

**STURMINSTER MARSHALL PRE-SCHOOL**

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

**FOR THE YEAR ENDED**

**31<sup>st</sup> AUGUST 2022**

**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 2022**

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.

Returned to preschool with 20 on roll. We also collected some children from Reception where on a part time schedule. 5 members of staff.

The trip hazard on the path was repaired and the slabs around the sand pit were completed.

One child on role is SEND and had visits from other professionals – to continue all year.

Started year on £5021.45 deficit on this year's budget.

Following difficulties with parents getting to the setting outside of normal times, Salli Robinson, our early years advisor, Damien, Patsy and Nina met to find a solution. A camera was put in with a screen in the office and mobile connection for Preschool. This is not used to its full potential. A new member of the office staff works with a more logical approach, and we try to let them know if anyone is due to come in.

Due to having a younger year and cohort it was decided that it wasn't practical to do a nativity. The children learnt songs instead and these were uploaded to Tapestry. The children enjoyed a Christmas party.

In February all staff caught covid at the same time and the setting was shut for 6 days. This incurred a loss of £518.50. The preschool was also shut due to storm Eunice with a further loss of £84.02.

The children brought in Easter bonnets and also decorated eggs for a competition in school.

A child with SEND has been assessed by various professionals and has an EHCP. No provision was found for him for September so he will temporarily remain at Preschool in September.

## **STURMINSTER MARSHALL PRE-SCHOOL**

### **Legal and Administrative details For the year ended 31<sup>st</sup> August 2022**

#### **Registered Charity Number**

1026037

#### **Principle Address**

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

#### **Independent Examiner**

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  
Mr M Bullock  
Ms R Cox  
Mrs N Charman  
Ms J Ladbroke  
Mrs C Hinks  
Miss S Clark  
Miss A Clark

## **STURMINSTER MARSHALL PRE-SCHOOL**

### **Report of the Trustees For the year ended 31<sup>st</sup> August 2022**

The trustees present their report with the financial statements of the charity for the year ended 31<sup>st</sup> August 2022. 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 2022, 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 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 total funds £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		189	-	189	328
Activities for generating funds	2	71,895	-	71,895	87,017
HMRC JRS grants		-	-	-	-
Grants		-	-	-	-
<b>Total incoming resources</b>		<u>72,084</u>	<u>-</u>	<u>72,084</u>	<u>87,345</u>
<b>Resources Expended</b>					
<b>Charitable activities</b>					
Charitable activities		67,988	-	67,988	85,796
Governance costs		570	-	570	750
		<u>68,558</u>	<u>-</u>	<u>68,558</u>	<u>86,546</u>
<b>Net incoming/outgoing resources</b>		3,526	-	3,526	799
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>73,351</u>	-	<u>73,351</u>	72,552
<b>Total funds carried forward</b>		<u>76,877</u>	<u>-</u>	<u>76,877</u>	<u>73,351</u>

# STURMINSTER MARSHALL PRE-SCHOOL

## Balance Sheet At 31<sup>st</sup> August 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 total funds £
<b>Fixed Assets</b>					
Tangible asses	5	10,316	146,023	156,339	156,339
<b>Current Assets</b>					
Cash at bank		66,867	-	66,867	66,835
Prepayments		265		265	257
<b>Creditors</b>					
Amounts falling due within one year	6	(570)		(570)	(4,057)
<b>Net current assets</b>		<u>66,562</u>	<u>-</u>	<u>66,562</u>	<u>63,035</u>
<b>Total assets less current liabilities</b>		76,877	146,023	222,900	219,374
<b>Creditors</b>					
Amounts falling due after more than one year	7	-	(146,023)	(146,023)	(146,023)
<b>Net assets</b>		<u>76,877</u>	<u>-</u>	<u>76,877</u>	<u>73,351</u>
<b>Funds</b>					
Unrestricted funds				76,877	73,351
Restricted funds					-
<b>Total funds</b>				<u>76,877</u>	<u>73,351</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 2022**

### **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 2022

#### 2. ACTIVITIES FOR GENERATING FUNDS

	2022 £	2021 £
Fundraising income	378	765
Early year payments	51,057	69,169
Pre-School fees	19,983	14,977
Mother and toddler fees	-	-
Uniform sales	172	244
Other income	304	1,862
	<u>71,895</u>	<u>87,017</u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31<sup>st</sup> August 2022 nor for the year ended 31<sup>st</sup> August 2021

##### Trustees' Expenses

There were no trustees' expenses paid for the year ended 31<sup>st</sup> August 2022 nor for the year ended 31<sup>st</sup> August 2021.

#### 4. STAFF COSTS

	2022 £	2021 £
Wages and salaries	<u>50,752</u>	<u>65,874</u>

# STURMINSTER MARSHALL PRE-SCHOOL

## Notes to the Financial Statements For the year ended 31<sup>st</sup> August 2022

### 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

	2022 £	2021 £
Trade creditors	<u>570</u>	<u>4,057</u>

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

	2022 £	2021 £
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 2022

	At 1st Sept 2021 £	movement in funds £	At 31st Aug 2022 £
<b>Unrestricted funds</b>			
General fund	73,351	3,526	76,877
<b>Total funds</b>	<u>73,351</u>	<u>3,526</u>	<u>76,877</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	72,084	(68,558)	3,526
<b>Restricted funds</b>			
Grants	-	-	-
<b>Total funds</b>	<u>72,084</u>	<u>(68,558)</u>	<u>3,526</u>

# STURMINSTER MARSHALL PRE-SCHOOL

## Detailed statement of Financial Activities For the year ended 31<sup>st</sup> August 2022

	2022 £	2021 £
<b>Incoming resources</b>		
<b>Voluntary income</b>		
Gifts	<u>189</u>	<u>328</u>
	189	328
<b>Activities for generating funds</b>		
Fundraising income	378	765
Early year payments	51,057	69,169
Pre-School fees	19,983	14,977
Mother and toddler fees	-	-
Uniform sales	172	244
HMRC JRS/SSP grants	173	-
Other income	<u>131</u>	<u>1,862</u>
	71,895	87,017
<b>Total incoming resources</b>	<u>72,084</u>	<u>87,344</u>
<b>Resources Expended</b>		
<b>Governance costs</b>		
Accountancy	<u>570</u>	<u>750</u>
	570	750
<b>Support costs</b>		
Wages	50,752	65,874
Insurance	2,754	2,647
Light and heat	1,539	749
Telephone	540	433
Sundries	707	897
Fire equipment	-	-
Carried forward	56,292	70,599

# STURMINSTER MARSHALL PRE-SCHOOL

## Detailed statement of Financial Activities For the year ended 31<sup>st</sup> August 2022

	2022 £	2021 £
<b>Support costs</b>		
Brought forward	56,292	70,599
Maintenance	6,196	10,073
Cleaning and supplies	597	623
Books and office supplies	953	488
Uniforms	220	761
Subscriptions	702	788
Training courses	177	479
Resources and food	1,107	939
Outings	80	-
Fund raising expenses	-	-
Equipment	1,665	1,046
Bank charges	-	-
	<hr/> 67,988	<hr/> 85,796
<b>Total resources expended</b>	67,988	85,796
<b>Net (Expenditure)/income</b>	<hr/> <u>3,526</u>	<hr/> <u>799</u>

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