

WEMBDON SUNSHINERS PRE SCHOOL

England & Wales · Charity number 1024051

Details

Other names	WEMBDON PLAYGROUP, WEMBDON SUNSHINERS UNDER FIVES, WEMBDON SUNSHINERS PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	2011-09-09
Register	View on the Charity Commission register

Contact

Address	The Green at Wembdon Homberg Way Wembdon Bridgwater TA6 7BY
Phone	01278 457100
Email	INFO@WEMBDON-SUNSHINERS.CO.UK
Website	WWW.WEMBDON-SUNSHINERS.CO.UK

Activities

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: Our Pre-School provides quality sessional care for children aged 2 years to school admission age. The team provides a warm, caring, happy and stimulating environment to enable the children to learn, develop, explore and have fun! We follow a structured routine in which children can feel settled with the security of knowing what to expect throughout the session.

Classification

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

Geography

- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£271,236	£264,234	-	-
2024-07-31	£278,903	£236,945	-	-
2023-07-31	£252,044	£242,745	-	-
2022-07-31	£208,435	£221,720	-	-
2021-07-31	£229,982	£225,490	-	-

Trustees

Name	Role	Appointed
Naomi Prett	Chair	2025-10-06
David Elson		2025-10-06
Emily Cresswell		2023-11-20
Emily Smith		2022-09-22
Emily Smith		2025-10-06
Hannah Seal		2025-10-06
Holly Gold		2021-09-27
Jennifer Dodden		2012-07-20
Laura Lewis		2018-09-24
Lydia Chapman		2024-09-25
Rebecca Chrystall		2023-11-20
Samantha Chrystall		2022-09-22
Sarah Millward		2022-09-22
Thomas Seal		2025-10-06

WEMBDON SUNSHINERS PRE SCHOOL

England & Wales - Charity number 1024051

Accounts

**WEMBDON SUNSHINERS PRE SCHOOL
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025**

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6	Balance Sheet
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Wembdon Sunshiners Pre School
Reference & Administrative Details
For the Year Ending 31 July 2025

The management committee serving during the year and since the year end were as follows:

J Dodden	(Appointed 20 July 2012)
L Lewis	(Appointed 24 September 2018)
L Rogers	(Resigned 20 September 2024)
K Pester	(Resigned 20 September 2024)
H Gold	(Appointed 27 September 2021)
L Knight	(Resigned 20 September 2024)
L Williams	(Resigned 20 September 2024)
E Smith	(Appointed 22 September 2022)
S Chrystall	(Appointed 22 September 2022)
S Parr	(Resigned 20 September 2024)
S Millward (Treasurer)	(Appointed 22 September 2022)
D Pester	(Resigned 6 October 2025)
R Chrystall	(Appointed 20 November 2023)
L Williams	(Resigned 6 October 2025)
R Stringer	(Resigned 6 October 2025)
E Cresswell	(Appointed 20 November 2023)
J Walford	(Appointed 20 September 2024, Resigned 6 October 2025)
L Chapman	(Appointed 25 September 2024)
N Prett (Chair)	(Appointed 6 October 2025)
T Seal	(Appointed 6 October 2025)
H Seal	(Appointed 6 October 2025)
D Elson	(Appointed 6 October 2025)

Registered Address:

The Green at Wembdon, Homberg Way, Wembdon, Bridgwater, Somerset, TA67BY

Registered Charity No: 1024051

Independent Examiner:

Catherine Flannery FCCA, FMAAT
South Devon Accounting Ltd, 6 Orchard Close, Newton Abbot, Devon, TQ12 6AL

Wembdon Sunshiners Pre School
Report of the Management Committee
For the Year Ending 31 July 2025

The management committee presents their annual report and financial statements of the Charity for the year ending 31st July 2025. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the Charity's trust deed, Charities Act 2011 and 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 the Republic of Ireland (FRS 102).

Objectives & Activities

The Charity's main objective is 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 a preschool setting. The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements & Performance

Staff worked together in what was another tough year for the whole of the Early Years sector. Recruitment and retainment were once again difficult, but our staff remained driven as a team to overcome these challenges.

For our fundraising efforts this year, we purchased larger than life sized Bluey and Bingo costumes. We held a 'Family Day' during the Cricket Clubs Beer and Cider Festival on the Sunday, and it was a huge success and very popular with the children and families. Investing in the costumes means that we can hold future events to raise money.

The pre-school continued to receive funds raised through One lottery and the Clothes Bank donations. Our annual Christmas fair, festive activities, Valentines disco etc also raised vital funds.

We continue to partner up with the Neighbourly scheme which enabled us to collect surplus food from supermarkets, mainly Aldi. This is very helpful for providing snacks and also bringing the cost of our food shops down.

Famly (our online software platform) has continued to be a huge success. On Famly our staff provide fortnightly observations and photos, it's an outline of the child's fortnight of what they have been learning. It has made our parent partnership stronger. Interaction from parents has increased on posts, and they have also been very proactive with our wish lists that we post on the platform, and with becoming more involved in events and fundraising.

Wembdon Sunshiners Pre School
Report of the Management Committee (cont.)
For the Year Ending 31 July 2025

Financial Review

The Charity generated an overall surplus (after restricted funding allocations) of £7,002 for the year (£41,958 surplus in 2023/24). Income is stable, slightly down on the previous year at £271,236 (£278,903 2023/24), but this is within expected ranges.

The Charity maintained stable overhead costs across the board, comparable with the previous year. The main reason for the reduction in surplus was an increase in staffing costs including wages, national insurance, and pension contributions with employee-related expenditure increasing from just over £201k to just under £227k. The difference is largely due to an additional member of staff, pay rises (which in turn increased employer pension contributions), and changes to the Employer National Insurance threshold.

The management committee are extremely pleased that the Charity is continuing to generate a surplus which will assist with future growth and development.

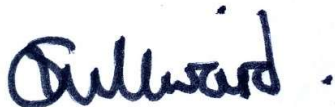
The Charity aims to hold sufficient funds in reserve to cover any redundancy costs should the preschool close in accordance with the recommendations set out by Local Government.

Structure, Governance & Management

Wembdon Sunshiners Pre School is an unincorporated Charity governed by its constitution with charity registration number 1024051.

The Charity is run by a management committee whose members are elected at the Annual General Meeting. The majority of the committee members are parents of children who attend the Preschool, along with two of the members of staff, the Preschool manager and office manager.

Approved by the management committee on 9th March 2026 and signed on its behalf by:



Sarah Milward
Treasurer

Wembdon Sunshiners Pre School
Examiners Report to the Trustees
For the Year Ending 31 July 2025

We report to the trustees on my examination of the accounts of the charity for the year ended 31 July 2025.

Responsibilities and basis of report

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

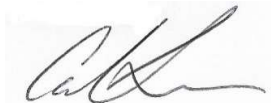
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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 to enable a proper understanding of the accounts to be reached.



Catherine Flannery FCCA, FMAAT

South Devon Accounting Ltd, 6 Orchard Close, Newton Abbot, Devon, TQ12 6AL

Wembdon Sunshiners Pre School
Statement of Financial Activities
For the Year Ending 31 July 2025

	Unrestricted funds	Restricted funds	Total funds	
	£	£	2025 £	2024 £
Incoming resources				
(Note 2)				
Income and endowments from:				
Donations and legacies	-	-	-	300
Charitable activities	251,221	10,630	261,851	272,851
Other trading activities	8,477		8,477	5,039
Investments	908		908	713
Total	260,606	10,630	271,236	278,903
Resources expended				
(Note 3)				
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	259,389	4,845	264,234	236,945
Total	259,389	4,845	264,234	236,945
Net (deficit)/income	1,217	5,785	7,002	41,958
Reconciliation of funds:				
Total funds brought forward	118,685	8,518	118,685	76,727
Total funds carried forward	119,902	14,303	125,687	118,685

Wembdon Sunshiners Pre School
Balance Sheet
As at 31st July 2025

		2025	2024
		£	£
Fixed assets			
Tangible fixed assets	(Note 5)	15,478	6,153
Current assets			
Debtors	(Note 6)	7,759	1,048
Cash at bank and in hand		104,011	112,677
Total current assets		<u>111,770</u>	<u>113,725</u>
Creditors: amounts falling due within one year	(Note 7)	1,561	1,193
Net current assets		<u>110,209</u>	<u>112,532</u>
Total assets less current liabilities		<u>125,687</u>	<u>118,685</u>
Funds of the Charity			
Unrestricted funds	(Note 8)	101,491	101,891
Retricted funds		24,196	16,689
Total funds		<u>125,687</u>	<u>118,580</u>

The financial statements were approved by the committee on 9th March 2026 and signed on its behalf by



S Millward
Treasurer

Wembdon Sunshiners Pre School
Notes to the Accounts
For the Year Ending 31 July 2025

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention, and in compliance with FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and 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), and the Charities Act 2011. The Charity is a public benefit entity. The accounts are prepared in sterling, which is the functional currency of the Charity. The trustees have taken advantage of the exemption available to small charities not to prepare a cash flow statement. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.2 Funds

The General fund is held with the purpose to support the charities primary activity which is 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.

The Fundraising account holds money raised outside of the primary charitable activity and is also unrestricted. This enables the charity to purchase new equipment and resources for the children and make a difference to the community.

Restricted funds represent grants or donations received for a specific object. The fund may only be expended for the specific object for which they were given.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

The following specific policies apply to categories of expenditure:

Costs of generating funds comprise the costs associated with attracting fundraising income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Support costs are those incurred directly in support of expenditure on the objects of the charity.

Wembdon Sunshiners Pre School
Notes to the accounts (cont.)
For the Year Ending 31 July 2025

Note 2 Analysis of income

		2025	2024
		£	£
Donations and legacies:	Donations received	-	300
		-	300
Charitable activities:	Development & education of children	251,221	260,499
	Higher needs income (restricted fund)	10,630	12,352
		261,851	272,851
Other trading activities:	Fund raising events	8,137	4,489
	Sale of uniforms	340	550
		8,477	5,039
Income from investments:	Interest income	908	713
		908	713
TOTAL INCOME		271,236	278,903

This is stated after charging:

	2025	2024
	£	£
Depreciation - owned assets	3,869	1,538
Independent examiner's fees	600	600

Note 3 Analysis of expenditure

	2025	2024
	£	£
Expenditure on raising funds:		
Staging fundraising events	-	-
Total expenditure on raising funds	-	-
Expenditure on charitable activities:		
Development and education of children	226,463	204,457
Higher needs equipment expenditure (restricted fund)	4,845	2,459
Support costs	32,926	30,029
Total expenditure on charitable activities	264,234	236,945

Note 4 Support Costs

	2025	2024
	£	£
Support costs	6,295	6,634
Insurance	846	1,039
Rent, light and heat	19,289	18,923
Repairs and maintenance	233	50
Uniform	1,293	1,086
Bank charges	123	159
Depreciation	3,869	1,538
Governance	978	600
Total	32,926	30,029

Wembdon Sunshiners Pre School
Notes to the accounts (cont.)
For the Year Ending 31 July 2025

Note 5 Tangible fixed assets

5.1 Cost or valuation

	<u>Fixtures & Equipment</u>	<u>Total</u>
	£	£
At the beginning of the year	16,459	16,459
Additions	13,194	13,194
Revaluations	-	-
Disposals	-	-
At end of the year	<u>29,653</u>	<u>29,653</u>

5.2 Depreciation and impairments

	20% Reducing balance	
	£	£
At beginning of the year	10,306	10,306
Disposals	-	-
Depreciation	3,869	3,869
Impairment	-	-
At end of the year	<u>14,175</u>	<u>14,175</u>

5.3 Net book value

Net book value at the beginning of the year	6,153	6,153
Net book value at the end of the year	<u>15,478</u>	<u>15,478</u>

Note 6 Debtors and prepayments

	2025	2024
	£	£
Trade debtors	6,544	1,048
Prepayments	1,215	-
Total	<u>7,759</u>	<u>1,048</u>

Note 7 Creditors and accruals

	Amounts falling due within one year	
	2025	2024
	£	£
Trade creditors	-	-
Accruals and deferred income	600	600
Taxation and social security	961	593
Total	<u>1,561</u>	<u>1,193</u>

Wembdon Sunshiners Pre School
Notes to the accounts (cont.)
For the Year Ending 31 July 2025

Note 8 Movement in Funds

	Fund balances at 01/08/2024	Income	Expenditure	Transfers	Fund balances at 31/07/2025
Unrestricted funds	£	£	£	£	£
Fundraising fund	31,699	8,137	-	-	39,836
General	68,575	252,469	(259,389)	-	61,655
Total Funds	100,274	260,606	(259,389)	-	101,491

	Fund balances at 01/08/2024	Income	Expenditure	Transfers	Fund balances at 31/07/2025
Restricted funds	£	£	£	£	£
Higher needs funding	18,411	10,630	(4,845)	-	24,196
Total Funds	18,411	10,630	(4,845)	-	24,196

WEMBDON SUNSHINERS PRE SCHOOL

England & Wales - Charity number 1024051

Accounts

**WEMBDON SUNSHINERS PRE SCHOOL
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2024**

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For the Year Ending 31 July 2024

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R Stringer	(Appointed 20 November 2023)
E Cresswell	(Appointed 20 November 2023)
J Walford	(Appointed 20 September 2024)
Lydia Chapman	(Appointed 20 September 2024)

Registered Address:

The Green at Wembdon, Homberg Way, Wembdon, Bridgwater, Somerset, TA67BY

Registered Charity No: 1024051

Independent Examiner:

Catherine Flannery FCCA, FMAAT
South Devon Accounting Ltd, 6 Orchard Close, Newton Abbot, Devon, TQ12 6AL

Wembdon Sunshiners Pre School
Report of the Management Committee
For the Year Ending 31 July 2024

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Objectives & Activities

The Charity's main objective is 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 a preschool setting. The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements & Performance

It has remained a very challenging time in the Early Years sector, with lots of new changes. In April 2024 funding changed for working parents as the qualifying age changed to two years old. We were able to adapt to this change, successfully recruiting two Level 3 qualified staff, which is a great achievement as it remains very hard to recruit qualified staff in the sector. Our team is thriving and working very hard to ensure that the children receive the best care. We have tried to reward this by increasing our staff hourly rate.

Our fundraising remained strong over this year. We threw our annual Christmas fair, and it was a huge success. The grotto with our Santa was very popular, helping to raise £815 alongside our Christmas raffle. We also had a Valentines disco, and held two Easter competitions; an Easter bonnet competition and another to win a wonderful Easter hamper. As always, all our events are supported by our wonderful committee.

In June, our local Cricket club held a National Lashings cricket event which proved very popular in. We had some of the local players come in and spend time with our children, teaching them about cricket.

Our relationship with 'Neighbourly' is still going strong. We are now relying more and more on the surplus food donations from supermarkets which is helping keep our food shops cost down. It is also really helping our parents who are finding it hard financially as they can pick items from the table to take home for free, this can range from food to sanitary products.

Wembdon Sunshiners Pre School
Report of the Management Committee (cont.)
For the Year Ending 31 July 2024

Financial Review

The Charity generated an overall surplus (after restricted funding allocations) of £41,958 for the year (£9,299 surplus in 2022/23). The management committee are extremely pleased that the Charity is continuing in its recovery journey after difficult years experienced during the Covid pandemic. Income increased by just under £27k, including an increase in fees, higher needs funding, and fundraising activities.

Despite the increase in income, the Charity was able to maintain stable overhead costs across the board, comparable with the previous year. A slight increase in premises rent and utilities was offset by a reduction in storage costs. Staffing costs including training, national insurance and pension costs decreased by just over £7k.

The combination of increased income, with a reduction in overall costs, resulted in a healthy surplus for the year which will assist with the future growth and development of the charity.

The Charity aims to hold sufficient funds in reserve to cover any redundancy costs should the preschool close in accordance with the recommendations set out by Local Government.

Structure, Governance & Management

Wembdon Sunshiners Pre School is an unincorporated Charity governed by its constitution with charity registration number 1024051.

The Charity is run by a management committee whose members are elected at the Annual General Meeting. The majority of the committee members are parents of children who attend the Preschool, along with two of the members of staff, the Preschool manager and office manager.

Approved by the management committee on 15th March 2025 and signed on its behalf by:



Sarah Milward
Treasurer

Wembdon Sunshiners Pre School
Examiners Report to the Trustees
For the Year Ending 31 July 2024

We report to the trustees on my examination of the accounts of the charity for the year ended 31 July 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records; or
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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 to enable a proper understanding of the accounts to be reached.



Catherine Flannery FCCA, FMAAT

South Devon Accounting Ltd, 6 Orchard Close, Newton Abbot, Devon, TQ12 6AL

Wembdon Sunshiners Pre School
Statement of Financial Activities
For the Year Ending 31 July 2024

	Unrestricted funds	Restricted funds	Total funds 2024	2023
	£	£	£	£
Incoming resources				
(Note 2)				
Income and endowments from:				
Donations and legacies	300	-	300	-
Charitable activities	260,499	12,352	272,851	241,288
Other trading activities	5,039		5,039	10,582
Investments	713		713	174
Total	266,551	12,352	278,903	252,044
Resources expended				
(Note 3)				
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	234,486	2,459	236,945	242,745
Total	234,486	2,459	236,945	242,745
Net (deficit)/income	32,065	9,893	41,958	9,299
Reconciliation of funds:				
Total funds brought forward	76,727	8,518	76,727	67,428
Total funds carried forward	108,792	18,411	118,685	76,727


Wembdon Sunshiners Pre School

Balance Sheet

As at 31st July 2024

		2024	2023
		£	£
Fixed assets			
Tangible fixed assets	(Note 5)	6,153	7,691
Current assets			
Debtors	(Note 6)	1,048	586
Cash at bank and in hand		112,677	69,573
<i>Total current assets</i>		<u>113,725</u>	<u>70,159</u>
Creditors: amounts falling due within one year	(Note 7)	1,193	1,123
<i>Net current assets</i>		<u>112,532</u>	<u>69,036</u>
<i>Total assets less current liabilities</i>		<u>118,685</u>	<u>76,727</u>
Funds of the Charity			
Unrestricted funds	(Note 8)	100,274	68,209
Retricted funds		18,411	8,518
<i>Total funds</i>		<u>118,685</u>	<u>76,727</u>

The financial statements were approved by the committee on 15th March 2025 and signed on its behalf by



S Millward
Treasurer

Wembdon Sunshiners Pre School
Notes to the Accounts
For the Year Ending 31 July 2024

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention, and in compliance with FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and 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), and the Charities Act 2011. The Charity is a public benefit entity. The accounts are prepared in sterling, which is the functional currency of the Charity. The trustees have taken advantage of the exemption available to small charities not to prepare a cash flow statement. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.2 Funds

The General fund is held with the purpose to support the charities primary activity which is 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.

The Fundraising account holds money raised outside of the primary charitable activity and is also unrestricted. This enables the charity to purchase new equipment and resources for the children and make a difference to the community.

Restricted funds represent grants or donations received for a specific object. The fund may only be expended for the specific object for which they were given.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

The following specific policies apply to categories of expenditure:

Costs of generating funds comprise the costs associated with attracting fundraising income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Support costs are those incurred directly in support of expenditure on the objects of the charity.

Wembdon Sunshiners Pre School
Notes to the accounts (cont.)
For the Year Ending 31 July 2024

Note 2 Analysis of income

		2024	2023
		£	£
Donations and legacies:	Donations received	300	-
		<u>300</u>	<u>-</u>
Charitable activities:	Development & education of children	260,499	234,096
	Higher needs income (restricted fund)	12,352	7,192
		<u>272,851</u>	<u>241,288</u>
Other trading activities:	Fund raising events	4,489	10,157
	Sale of uniforms	550	425
		<u>5,039</u>	<u>10,582</u>
Income from investments:	Interest income	713	174
		<u>713</u>	<u>174</u>
TOTAL INCOME		<u>278,903</u>	<u>244,852</u>

This is stated after charging:

	2024	2023
	£	£
Depreciation - owned assets	1,538	1,923
Independent examiner's fees	600	600
	<u>600</u>	<u>600</u>

Note 3 Analysis of expenditure

	2024	2023
	£	£
Expenditure on raising funds:		
Staging fundraising events	-	-
Total expenditure on raising funds	<u>-</u>	<u>-</u>
Expenditure on charitable activities:		
Development and education of children	204,457	213,645
Higher needs equipment expenditure (restricted fund)	2,459	-
Support costs	30,029	29,100
Total expenditure on charitable activities	<u>236,945</u>	<u>242,745</u>

Note 4 Support Costs

	2024	2023
	£	£
Support costs	6,634	6,529
Insurance	1,039	981
Rent, light and heat	18,923	17,323
Repairs and maintenance	50	423
Uniform	1,086	912
Bank charges	159	121
Depreciation	1,538	1,923
Governance	600	888
Total	<u>30,029</u>	<u>29,100</u>

Wembdon Sunshiners Pre School
Notes to the accounts (cont.)
For the Year Ending 31 July 2024

Note 5 Tangible fixed assets

5.1 Cost or valuation

	<u>Fixtures, Fittings & Equipment</u>	<u>Total</u>
	£	£
At the beginning of the year	16,459	16,459
Additions	-	-
Revaluations	-	-
Disposals	-	-
At end of the year	<u>16,459</u>	<u>16,459</u>

5.2 Depreciation and impairments

	20% Reducing balance	
At beginning of the year	8,768	8,768
Disposals	-	-
Depreciation	1,538	1,538
Impairment	-	-
At end of the year	<u>10,306</u>	<u>10,306</u>

5.3 Net book value

Net book value at the beginning of the year	<u>7,691</u>	<u>7,691</u>
Net book value at the end of the year	<u>6,153</u>	<u>6,153</u>

Note 6 Debtors and prepayments

	2024	2023
	£	£
Trade debtors	1,048	586
Other debtors	-	-
Total	<u>1,048</u>	<u>586</u>

Note 7 Creditors and accruals

	Amounts falling due within one year	
	2024	2023
	£	£
Trade creditors	-	-
Accruals and deferred income	600	600
Taxation and social security	593	523
Total	<u>1,193</u>	<u>1,123</u>

Wembdon Sunshiners Pre School
Notes to the accounts (cont.)
For the Year Ending 31 July 2024

Note 8 Movement in Funds

	Fund balances at 01/08/2023	Income	Expenditure	Transfers	Fund balances at 31/07/2024
Unrestricted funds	£	£	£	£	£
Fundraising fund	27,210	4,489	-		31,699
General	40,999	262,062	(234,486)		68,575
Total Funds	68,209	266,551	(234,486)	-	100,274

	Fund balances at 01/08/2023	Income	Expenditure	Transfers	Fund balances at 31/07/2024
Restricted funds	£	£	£	£	£
Higher needs funding	8,518	12,352	(2,459)	-	18,411
Total Funds	8,518	12,352	(2,459)	-	18,411

WEMBDON SUNSHINERS PRE SCHOOL

England & Wales - Charity number 1024051

Accounts

**WEMBDON SUNSHINERS PRE SCHOOL
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023**

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Wembdon Sunshiners Pre School
Reference & Administrative Details
For the Year Ending 31 July 2023

The management committee serving during the year and since the year end were as follows:

J Dodden	(Appointed 20 July 2012)
L Lewis	(Appointed 24 September 2018)
L Rogers	(Appointed 22 September 2020)
K Pester	(Appointed 22 September 2020)
H Gold	(Appointed 27 September 2021)
L Knight	(Appointed 27 September 2021)
G Bateman	(Resigned 22 September 2022)
M Hillman	(Resigned 22 September 2022)
C Cornish	(Resigned 22 September 2022)
L Williams	(Appointed 22 September 2022)
E Smith (Chair)	(Appointed 22 September 2022)
S Chrystall	(Appointed 22 September 2022)
S Parr	(Appointed 22 September 2022)
S Millward (Treasurer)	(Appointed 22 September 2022)
D Pester	(Appointed 22 September 2022)
M Davies	(Resigned 20 November 2023)
L Hillman	(Resigned 20 November 2023)
A Kershaw	(Resigned 20 November 2023)
R Chrystall	(Appointed 20 November 2023)
R Stringer	(Appointed 20 November 2023)
E Cresswell	(Appointed 20 November 2023)

Registered Address:

The Green at Wembdon, Homberg Way, Wembdon, Bridgwater, Somerset, TA67BY

Registered Charity No: 1024051

Independent Examiner:

Catherine Flannery FCCA, FMAAT
South Devon Accounting Ltd, 6 Orchard Close, Newton Abbot, Devon, TQ12 6AL

Wembdon Sunshiners Pre School
Report of the Management Committee
For the Year Ending 31 July 2023

The management committee presents their annual report and financial statements of the Charity for the year ending 31st July 2023. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the Charity's trust deed, Charities Act 2011 and 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 the Republic of Ireland (FRS 102).

Objectives & Activities

The Charity's main objective is 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 a preschool setting. The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements & Performance

Staff worked together in what was a tough year for the whole of the Early Years sector. Recruitment and retainment were hard, and our staff remained driven as a team to overcome these challenges.

There were some incredible efforts with our fundraising including our main benefit held in July 2023, which was a huge success, raising over £2,000. With all the support from the local community we won the Green Asda tokens competition and were awarded £500! The money was spent on a new activity caterpillar tunnel for outside which the children absolutely love! The pre-school also signed up to One lottery which is a weekly draw our parents buy tickets for, they can win £25000, and we get awarded 50p of every £1 ticket bought.

The setting took part in a research study for Napsacc who were from Bristol university. This study is testing a programme (called 'NAP SACC UK') that aims to help nurseries with the work they do to support children's health. NAP SACC stands for 'Nutrition and Physical Activity Self-Assessment for Child Care'.

We partnered up with the Neighbourly scheme which enabled us to collect surplus food from supermarkets, this has helped a lot with providing snacks and also bringing down the costs of our food shops down.

Famly (our online software platform) has continued to be a huge success. On Famly our staff provide fortnightly observations and photos, it's an outline of the child's fortnight of what they have been learning. It has made our parent partnership stronger, interaction from parents has increased on posts, they have also been very proactive with our wish lists that we post on there, and with becoming more involved.

Wembdon Sunshiners Pre School
Report of the Management Committee (cont.)
For the Year Ending 31 July 2023

Financial Review

The Charity generated a surplus of £9,299 for the year (£13,285 deficit in 2021/22). As noted in the 2021/22 accounts, activity and fundraising income was lower that year than in the previous period, but it was anticipated that this was an isolated event. The management committee are pleased to report that in 2022/23 period, income increased by just over £43k, including an increase in fees, higher needs funding, and fundraising activities.

Improvements in administration including a new accounting and payroll system assisted in a reduction in many general overheads costs, for example, software. Premises costs did increase from £16½k to just under £19k due to increases in insurance, storage and utilities costs, which were beyond the control of the Charity. Staffing costs increased by £23k, which is to be expected given increases in salaries and the number of staff required to support the growth in income (fees alone increased by £31k from the previous period).

The Charity aims to hold sufficient funds in reserve to cover any redundancy costs should the preschool close in accordance with the recommendations set out by Local Government.

Structure, Governance & Management

Wembdon Sunshiners Pre School is an unincorporated Charity governed by its constitution with charity registration number 1024051.

The Charity is run by a management committee the majority of whose members are elected at the Annual General Meeting and are parents of children who attend the Preschool along with two of the members of staff, the Preschool manager and office manager.

Approved by the management committee on 13th May 2024 and signed on its behalf by:



L Rogers
Trustee

Wembdon Sunshiners Pre School
Examiners Report to the Trustees
For the Year Ending 31 July 2023

We report to the trustees on my examination of the accounts of the charity for the year ended 31 July 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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 to enable a proper understanding of the accounts to be reached.



Catherine Flannery FCCA, FMAAT

South Devon Accounting Ltd, 6 Orchard Close, Newton Abbot, Devon, TQ12 6AL

Wembdon Sunshiners Pre School
Statement of Financial Activities
For the Year Ending 31 July 2023

	Unrestricted funds	Restricted funds	Total funds 2023	2022
	£	£	£	£
Incoming resources				
Income and endowments from:				
Donations and legacies	-	-	-	-
Charitable activities	234,096	7,192	241,288	205,070
Other trading activities	10,582		10,582	3,357
Investments	174		174	8
Total	244,852	7,192	252,044	208,435
Resources expended				
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	242,745	-	242,745	221,720
Total	242,745	-	242,745	221,720
Net (deficit)/income	2,107	7,192	9,299	(13,285)
Reconciliation of funds:				
Total funds brought forward	67,428	-	67,428	80,713
Total funds carried forward	69,535	7,192	76,727	67,428

Wembdon Sunshiners Pre School
Balance Sheet
As at 31st July 2023

		2023	2022
		£	£
Fixed assets			
Tangible fixed assets	(Note 5)	7,691	9,614
Current assets			
Debtors	(Note 6)	-	-
Cash at bank and in hand		63,897	63,897
Total current assets		63,897	63,897
Creditors: amounts falling due within one year	(Note 7)	1,123	6,083
Net current assets		62,774	57,814
Total assets less current liabilities		70,465	67,428
Funds of the Charity			
Unrestricted funds	(Note 8)	68,209	66,102
Retricted funds		8,518	1,326
Total funds		76,727	67,428

The financial statements were approved by the committee on 13th May 2024 and signed on its behalf by



S Millward
Treasurer

Wembdon Sunshiners Pre School
Notes to the Accounts
For the Year Ending 31 July 2023

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention, and in compliance with FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and 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), and the Charities Act 2011. The Charity is a public benefit entity. The accounts are prepared in sterling, which is the functional currency of the Charity. The trustees have taken advantage of the exemption available to small charities not to prepare a cash flow statement. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.2 Funds

The General fund is held with the purpose to support the charities primary activity which is 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.

The Fundraising account holds money raised outside of the primary charitable activity and is also unrestricted. This enables the charity to purchase new equipment and resources for the children and make a difference to the community.

Restricted funds represent grants or donations received for a specific object. The fund may only be expended for the specific object for which they were given.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

The following specific policies apply to categories of expenditure:

Costs of generating funds comprise the costs associated with attracting fundraising income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Support costs are those incurred directly in support of expenditure on the objects of the charity.

Wembdon Sunshiners Pre School
Notes to the accounts (cont.)
For the Year Ending 31 July 2023

Note 2 Analysis of income

		Unrestricted funds	2022
		£	£
Donations and legacies:	Donations received	-	-
		<hr/>	<hr/>
		-	-
		<hr/>	<hr/>
Charitable activities:	Development and education of children	234,096	203,209
		<hr/>	<hr/>
		234,096	203,209
		<hr/>	<hr/>
Other trading activities:	Fund raising events	10,157	3,001
	Sale of uniforms	425	356
		<hr/>	<hr/>
		10,582	3,357
		<hr/>	<hr/>
Income from investments:	Interest income	174	8
		<hr/>	<hr/>
		174	174
		<hr/>	<hr/>
TOTAL INCOME		244,852	206,574
		<hr/>	<hr/>

This is stated after charging:

		2023	2022
		£	£
Depreciation - owned assets		1,923	2,404
Independent examiner's fees		600	600
		<hr/>	<hr/>

Note 3 Analysis of expenditure

		2023	2022
		£	£
Expenditure on raising funds:			
Staging fundraising events		-	-
Total expenditure on raising funds		<hr/>	<hr/>
		-	-
		<hr/>	<hr/>
Expenditure on charitable activities:			
Development and education of children		213,645	193,213
Support costs		29,100	27,972
Total expenditure on charitable activities		<hr/>	<hr/>
		242,745	221,185
		<hr/>	<hr/>

Note 4 Support Costs

		2023	2022
		£	£
Support costs		6,529	8,011
Insurance		981	411
Rent, light and heat		17,323	15,697
Repairs and maintenance		423	354
Uniform		912	361
Bank charges		121	113
Depreciation		1,923	2,404
Governance		888	621
Total		<hr/>	<hr/>
		29,100	27,972
		<hr/>	<hr/>

Wembdon Sunshiners Pre School
Notes to the accounts (cont.)
For the Year Ending 31 July 2023

Note 5 Tangible fixed assets

5.1 Cost or valuation

	<u>Fixtures, Fittings & Equipment</u>	<u>Total</u>
	£	£
At the beginning of the year	16,459	16,459
Additions	-	-
Revaluations	-	-
Disposals	-	-
At end of the year	<u>16,459</u>	<u>16,459</u>

5.2 Depreciation and impairments

	20% Reducing balance	
At beginning of the year	6,845	6,845
Disposals	-	-
Depreciation	1,923	1,923
Impairment	-	-
At end of the year	<u>8,768</u>	<u>8,768</u>

5.3 Net book value

Net book value at the beginning of the year	9,614	9,614
Net book value at the end of the year	<u>7,691</u>	<u>7,691</u>

Note 6 Debtors and prepayments

	2023	2022
	£	£
Trade debtors	586	-
Other debtors	-	-
Total	<u>-</u>	<u>-</u>

Note 7 Creditors and accruals

	Amounts falling due within one year	
	2023	2022
	£	£
Trade creditors	-	-
Accruals and deferred income	600	1,927
Taxation and social security	523	4,156
Total	<u>1,123</u>	<u>6,083</u>

Wembdon Sunshiners Pre School
Notes to the accounts (cont.)
For the Year Ending 31 July 2023

Note 8 Movement in Funds

	Fund balances at 01/08/2022	Income	Expenditure	Transfers	Fund balances at 31/07/2023
Unrestricted funds	£	£	£	£	£
Fundraising fund	17,053	10,157	-		27,210
General	49,049	234,695	(242,745)		40,999
Total Funds	66,102	244,852	(242,745)	-	68,209

	Fund balances at 01/08/2022	Income	Expenditure	Transfers	Fund balances at 31/07/2023
Restricted funds	£	£	£	£	£
Higher needs funding	1,326	7,192	-	-	8,518
	-				-
Total Funds	1,326	7,192	-	-	8,518

WEMBDON SUNSHINERS PRE SCHOOL

England & Wales - Charity number 1024051

Accounts

**WEMBDON SUNSHINERS PRE SCHOOL
FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2022**

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Wembdon Sunshiners Pre School
Reference & Administrative Details
For the Year Ending 31 July 2022

The management committee serving during the year and since the year end were as follows:

J Dodden	(Appointed 20 July 2012)
L Lewis	(Appointed 24 September 2018)
L Rogers (Chair)	(Appointed 22 September 2020)
S Howard (Secretary)	(Resigned 27 September 2021)
S Sellick	(Resigned 27 September 2021)
K Pester	(Appointed 22 September 2020)
H Gold	(Appointed 27 September 2021)
L Hillman (Treasurer)	(Appointed 27 September 2021)
L Knight	(Appointed 27 September 2021)
L Lukins	(Resigned 27 September 2021)
K Lloyd	(Resigned 27 September 2021)
G Bateman	(Resigned 22 September 2022)
M Hillman	(Resigned 22 September 2022)
C Cornish	(Resigned 22 September 2022)
S Chrystall	(Appointed 22 September 2022)
L Williams	(Appointed 22 September 2022)
E Smith	(Appointed 22 September 2022)
A Kershaw	(Appointed 22 September 2022)
S Parr	(Appointed 22 September 2022)
S Millward	(Appointed 22 September 2022)
D Pester	(Appointed 22 September 2022)
M Davies	(Appointed 22 September 2022)

Registered Address:

The Green at Wembdon, Homberg Way, Wembdon, Bridgwater, Somerset, TA67BY

Registered Charity No: 1024051

Independent Examiner:

Catherine Flannery FCCA, FMAAT
South Devon Accounting Ltd, 6 Orchard Close, Newton Abbot, Devon, TQ12 6AL

Wembdon Sunshiners Pre School
Report of the Management Committee
For the Year Ending 31 July 2022

The management committee presents their annual report and financial statements of the Charity for the year ending 31st July 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the Charity's trust deed, Charities Act 2011 and 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 the Republic of Ireland (FRS 102).

Objectives & Activities

The Charity's main objective is 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 a pre school setting.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements & Performance

Once again, our staff pulled it out of the bag after another tough year. Covid restrictions had finally lifted, and we were able to return to some normality when the start of term came in September 2021.

Our Christmas raffle took place, which helped raise £545. Sadly, we were unable to hold a Christmas fayre, but we are still thrilled with the amount we raised. Staff members also pulled together and took part in a sponsored colour run to raise money for the pre school.

We were able to go on a school trip in July 2022, our first in over two years, which was such a lovely experience for our children. We also hosted a leavers party for our children who were leaving us to go to 'big' school.

Famly (our learning platform) has continued to be a huge success. On Famly the staff provide weekly observations and photos, almost a snapshot of the child's week of what they got up to. Parents can comment and interact on posts that are put up and contact each other if they choose to.

Wembdon Sunshiners Pre School
Report of the Management Committee (cont.)
For the Year Ending 31 July 2022

Financial Review

The Charity has a deficit of £13,285 for the year (£4,492 surplus in 2020/21). Activity and fundraising income was lower than in the previous period. Certain costs that had increased during the pandemic, such as cleaning etc., remained at the same level. Whilst many overheads were comparable with the previous year, costs that had been suppressed by Covid restrictions, e.g., activities, events, etc., returned. This has resulted in a deficit for the period.

The Charity is confident that this is an isolated event, and has looked to streamline systems and improve efficiency, e.g. the introduction of a new accounting system in the 2022/23 period. The current year's results already show increased income and a reduction in expenditure.

The Charity aims to hold sufficient funds in reserve to cover any redundancy costs should the preschool close in accordance with the recommendations set out by Local Government.

Structure, Governance & Management

Wembdon Sunshiners Pre School is an unincorporated charity governed by its constitution with charity registration number 1024051.

The Charity is run by a management committee the majority of whose members are elected at the Annual General Meeting and are parents of children who attend the Preschool along with two of the members of staff, the Preschool manager and office manager.

Approved by the management committee on 24th May 2023 and signed on its behalf by:



L Rogers
Chair

Wembdon Sunshiners Pre School
Examiners Report to the Trustees
For the Year Ending 31 July 2022

We report to the trustees on my examination of the accounts of the charity for the year ended 31 July 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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 to enable a proper understanding of the accounts to be reached.



Catherine Flannery FCCA, FMAAT

South Devon Accounting Ltd, 6 Orchard Close, Newton Abbot, Devon, TQ12 6AL

Wembdon Sunshiners Pre School
Statement of Financial Activities
For the Year Ending 31 July 2022

	Unrestricted funds	Restricted funds	Total funds 2022	2021
	£	£	£	£
Incoming resources				
Income and endowments from:				
Donations and legacies	-	-	-	-
Charitable activities	203,209	1,861	205,070	223,164
Other trading activities	3,357		3,357	6,656
Investments	8		8	162
Total	206,574	1,861	208,435	229,982
Resources expended				
Expenditure on:				
Raising funds	-	-	-	183
Charitable activities	221,185	535	221,720	225,307
Total	221,185	535	221,720	225,490
Net (deficit)/income	(14,611)	1,326	(13,285)	4,492
Reconciliation of funds:				
Total funds brought forward	80,713	-	80,713	76,221
Total funds carried forward	66,102	1,326	67,428	80,713

Wembdon Sunshiners Pre School
Balance Sheet
As at 31st July 2022

		2022	2021
		£	£
Fixed assets			
Tangible fixed assets	(Note 5)	9,614	10,501
Current assets			
Debtors	(Note 6)	-	7,119
Cash at bank and in hand		63,897	67,833
Total current assets		63,897	74,952
Creditors: amounts falling due within one year	(Note 7)	6,083	4,740
Net current assets		57,814	70,212
Total assets less current liabilities		67,428	80,713
Funds of the Charity			
Unrestricted funds	(Note 8)	66,102	80,713
Retricted funds		1,326	-
Total funds		67,428	80,713

The financial statements were approved by the committee on 24th May 2023 and signed on its behalf by



L Hillman
Treasurer

Wembdon Sunshiners Pre School
Notes to the Accounts
For the Year Ending 31 July 2022

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention, and in compliance with FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and 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), and the Charities Act 2011. The Charity is a public benefit entity. The accounts are prepared in sterling, which is the functional currency of the Charity. The trustees have taken advantage of the exemption available to small charities not to prepare a cash flow statement. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.2 Funds

The General fund is held with the purpose to support the charities primary activity which is 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.

The Fundraising account holds money raised outside of the primary charitable activity and is also unrestricted. This enables the charity to purchase new equipment and resources for the children and make a difference to the community.

Restricted funds represent grants or donations received for a specific object. The fund may only be expended for the specific object for which they were given.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

The following specific policies apply to categories of expenditure:

Costs of generating funds comprise the costs associated with attracting fundraising income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Support costs are those incurred directly in support of expenditure on the objects of the charity.

Wembdon Sunshiners Pre School
Notes to the accounts (cont.)
For the Year Ending 31 July 2022

Note 2 Analysis of income

		Unrestricted	
		funds	2021
		£	£
Donations and legacies:	Donations received	-	-
		-	-
Charitable activities:	Development and education of	203,209	217,649
		203,209	217,649
Other trading activities:	Fund raising events	3,001	5,919
	Sale of uniforms	356	737
		3,357	6,656
Income from investments:	Interest income	8	162
		8	162
TOTAL INCOME		206,574	224,467

This is stated after charging:

	2022	2021
	£	£
Depreciation - owned assets	2,404	1,813
Independent examiner's fees	600	420

Note 3 Analysis of expenditure

	2022	2021
	£	£
Expenditure on raising funds:		
Staging fundraising events	-	183
Total expenditure on raising funds	-	183
Expenditure on charitable activities:		
Development and education of children	193,213	204,063
Support costs	27,972	21,244
Total expenditure on charitable activities	221,185	225,307

Note 4 Support Costs

	2022	2021
	£	£
Support costs	8,011	1,953
Insurance	411	784
Rent, light and heat	15,697	14,159
Repairs and maintenance	354	-
Uniform	361	2,005
Bank charges	113	110
Depreciation	2,404	1,813
Governance	621	420
Total	27,972	21,244

Wembdon Sunshiners Pre School
Notes to the accounts (cont.)
For the Year Ending 31 July 2022

Note 5 Tangible fixed assets

5.1 Cost or valuation

	<u>Fixtures, Fittings & Equipment</u>	<u>Total</u>
	£	£
At the beginning of the year	14,942	14,942
Additions	1,517	1,517
Revaluations	-	-
Disposals	-	-
At end of the year	<u>16,459</u>	<u>16,459</u>

5.2 Depreciation and impairments

	20% Reducing balance	
At beginning of the year	4,441	4,441
Disposals	-	-
Depreciation	2,404	2,404
Impairment	-	-
At end of the year	<u>6,845</u>	<u>6,845</u>

5.3 Net book value

Net book value at the beginning of the year	<u>10,501</u>	<u>10,501</u>
Net book value at the end of the year	<u>9,614</u>	<u>9,614</u>

Note 6 Debtors and prepayments

	2022	2021
	£	£
Trade debtors	-	1,356
Other debtors	-	5,763
Total	<u>-</u>	<u>7,119</u>

Note 7 Creditors and accruals

	Amounts falling due within one year	
	2022	2021
	£	£
Trade creditors	-	2,055
Accruals and deferred income	1,927	2,685
Taxation and social security	4,156	-
Total	<u>6,083</u>	<u>4,740</u>

Wembdon Sunshiners Pre School
Notes to the accounts (cont.)
For the Year Ending 31 July 2022

Note 8 Movement in Funds

	Fund balances at 01/08/2021 £	Income £	Expenditure £	Transfers £	Fund balances at 31/07/2022 £
Unrestricted funds					
Fundraising fund	11,241	3,001	-	2,811	17,053
General	69,472	203,573	(221,185)	(2,811)	49,049
Total Funds	80,713	206,574	(221,185)	-	66,102

	Fund balances at 01/08/2021 £	Income £	Expenditure £	Transfers £	Fund balances at 31/07/2022 £
Restricted funds					
Higher needs funding	-	1,861	(535)	-	1,326
					-
Total Funds	-	1,861	(535)	-	1,326

WEMBDON SUNSHINERS PRE SCHOOL

England & Wales - Charity number 1024051

Accounts

WEMBDON SUNSHINERS PRE SCHOOL

FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2021

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Charity No. 1024051

WEMBDON SUNSHINERS PRE SCHOOL
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2021

The management committee serving during the year and since the year end were as follows:

L Rogers (Chair) (appointed 22 September 2020)
N Rosewarn (Treasurer)
S Howard (Secretary) (appointed 22 September 2020, resigned 27 September 2021)
D Mansfield (resigned 22 September 2020)
J Dodden
D Ballantine (resigned 1 January 2021)
L Lewis
S Scrivener
A Ardren (resigned 20 January 2021)
M Roberts (resigned 22 September 2020)
L Lukins (resigned 27 September 2021)
E Cocks (resigned 22 September 2020)
K Lloyd (appointed 22 September 2020)
K Pester (appointed 22 September 2020)
S Sellick (appointed 22 September 2020, resigned 27 September 2021)
G Bateman (appointed 27 September 2021)
L Knight (appointed 27 September 2021)
H Gold (appointed 27 September 2021)
L Hillman (appointed 27 September 2021)
M Hillman (appointed 27 September 2021)
C Cornish (appointed 27 September 2021)

Registered Address:

The Green
Homberg Way
Bridgwater
Somerset
TA6 7BY

Registered Charity No: 1024051

Independent Examiner:

Michelle Parsons
Arcadia Chartered Tax Advisers & Accountants
9 Elborough Gardens
Elborough
Weston super Mare
BS24 8PL

WEMBDON SUNSHINERS PRE SCHOOL
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2021

The management committee present their annual report and financial statements of the Charity for the year ended 31st July 2021. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the Charity's trust deed, Charities Act 2011 and 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 the Republic of Ireland (FRS 102).

Objectives and activities

The Charity's main objective is 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 a pre-school setting.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Achievements and Performance

We thought last year we had seen the last of the pandemic. Only for us to have endured more lockdowns which made it a very tough year but our wonderful staff and children persevered and continued to enhance their learning and make wonderful memories. The Charity were proud to continue to provide preschool services to key worker and vulnerable children throughout the year, and to all children when possible, enabling them to fulfil their main objective of enhancing the development and education of children under statutory school age and also allowing key worker parents to continue to work throughout lockdown.

A lot of work went into making sure we were compliant with all the covid rules. Lots of new rules like separating the children into 2 bubbles and staggering their pickup and drop off times so they didn't mix with one another. Cleaning increased dramatically with each area being sprayed before the other group could access that area. Staff all wore masks and didn't mix with staff from the other bubble. Isolating rules and testing rules certainly played havoc with children's attendance. The staff and children all rose to the challenge and adapted to all of the changes brilliantly.

We were fortunate to remain without any positive covid cases until July when we had to close both bubbles. We got to reopen on our last week of term to say goodbye to our school leaver children but unfortunately, we didn't have a leavers party or our annual summer trip.

We decided this year after a lot of research to change our learning platform from Tapestry to a new platform called Famly. Although it was a costly outlay it has really been a hit. During a time when sometimes we wouldn't see the children as much as we would like due to the pandemic, Famly helped us keep in touch. It enabled parents to message us via the app and keep us up to date with all the things they were doing whilst home. It has really helped with parent involvement, something here at Sunshiners we think is very important as we are proud of our close parent partnership.

On Famly the staff provide weekly observations and photos, almost a snapshot of the child's week of what they got up to. Parents are able to comment and interact on posts that are put up and contact each other if they choose to.

Once again, the covid pandemic massively impacted on the committee's ability to fundraise. We were having to try and come up with new and innovative ideas to fundraise. Eventually we came up with a wonderful idea, and managed to do a sponsored assault course and all our children's families really got behind this. For a week each child would take part in a different assault course that was set up in our Pre-school garden. We raised an incredible amount of just over £2,000 and the Preschool used some of their other fundraising money to be able to purchase some new outside equipment for the preschool children to use in the garden.

WEMBDON SUNSHINERS PRE SCHOOL
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2021

Achievements and performance (cont)

The new equipment consists of metal climbing equipment such as bridges, apexes and platforms for the children to jump off. It has really added to our wonderful outside area and enhanced use of our physical equipment. We continued with our annual summer raffle and reached out to local businesses to donate prizes but sadly many were unable to help due to being hit financially by the pandemic. Discos, Santa's grotto and quiz nights unfortunately couldn't take place to help us raise money due to there still being laws in place prohibiting mass meet ups.

Financial Review

The Charity has made a surplus of £4,492 in the year compared to a £96 deficit in 2020. This has been largely impacted by the covid pandemic which increased a number of costs including cleaning but also by an increase in staff wages and training.

During the year several large items were purchased, including new Samsung tablets as they needed to be faster for the use of the new platform Family. More tables were purchased to replace our old plastic ones, and new wooden chairs to go alongside the tables. These were purchased from Community playthings and come with a 10-year guarantee. Walkie talkies were purchased as we had 2 separate groups so it helped to coordinate all the room movements and also pick up and drops offs. The outside play equipment was our biggest purchase but has been very popular with all our children.

The Charity aims to hold sufficient funds in reserve to cover any redundancy costs should the preschool close in accordance with the recommendations set out by Local Government.

Structure, Governance and Management

Wembdon Sunshiners Pre School is an unincorporated charity governed by its constitution with charity registration number 1024051.

The Charity is run by a management committee the majority of whose members are elected at the Annual General Meeting and are parents of children who attend the preschool along with two of the members of staff, the preschool manager and office manager.

Approved by the management committee on 25th May, 2022 and signed on its behalf by:

.....

 L Rogers
 Chair

Wembdon Sunshiners Pre School
Independent Examiners Report to the Trustees
For the year ended 31 July 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 July 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.



Michelle Parsons
Arcadia Chartered Tax Advisers & Accountants
9 Elborough Gardens
Elborough
Weston Super Mare
BS24 8PL

Wembdon Sunshiners Pre School
Statement of financial activities
For the year ended 31 July 2021

	Unrestricted funds £	Restricted funds	Total funds 2021	2020 £
Incoming resources				
Income and endowments from:				
Donations and legacies	-	-	-	142
Charitable activities	217,649	5,515	223,164	217,108
Other trading activities	6,656	-	6,656	3,263
Investments	162	-	162	61
Total	224,467	5,515	229,982	220,574
Resources expended				
Expenditure on:				
Raising funds	183	-	183	60
Charitable activities	219,792	5,515	225,307	220,610
Total	219,975	5,515	225,490	220,670
Net (deficit)/income	4,492	-	4,492	(96)
Reconciliation of funds:				
Total funds brought forward	76,221	-	76,221	76,317
Total funds carried forward	80,713	-	80,713	76,221

Wembdon Sunshiners Pre School
Balance Sheet
As at 31 July 2021

		2021	2020
		£	£
Fixed assets			
Tangible fixed assets	(Note 5)	10,501	5,940
Current assets			
Debtors	(Note 6)	7,119	8,192
Cash at bank and in hand		67,833	64,117
<i>Total current assets</i>		<u>74,952</u>	<u>72,309</u>
Creditors: amounts falling due within one year	(Note 7)	4,740	2,028
<i>Net current assets</i>		<u>70,212</u>	<u>70,281</u>
<i>Total assets less current liabilities</i>		<u>80,713</u>	<u>76,221</u>
Funds of the Charity			
Unrestricted funds	(Note 8)	80,713	76,221
<i>Total funds</i>		<u>80,713</u>	<u>76,221</u>

The financial statements were approved by the committee on 25th May, 2022 and signed on its behalf by



N Roseworn
Treasurer

Wembdon Sunshiners Pre School
Notes to the accounts
For the year ended 31 July 2021

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention, and in compliance with FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and 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), and the Charities Act 2011. The Charity is a public benefit entity. The accounts are prepared in sterling, which is the functional currency of the Charity. The trustees have taken advantage of the exemption available to small charities not to prepare a cash flow statement. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.2 Funds

The General fund is held with the purpose to support the charities primary activity which is 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.

The Fundraising account holds money raised outside of the primary charitable activity and is also unrestricted. This enables the charity to purchase new equipment and resources for the children and make a difference to the community.

Restricted funds represent grants or donations received for a specific object. The fund may only be expended for the specific object for which they were given.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

The following specific policies apply to categories of expenditure:

Costs of generating funds comprise the costs associated with attracting fundraising income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Support costs are those incurred directly in support of expenditure on the objects of the charity.

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Wembdon Sunshiners Pre School
Notes to the accounts (cont)
For the year ended 31 July 2021

Note 2 Analysis of income

		Unrestricted funds	2020 £
Donations and legacies:	Donations received	-	100
	Milk grants received	-	42
	Total	-	142
Charitable activities:	Development and education of children	217,649	214,922
	Total	217,649	214,922
Other trading activities:	Fund raising events	5,919	3,216
	Sale of uniforms	737	47
	Total	6,656	3,263
Income from investments:	Interest income	162	61
	Total	162	61
TOTAL INCOME		224,467	218,388

Note 3 Analysis of expenditure

		2021 £	2020 £
Expenditure on raising funds:			
	Outgoing fundraising events	183	60
	Total expenditure on raising funds	183	60
Expenditure on charitable activities:			
	Development and education of children	204,063	202,356
	Support costs	21,244	18,254
	Total expenditure on charitable activities	225,307	220,610

Note 4 Support Costs

		2021 £	2020 £
Support costs			
	Administration and office costs	3,766	3,544
	Insurance	784	-
	Rent, light and heat	14,159	12,352
	Repairs and maintenance	-	575
	Uniform	2,005	1,192
	Bank charges	110	171
	Governance	420	420
	Total	21,244	18,254

Note 4 Net income for the year

This is stated after charging:

		2021 £	2020 £
	Independent examiner's fees	420	420

Wembdon Sunshiners Pre School
Notes to the accounts (cont)
For the year ended 31 July 2021

Note 5 **Tangible fixed assets**

5.1 Cost or valuation

	<u>Fixtures, fittings and equipment</u>	<u>Total</u>
	£	£
At the beginning of the year	7,753	7,753
Additions	7,189	7,189
Revaluations	-	-
Disposals	-	-
At end of the year	<u>14,942</u>	<u>14,942</u>

5.2 Depreciation and impairments

At beginning of the year	20% Reducing balance	1,813	1,813
Disposals		-	-
Depreciation		2,628	2,628
Impairment		-	-
At end of the year		<u>4,441</u>	<u>4,441</u>

5.3 Net book value

Net book value at the beginning of the year	5,940	5,940
Net book value at the end of the year	<u>10,501</u>	<u>10,501</u>

Note 6 **Debtors and prepayments**

	2021	2020
	£	£
Trade debtors	1,356	966
Other debtors	5,763	7,226
Total	<u>7,119</u>	<u>8,192</u>

Note 7 **Creditors and accruals**

	Amounts falling due within one year	
	2021	2020
	£	£
Trade creditors	2,054	776
Accruals and deferred income	2,685	420
Taxation and social security	-	832
Total	<u>4,740</u>	<u>2,028</u>

Wembdon Sunshiners Pre School
Notes to the accounts (cont)
For the year ended 31 July 2021

Note 8 Movement in funds

	Fund balances at 01/08/2020 £	Income £	Expenditure £	Transfers £	Fund balances at 31/07/2021 £
Unrestricted funds					
Fundraising fund	14,177	6,656	(183)	(9,409)	11,241
General	62,044	217,811	(219,792)	9,409	69,472
Total Funds	76,221	224,467	(219,975)	-	80,713

	Fund balances at 01/08/2020 £	Income £	Expenditure £	Transfers £	Fund balances at 31/07/2021 £
Restricted funds					
Higher needs funding	-	5,515	(5,515)	-	-
					-
Total Funds	-	5,515	(5,515)	-	-