

**STURMINSTER MARSHALL PRE-SCHOOL**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31<sup>st</sup> AUGUST 2021**

**Registered Charity Number: 1026037**

**Donohue Smith & Hartwell Ltd  
Suite 1a, 43 Fisherton Street, Salisbury, Wiltshire, SP2 7SU**

# **STURMINSTER MARSHALL PRE-SCHOOL**

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## **STURMINSTER MARSHALL PRE-SCHOOL**

### **Chairperson's Report For the year ended 31<sup>st</sup> August 2021**

The chairperson welcomed everyone and thanked them for attending the meeting.

All previous committee members stood down from their posts and a new committee has been formed for the coming year.

The preschool returned in September following a period of closure due to Covid 19 and very few children wanting to attend. Numbers of children on roll were good and hours attended were high as there were several children attending for 30 hours per week funded. Staff caught up on any courses needed through virtual learning. Preschool staff and children managed to complete the year without any covid cases directly. Parents followed our Covid protection rules which was much appreciate by the staff here.

Activities involving parents such as Sports Day and the Christmas party all took place with staff and children but due to Covid safety concerns, parents were not invited. Fun was had by all.

Fundraising was also affected but we did manage to support the Christmas raffle and a Rainbow raffle to raise funds for both Preschool and First School.

At the end of the summer term, our apprentice Francesca Baveridge had completed her qualifications and left to embark on her journey to become a Norland nanny. I wish her every success with this. Jan Ladbrook completed her level 2 qualification.

## **STURMINSTER MARSHALL PRE-SCHOOL**

### **Legal and Administrative details For the year ended 31<sup>st</sup> August 2021**

**Registered Charity Number**  
1026037

**Principle Address**  
Rear of First School  
78 High Street  
Sturminster Marshall  
Wimborne  
Dorset  
BH21 4AY

**Independent Examiner**  
Mrs C Smith FCCA  
Donohue Smith & Hartwell Ltd  
Suite 1a  
43 Fisherton Street  
Salisbury  
Wiltshire  
SP2 7SU

#### **Trustees**

The following acted as Trustees during the period:

Mr D Watt  
Mrs V Cannon  
Mrs L Warrener  
Mrs N Charman  
Mrs K Reynolds  
Mrs R Hergest  
Mrs C Hinks  
Miss S Clark  
Miss A Clark  
Miss C Wells  
Mrs D Purtill

## **STURMINSTER MARSHALL PRE-SCHOOL**

### **Report of the Trustees For the year ended 31<sup>st</sup> August 2021**

The trustees present their report with the financial statements of the charity for the year ended 31<sup>st</sup> August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2015.

#### **Governing document**

The charity is governed by a constitution, adopted 23<sup>rd</sup> February 1993.

#### **Recruitment and appointment of new trustees**

New trustees are appointed by current trustees.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **Objectives and aims**

To enhance the development and education of children below statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

Approved by the Trustees on .....

And signed on their behalf by ..... Mr D Watt

## **Independent Examiners Report to the Trustees of STURMINSTER MARSHALL PRE-SCHOOL**

I report on the accounts for the year ended 31<sup>st</sup> August 2021, which are set out on pages 8 to 16

### **Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 our 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 Charities Act;
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have 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.

Signed .....  
Donohue Smith & Hartwell Ltd

Date .....

# STURMINSTER MARSHALL PRE-SCHOOL

## Statement of Financial Activities For the year ended 31<sup>st</sup> August 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 total funds £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		328	-	328	159
Activities for generating funds	2	87,017	-	87,017	85,682
HMRC JRS grants		-	-	-	6,487
Grants		-	-	-	-
<b>Total incoming resources</b>		<u>87,344</u>	<u>-</u>	<u>87,344</u>	<u>92,328</u>
<b>Resources Expended</b>					
<b>Charitable activities</b>					
Charitable activities		85,796	-	85,796	84,318
Governance costs		<u>750</u>	<u>-</u>	<u>750</u>	<u>570</u>
		86,546	-	86,546	84,888
<b>Net incoming/outgoing resources</b>		799	-	799	7,439
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>72,552</u>	-	<u>72,552</u>	65,113
<b>Total funds carried forward</b>		<u>73,351</u>	<u>-</u>	<u>73,351</u>	<u>72,552</u>

# STURMINSTER MARSHALL PRE-SCHOOL

## Balance Sheet At 31<sup>st</sup> August 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 total funds £
<b>Fixed Assets</b>					
Tangible asses	5	10,316	146,023	156,339	156,339
<b>Current Assets</b>					
Cash at bank		66,835	-	66,835	73,644
Prepayments		257		257	175
<b>Creditors</b>					
Amounts falling due within one year	6	(4,057)		(4,057)	(11,582)
<b>Net current assets</b>		<u>63,035</u>	<u>-</u>	<u>63,035</u>	<u>62,237</u>
<b>Total assets less current liabilities</b>		73,351	146,023	219,374	218,575
<b>Creditors</b>					
Amounts falling due after more than one year	7	-	(146,023)	(146,023)	(146,023)
<b>Net assets</b>		<u>73,351</u>	<u>-</u>	<u>73,351</u>	<u>72,552</u>
<b>Funds</b>					
Unrestricted funds				73,351	72,552
Restricted funds					-
<b>Total funds</b>				<u>73,351</u>	<u>72,552</u>

The financial statements were approved by the Trustees on.....and  
were signed on their behalf by:

.....  
Mr D Watt - Chairperson



# **STURMINSTER MARSHALL PRE-SCHOOL**

## **Notes to the Financial Statements For the year ended 31<sup>st</sup> August 2021**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The Financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102), effective from 1st January 2015

#### **Cash flow**

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 102: Section 7 Cash Flow Statements 7.1b.

#### **Incoming resources**

All incoming resources becoming available to the charity during the year are included when there is a certainty of receipt.

#### **Resources Expended**

Charitable expenditure includes costs associated with particular projects in furtherance of the charity's objects.

Support costs comprise expenditure incurred in support of charitable activities and include an appropriate proportion of overheads.

Governance costs include all expenditure that is not directly related to the charitable activity. This includes trustees expenses and accountancy fees.

#### **Taxation**

No Corporation Tax is provided for, as Sturminster Marshall Pre-School, being a charity, is exempt. Subject to confirmation of the exception to corporation tax.

#### **Funds accounting**

General funds are unrestricted funds available for use at the discretion of the trustees in furtherance of the general activities of the charity and which have not been designated for other purposes.

Restricted funds are funds whose purpose has been restricted by donors making donations to the charity.

## STURMINSTER MARSHALL PRE-SCHOOL

### Notes to the Financial Statements For the year ended 31<sup>st</sup> August 2021

#### 2. ACTIVITIES FOR GENERATING FUNDS

	2021 £	2020 £
Fundraising income	765	2,877
Early year payments	69,169	61,926
Pre-School fees	14,977	17,283
Mother and toddler fees	-	-
Uniform sales	244	52
Other income	1,862	3,544
	<u>87,017</u>	<u>85,682</u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31<sup>st</sup> August 2021 nor for the year ended 31<sup>st</sup> August 2020

##### Trustees' Expenses

There were no trustees' expenses paid for the year ended 31<sup>st</sup> August 2021 nor for the year ended 31<sup>st</sup> August 2020.

#### 4. STAFF COSTS

	2021 £	2020 £
Wages and salaries	<u>65,874</u>	<u>59,625</u>

# STURMINSTER MARSHALL PRE-SCHOOL

## Notes to the Financial Statements For the year ended 31<sup>st</sup> August 2021

### 5. TANGIBLE FIXED ASSETS

	Freehold property £
<b>COST</b>	
Cost brought forward	156,339
Additions	-
	<u>156,339</u>
<b>NET BOOK VALUE</b>	
At 31st August 2020	<u>156,339</u>
At 31st August 2019	<u>156,339</u>

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

	2021 £	2020 £
Trade creditors	<u>4,057</u>	<u>11,582</u>

### 7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Other creditors	<u>146,023</u>	<u>146,023</u>

# STURMINSTER MARSHALL PRE-SCHOOL

## Notes to the Financial Statements For the year ended 31<sup>st</sup> August 2021

	At 1st Sept 2020 £	movement in funds £	At 31st Aug 2021 £
<b>Unrestricted funds</b>			
General fund	72,552	799	73,351
<b>Total funds</b>	<u>72,552</u>	<u>799</u>	<u>73,351</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	87,344	(86,546)	799
<b>Restricted funds</b>			
Grants	-	-	-
<b>Total funds</b>	<u>87,344</u>	<u>(86,546)</u>	<u>799</u>

# STURMINSTER MARSHALL PRE-SCHOOL

## Detailed statement of Financial Activities For the year ended 31<sup>st</sup> August 2021

	2021 £	2020 £
<b>Incoming resources</b>		
<b>Voluntary income</b>		
Gifts	<u>328</u>	<u>159</u>
	328	159
<b>Activities for generating funds</b>		
Fundraising income	765	2,877
Early year payments	69,169	61,926
Pre-School fees	14,977	17,283
Mother and toddler fees	-	-
Uniform sales	244	52
HMRC JRS grants	-	6,487
Other income	<u>1,862</u>	<u>3,544</u>
	87,017	92,169
<b>Total incoming resources</b>	<u>87,344</u>	<u>92,328</u>
<b>Resources Expended</b>		
<b>Governance costs</b>		
Accountancy	<u>750</u>	<u>570</u>
	750	570
<b>Support costs</b>		
Wages	65,874	59,625
Insurance	2,647	2,697
Light and heat	749	786
Telephone	433	822
Sundries	897	432
Fire equipment	-	-
Carried forward	70,599	64,362

# STURMINSTER MARSHALL PRE-SCHOOL

## Detailed statement of Financial Activities For the year ended 31<sup>st</sup> August 2021

	2021 £	2020 £
<b>Support costs</b>		
Brought forward	70,599	64,362
Maintenance	10,073	10,842
Cleaning and supplies	623	750
Books and office supplies	488	421
Uniforms	761	231
Subscriptions	788	590
Training courses	479	504
Resources and food	939	1,058
Outings	-	-
Fund raising expenses	-	302
Equipment	1,046	5,260
Bank charges	-	-
	<hr/> 85,796	<hr/> 84,318
<b>Total resources expended</b>	85,796	84,318
<b>Net (Expenditure)/income</b>	<hr/> <hr/> 799	<hr/> <hr/> 7,439

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