105,062 (2020:£52,482)  
Fundraising income £2,025 (2020:£574)  
Other income £1,046 (2020:£10,000)

Outgoing £92,224 (2020:£71,240) inclusive of  
\* regular re staff costs/venue hire  
\* equipment purchases of new toys

Current Account Balance £39,193 (2020:£23,066)

Market Harborough Savings £6,918 (2020:£6,812)

**BROUGHTON UNDER FIVES ASSOCIATION**

**FINANCIAL STATEMENTS AND ANNUAL REPORT  
FOR THE YEAR ENDING 31 AUGUST 2021**

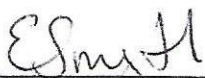
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**Plans for the future**

Key objectives for next year are to continue to invest in staff training and CPD and consolidate the numbers of children accessing our services that have been achieved in the year 20/21 whilst continuing to provide high quality Early Years Education.

This report was approved by the trustees at a management meeting held on 20<sup>th</sup> May 2022 and signed on their behalf



Emma Smyth Chair



Jonathan Percival Chair



Christopher Pettis Treasurer

I report on the accounts of the Charity for the year ended 31<sup>st</sup> August 2021, which are set out on the attached pages 6 to 8.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011 and section 4(1)(c) of the Charities Act
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 of 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 the accounting records and comply with the accounting requirements of the 2011 Act, with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.

*L Scullion*

Lorraine Scullion MAAT  
26<sup>th</sup> May 2022

**BROUGHTON UNDER FIVES ASSOCIATION**

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Registered Charity Number: 1023385

**RECEIPTS AND PAYMENTS ACCOUNT**

FOR THE YEAR ENDED 31st AUGUST 2021

Receipts and Payments account	Notes	Unrestricted £	Restricted £	2021 Total £	2020 Total £
<b>Income from:</b>					
Grant - NCC		80,563.69	-	80,563.69	38,865.43
Grant - COVID 19 Response		-	-	-	10,000.00
Grant - Groundwork		1,000.00	-	1,000.00	-
Fees		24,498.17	-	24,498.17	13,617.08
Donations		46.46	-	46.46	813.29
Fundraising		2,025.32	-	2,025.32	574.15
Interest		-	-	-	213.09
Other Income		-	-	-	-
<b>Total Receipts for the year</b>		<b>108,133.64</b>	<b>-</b>	<b>108,133.64</b>	<b>64,083.04</b>
<b>Expenditure on:</b>					
Employment Costs	1	70,806.66	-	70,806.66	45,702.44
Redundancy		-	-	-	14,248.59
Insurance		889.70	-	889.70	931.89
Snacks/Refreshments		333.51	-	333.51	15.58
Equipment		1,247.14	-	1,247.14	1,692.29
Admin		1,983.85	-	1,983.85	1,025.39
General Expenses		704.26	-	704.26	421.85
Premises Expenses incl Rent		15,607.00	-	15,607.00	6,647.23
Trustee Expenses		-	-	-	-
Independent Examination		292.50	-	292.50	247.50
Other Expenses		359.42	-	359.42	307.07
<b>Total payments for the Year</b>		<b>92,224.04</b>	<b>-</b>	<b>92,224.04</b>	<b>71,239.83</b>
<b>Net Receipts / (Payments)</b>		<b>15,909.60</b>	<b>-</b>	<b>15,909.60</b>	<b>(7,156.79)</b>
Cash Funds at at 31.08.20		30,201.54	-	30,201.54	37,358.33
<b>Cash funds at 31.08.21</b>		<b>46,111.14</b>	<b>-</b>	<b>46,111.14</b>	<b>30,201.54</b>

**BROUGHTON UNDER FIVES ASSOCIATION**

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Registered Charity Number: 1023385

**RECEIPTS AND PAYMENTS ACCOUNT**

FOR THE YEAR ENDED 31st AUGUST 2021

		Unrestricted	Restricted	2021 Year Total	2020 Year Total
		£	£	£	£
<b>Employment Costs</b>	<b>1</b>				
Wages		71,101.59	-	71,101.59	44,944.10
ER Pension		852.38	-	852.38	608.34
SMP		(1,578.99)	-	(1,578.99)	-
Training		167.00	-	167.00	150.00
		<b>70,541.98</b>	<b>-</b>	<b>70,541.98</b>	<b>45,702.44</b>

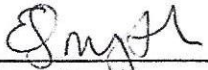
There are no employees being paid in excess of £60,000 per annum.


The average number of employees during the year was 4 (2020:4)


During the year the trustees received no remuneration.

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
<b>STATEMENT OF ASSETS AND LIABILITIES</b>				
<b>Assets:</b>				
<b>Cash Funds</b>				
Bank Account	39,193.09	-	39,193.09	23,066.03
Market Harborough Building Society	6,811.85	-	6,811.85	6,811.85
SOLDO Card	105.00	-	105.00	-
Cash in Hand	1.20	-	1.20	323.66
Debtor - Fees	-	-	-	-
	<b>46,111.14</b>	<b>-</b>	<b>46,111.14</b>	<b>30,201.54</b>
<b>Liabilities</b>				
Independent Examination	(290.00)	-	(290.00)	(250.00)
Sundry Creditors	-	-	-	(1,008.64)
	<b>(290.00)</b>	<b>-</b>	<b>(290.00)</b>	<b>(1,258.64)</b>

Approved by the trustees at a management meeting held on 20th May 2022 and signed on their behalf:

  
 Emma Smyth Chair

  
 Jonathan Percival Chair

  
 Christopher Pettis Treasurer

## **BROUGHTON UNDER FIVES ASSOCIATION**

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Registered Charity Number: 1023385

### **RECEIPTS AND PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED 31st AUGUST 2021**

#### **Basis of preparation**

The Accounts have been prepared on a Receipts and Payment basis using historical cost conventions, applicable to UK Accounting Standards and Charities Act 2011.

#### **Funds**

General funds unrestricted funds which are available for use, in furtherance of the general objectives of Broughton under Fives Association, and have not be designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside, for particular purposes. The aim and use of each designated fund is set out in the notes to the Accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised, for particular purposes.

#### **Income**

Income is brought into account on receivable basis in the year in which it is received.

#### **Intangible income**

Intangible income in the form of donated facilities and voluntary help etc, is not included in the Accounts since it is not considered practicable to quantify such income.

#### **Expenditure**

Expenditure is stated inclusive of value added tax, and is brought into account in the period in which it is paid. Costs are allocated to functional headings on the bases of direct costs on a fair and reasonable basis

#### **Reserve Policy**

Broughton under Fives Association, aim to have adequate reserves to meet known commitments.