

BADGER PRE-SCHOOL

England & Wales · Charity number 1026983

Details

Other names	BADGERS PRESCHOOL, ST MATTHEWS PLAYGROUP, ST MATTHEWS PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	1993-10-08
Register	View on the Charity Commission register

Contact

Address C/o Holbrook Primary School
Wych Lane
Gosport
Hampshire
PO13 0JN

Phone 01329286011

Email badger-pre-school@hotmail.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: Badger Pre-School is located on the grounds of Holbrook Primary School in Bridgemary Gosport. We are registered with ofsted and can have 32 children at any one time in the pre-school. We offer high quality care and education for children from 2 years to school age (funding is available for 2 year olds who fit the criteria and 3-4 year olds)

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£182,210	£162,810	-	-
2024-08-31	£155,000	£153,000	-	-
2023-08-31	£132,128	£145,583	-	-
2022-08-31	£142,506	£135,912	-	-
2021-08-31	£135,992	£147,078	-	-
2020-08-31	£144,643	£148,126	-	-

Trustees

Name	Role	Appointed
TRACIE DENTON	Chair	2015-01-12
Hayley Manfield		2015-11-30

BADGER PRE-SCHOOL

England & Wales - Charity number 1026983

Accounts

BADGER PRE-SCHOOL

Financial Statements

For the period

1st September 2024 – 31st August 2025



BADGER PRE-SCHOOL

TRUSTEES' ANNUAL REPORT – 31ST AUGUST 2025

The trustees present their report for the period ended 31st August 2025

Administrative Details

The charity is registered with the Charity Commission and its registration number is 1026983.

The address of the charity is c/o Holbrook Primary School, Wych Lane, Bridgemary, Gosport, Hampshire PO13 0JN

The trustees who served during the period, and to the date of this report, are as follows:-

Tracie Denton – Chairperson
Hayley Manfield – Treasurer
Paula Cliba
Eliza Young
Emma Andrews

Governance and Management

The charity was established under a constitution adopted 15 September 1993, as amended on 9th November 2010 and 11th October 2011.

Objectives and Activities

Badger Pre-School is located on the grounds of Holbrook Primary School in Bridgemary, Gosport. We are registered with Ofsted and can have 32 children at any one time in the Pre-School. We offer high quality care and education for children from 2 years to school age. Funding is available for 2 year olds and 3-4 year olds.

The charity's 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 community groups.

Achievements and performance

Badger Pre-School has had a good year, full in capacity. In September we started back after the holidays and welcomed a whole new intake of children. We held a coffee morning in September as an opportunity for parents to meet committee members and staff.

In October we celebrated Halloween by having a Halloween dress up week to raise some funds. During November all key persons had meetings with parents and discussed their children's progress. Hallet Photography came in and took individual photos of the children. We also supported Children in Need Charity doing dress up days. December was a busy month full of glitter, dress up days and parties. We had our annual singing event in the local church followed by mince pies & tea/coffee and then held our Christmas raffle.

In the new year we welcomed more new children and we held some more events including dress up, world book day, where the children dressed up as their favourite book character and some of the parents came in and read with their children. We also held our Easter raffle and Easter hat competition.

In the summer term we welcomed more new children and we held an activity afternoon, raising funds with a Summer Raffle, a name the teddy competition and selling hot drinks and cakes. At the end of

BADGER PRE-SCHOOL

term, we held a Graduation Ceremony and said goodbye to the children leaving Badger Pre School and starting school.

Financial review

Badger Pre-School hold reserves of £117,212 (2024: £97,813) as at 31st August 2025, this is enough money to cover 6 months of running costs, at current levels if there was ever to be a significant change to the charities income.

Public benefit statement

The trustees have had due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

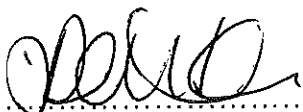
Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Tracie Denton - Chairperson
On behalf of the Trustees

Date: 16.01.26

BADGER PRE-SCHOOL

INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31st August 2025

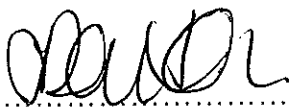
	<i>31st August 2025</i>		<i>31st August 2024</i>	
	£	£	£	£
Income				
Fees Received		10,966		20,400
HCC Funding		169,233		132,475
Job Retention Scheme		-		-
Fundraising Activities		1,320		1,449
Sundry income		693		232
Trips, Courses, etc		5		380
Interest		-		347
Total Income		<u>182,217</u>		<u>155,283</u>
Expenditure				
Wages and salaries	129,147		125,504	
Social security costs	417		2,179	
Employer's pension contribution	5,932		1,593	
Rent	15,213		15,098	
Tapestry	210		196	
Insurance	1,304		1,194	
Telephone	60		55	
Postage and Stationery	705		266	
Cleaning	703		857	
Paper, Print, Materials, Games and Toys	480		497	
Cost of Snacks	303		232	
Training Costs	1,881		868	
Cost of Clothing	517		252	
Miscellaneous expenses	678		506	
Repairs & Renewals	134		-	
Computer Software	214		-	
Travel	6		-	
Independent examination	618		588	
Professional fees	3,942		3,550	
Depreciation	352		417	
Food Vouchers	-		-	
Total Expenditure		<u>162,818</u>		<u>153,848</u>
Surplus / (Deficit)		<u>19,399</u>		<u>1,435</u>
Reconciliation of funds				
Balance at 31 st August 2024		<u>97,813</u>		<u>96,378</u>
Balance at 31st August 2025		<u>117,212</u>		<u>97,813</u>

BADGER PRE-SCHOOL

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st AUGUST 2025

	<i>31st August 2025</i>		<i>31st August 2024</i>	
	£	£	£	£
Fixed Assets	5	1,917		948
Current Assets				
Debtors	2,178		-	
Bank and Cash	<u>120,651</u>		<u>99,756</u>	
	122,829		99,756	
Current Liabilities				
Taxation and Social Security	-		1,376	
Other Creditors	865		783	
Accruals	<u>6,669</u>		<u>732</u>	
	7,534		2,891	
Net current assets		<u>115,295</u>		<u>96,865</u>
Net assets		<u>117,212</u>		<u>97,813</u>
Funds				
Unrestricted funds		<u>117,212</u>		<u>97,813</u>
Total funds		<u>117,212</u>		<u>97,813</u>

Approved by the Trustees:



.....
Tracie Denton - Chairperson
On behalf of the Trustees

Date: 16.01.26

BADGER PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

Badger Pre-School is a registered charity, number 1026983. The business address is shown in the information page.

Badger Pre-School meets the definition of a public benefit entity under section 34 of FRS102. Assets and liabilities are initially recognised at historical cost or transactional value, unless otherwise stated in the relevant accounting policy.

2. Basis of preparation

The financial statements have been prepared under historical cost convention and in accordance 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) (effective October 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice.

The accounting period has been extended so as to be consistent with the school year.

3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a straight line basis as follows:

Play equipment	25%
Fixtures and fittings	25%
Computer equipment	33.33%

4. Employees

The average number of employees during the year was 9 (2024: 9).

There are no employees who received total employee benefits or more than £60,000 (2024: Nil).

No trustees received remuneration or were reimbursed for expenses in the year (2024: Nil).

BADGER PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

5. Tangible Fixed Assets

	Play equipment	Computer equipment	Fixtures and fittings	Total
Cost				
At 1 st September 2024	6,026	4,404	24,917	35,347
Additions in the year	392	862	67	1,322
And 31 st August 2025	<u>6,418</u>	<u>5,266</u>	<u>24,984</u>	<u>36,668</u>
Depreciation				
At 1 st September 2024	6,026	3,770	24,603	34,399
Charge for the year	98	158	96	352
At 31 st August 2025	<u>6,124</u>	<u>3,928</u>	<u>24,699</u>	<u>34,751</u>
Net book values				
At 31 st August 2025	<u>294</u>	<u>1,338</u>	<u>285</u>	<u>1,917</u>
At 31 st August 2024	<u>-</u>	<u>634</u>	<u>314</u>	<u>948</u>

6. Related party transactions

There were no related party transactions during the period.

BADGER PRE-SCHOOL

Independent Examiner's Report to the Trustees of Badger Pre-School

I report on the accounts of the charity for the period ended 31st August 2025, which are set out on pages 1 to 6.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.



.....
Kerry Lawrance FCA

Date: 27TH JANUARY 2026

Compass Accountants Limited
Venture House, The Tanneries
East Street, Titchfield, Hants.
PO14 4AR

BADGER PRE-SCHOOL

England & Wales - Charity number 1026983

Accounts

BADGER PRE-SCHOOL

Financial Statements

For the period

1st September 2023 – 31st August 2024



BADGER PRE-SCHOOL

TRUSTEES' ANNUAL REPORT – 31ST AUGUST 2024

The trustees present their report for the period ended 31st August 2024.

Administrative details

The charity is registered with the Charity Commission and its registration number is 1026983.

The address of the charity is c/o Holbrook Primary School, Wych Lane, Bridgemary, Gosport, Hampshire, PO13 0JN.

The trustees who served during the period, and to the date of this report, are as follows:

Tracie Denton - Chairperson
Hayley Manfield – Treasurer
Kally Oakton
Tracey Gray
Hayleigh Barnard

Governance and management

The charity was established under a constitution adopted 15 September 1993, as amended on 9th November 2010 and 11th October 2011.

Objectives and activities

The charity's 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 community groups.

Badger Pre-School is located on the grounds of Holbrook Primary School in Bridgemary, Gosport. We are registered with Ofsted and can have 32 children at any one time in the pre-school. We offer high quality care and education for children from 2 years to school age. Funding is available for 2-year-olds and 3–4-year-olds.

Achievements and performance

Badger Pre-School have had a good year, full in capacity. In September we started back after the holidays and welcomed a whole new intake of children. During November all key persons had meetings with parents and discussed their children's progress. Hallet photography came in and took individual photos of the children. We also supported Children in Need Charity doing dress up days. December was a busy month full of glitter, dress up days and parties. We held a raffle to raise funds.

In the new year we welcomed more new children and held some events, dress up, raffles and open mornings. In July we held a summer raffle to raise funds and said goodbye to our children going to school.

BADGER PRE-SCHOOL

Financial review

Badger Pre-School hold reserves of £97,813 (2023: £96,378) as at 31st August 2024, this is enough money to cover 6 months of running costs, at current levels if there was ever to be a significant change to the charities income.

Public benefit statement

The trustees have had due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



.....
Tracie Denton - Chairperson
On behalf of the Trustees

Date: 22 April 2025

BADGER PRE-SCHOOL

INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31st August 2024

	31st August 2024		31st August 2023	
	£	£	£	£
Income				
Fees Received		20,400		22,375
HCC Funding		132,475		105,398
Job Retention Scheme		-		-
Fundraising Activities		1,449		1,076
Sundry income		232		2,865
Trips, Courses, etc		380		380
Interest		347		34
Total Income		<u>155,283</u>		<u>132,128</u>
Expenditure				
Wages and salaries	125,504		114,119	
Social security costs	2,179		2,197	
Employer's pension contribution	1,593		-	
Rent	15,098		14,354	
Tapestry	192		146	
Insurance	1,194		1,139	
Telephone	55		185	
Postage and Stationery	266		300	
Cleaning	857		2,070	
Paper, Print, Materials, Games and Toys	497		2,348	
Cost of Snacks	232		468	
Training Costs	868		1,218	
Cost of Clothing	252		493	
Miscellaneous expenses	506		1,320	
Independent examination	588		480	
Professional fees	3,550		4,109	
Depreciation	417		212	
Food Vouchers	-		425	
Total Expenditure		<u>153,848</u>		<u>145,583</u>
Surplus / (Deficit)		<u>1,435</u>		<u>(13,455)</u>
Reconciliation of funds				
Balance at 31 st August 2023		<u>96,378</u>		<u>109,833</u>
Balance at 31st August 2024		<u>97,813</u>		<u>96,378</u>

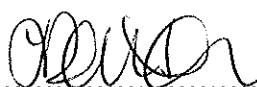
None (2023: £425) of HCC Funding was restricted for food vouchers following the 'National free school meals voucher scheme' by the government to provide support for disadvantaged families.

BADGER PRE-SCHOOL

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st AUGUST 2024

	<i>31st August 2024</i>		<i>31st August 2023</i>	
	£	£	£	£
Fixed Assets	5	948		565
Current Assets				
Bank and Cash	99,756		97,480	
Current Liabilities				
Taxation and Social Security	1,376		489	
Other Creditors	783		458	
Accruals	732		720	
	<u>2,891</u>		<u>1,667</u>	
Net current assets		<u>96,865</u>		<u>95,813</u>
Net assets		<u>97,813</u>		<u>96,378</u>
Funds				
Unrestricted funds		<u>97,813</u>		<u>96,378</u>
Total funds		<u>97,813</u>		<u>96,378</u>

Approved by the Trustees:



.....
Tracie Denton - Chairperson
On behalf of the Trustees

Date: 22 April 2025

BADGER PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

Badger Pre-School is a registered charity, number 1026983. The business address is shown in the information page.

Badger Pre-School meets the definition of a public benefit entity under section 34 of FRS102. Assets and liabilities are initially recognised at historical cost or transactional value, unless otherwise stated in the relevant accounting policy.

2. Basis of preparation

The financial statements have been prepared under historical cost convention and in accordance 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) (effective October 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice.

The accounting period has been extended so as to be consistent with the school year.

3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a straight line basis as follows:

Play equipment	25%
Fixtures and fittings	25%
Computer equipment	33.33%

4. Employees

The average number of employees during the year was 9 (2023: 9).

There are no employees who received total employee benefits or more than £60,000 (2023: Nil).

No trustees received remuneration or were reimbursed for expenses in the year (2023: Nil).

BADGER PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

5. Tangible Fixed Assets

	Play equipment	Computer equipment	Fixtures and fittings	Total
Cost				
At 1 st September 2023	6,026	3,604	24,917	34,547
Additions in the year	-	800	-	800
And 31 st August 2024	<u>6,026</u>	<u>4,404</u>	<u>24,917</u>	<u>35,347</u>
Depreciation				
At 1 st September 2023	6,026	3,458	24,498	33,982
Charge for the year	-	312	105	417
At 31 st August 2024	<u>6,026</u>	<u>3,770</u>	<u>24,603</u>	<u>34,399</u>
Net book values				
At 31 st August 2024	<u>-</u>	<u>634</u>	<u>314</u>	<u>948</u>
At 31 st August 2023	<u>-</u>	<u>146</u>	<u>419</u>	<u>565</u>

6. Related party transactions

There were no related party transactions during the period.

BADGER PRE-SCHOOL

Independent Examiner's Report to the Trustees of Badger Pre-School

I report on the accounts of the charity for the period ended 31st August 2024, which are set out on pages 1 to 6.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

.....
Kerry Lawrance FCA

Date: 25 April 2025

Compass Accountants Limited
Venture House, The Tanneries
East Street, Titchfield, Hants.
PO14 4AR

BADGER PRE-SCHOOL

England & Wales - Charity number 1026983

Accounts

BADGER PRE-SCHOOL

Financial Statements

For the period

1st September 2022 – 31st August 2023



BADGER PRE-SCHOOL

TRUSTEES' ANNUAL REPORT – 31ST AUGUST 2023

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Kally Oakton

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Governance and management

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Objectives and activities

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Achievements and performance

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BADGER PRE-SCHOOL

Financial review

Badger Pre-School hold reserves of £96,378 (2022: £109,833) as at 31st August 2023, this is enough money to cover 6 months of running costs, at current levels if there was ever to be a significant change to the charities income.

Public benefit statement

The trustees have had due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.....
Tracie Denton - Chairperson
On behalf of the Trustees

Date:

BADGER PRE-SCHOOL

INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31st August 2023

	31st August 2023		31st August 2022	
	£	£	£	£
<i>Income</i>				
Fees Received		22,375		19,921
HCC Funding		105,398		112,755
Job Retention Scheme		-		-
Fundraising Activities		1,076		740
Sundry income		2,865		8,610
Trips, Courses, etc		380		480
Interest		34		-
Total Income		<u>132,128</u>		<u>142,506</u>
<i>Expenditure</i>				
Staff costs	116,316		105,176	
Rent	14,354		13,955	
Tapestry	146		141	
Insurance	1,139		1,106	
Telephone	185		180	
Postage and Stationery	300		335	
Cleaning	2,070		2,630	
Paper, Print, Materials, Games and Toys	2,348		1,499	
Cost of Snacks	468		308	
Training Costs	1,218		304	
Cost of Clothing	493		471	
Miscellaneous expenses	1,320		420	
Accountancy	480		465	
Professional fees	4,109		5,636	
Depreciation	212		296	
Entertainment	-		1,355	
Food Vouchers	425		1,635	
Total Expenditure		<u>145,583</u>		<u>135,912</u>
Surplus / (Deficit)		<u>(13,455)</u>		<u>6,594</u>
Reconciliation of funds				
Balance at 31 st August 2022		<u>109,833</u>		<u>103,239</u>
Balance at 31st August 2023		<u>96,378</u>		<u>109,833</u>

£425 (2022: £1,635) of HCC Funding was restricted for food vouchers following the 'National free school meals voucher scheme' by the government to provide support for disadvantaged families.

BADGER PRE-SCHOOL

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st AUGUST 2023

	31st August 2023		31st August 2022	
	£	£	£	£
Fixed Assets		565		777
Current Assets				
Bank and Cash	97,480		109,521	
Current Liabilities				
Taxation and Social Security	489		-	
Other Creditors	458		-	
Accruals	720		465	
Net current assets		<u>95,813</u>		<u>109,056</u>
Net assets		<u>96,378</u>		<u>109,833</u>
Funds				
Unrestricted funds		<u>96,378</u>		<u>109,833</u>
Total funds		<u>96,378</u>		<u>109,833</u>

Approved by the Trustees:

.....
Tracie Denton - Chairperson
On behalf of the Trustees

Date:

BADGER PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

Badger Pre-School is a registered charity, number 1026983. The business address is shown in the information page.

Badger Pre-School meets the definition of a public benefit entity under section 34 of FRS102. Assets and liabilities are initially recognised at historical cost or transactional value, unless otherwise stated in the relevant accounting policy.

2. Basis of preparation

The financial statements have been prepared under historical cost convention and in accordance 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) (effective October 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice.

The accounting period has been extended so as to be consistent with the school year.

3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a straight line basis as follows:

Play equipment	25%
Fixtures and fittings	25%
Computer equipment	33.33%

4. Employees

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

There are no employees who received total employee benefits or more than £60,000 (2022: Nil).

No trustees received remuneration or were reimbursed for expenses in the year (2022: Nil).

BADGER PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

5. Tangible Fixed Assets

	Play equipment	Computer equipment	Fixtures and fittings	Total
Cost				
At 1 st September 2022	6,026	3,604	24,917	34,547
Additions in the year	-	-	-	-
And 31 st August 2023	<u>6,026</u>	<u>3,604</u>	<u>24,917</u>	<u>34,547</u>
Depreciation				
At 1 st September 2022	6,026	3,386	24,358	33,770
Charge for the year	-	72	140	212
At 31 st August 2023	<u>6,026</u>	<u>3,458</u>	<u>24,498</u>	<u>33,982</u>
Net book values				
At 31 st August 2023	<u>-</u>	<u>146</u>	<u>419</u>	<u>565</u>
At 31 st August 2022	<u>-</u>	<u>218</u>	<u>559</u>	<u>777</u>

6. Related party transactions

There were no related party transactions during the period.

BADGER PRE-SCHOOL

Independent Examiner's Report to the Trustees of Badger Pre-School

I report on the accounts of the charity for the period ended 31st August 2023, which are set out on pages 1 to 6.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

.....
Kerry Lawrance FCA

Date:

Compass Accountants Limited
Venture House, The Tanneries
East Street, Titchfield, Hants.
PO14 4AR

BADGER PRE-SCHOOL

England & Wales - Charity number 1026983

Accounts

BADGER PRE-SCHOOL

Financial Statements

For the period

1st September 2021 – 31st August 2022



BADGER PRE-SCHOOL

TRUSTEES' ANNUAL REPORT – 31ST AUGUST 2022

The trustees present their report for the period ended 31st August 2022.

Administrative details

The charity is registered with the Charity Commission and its registration number is 1026983.

The address of the charity is c/o Holbrook Primary School, Wych Lane, Bridgemary, Gosport, Hampshire, PO13 0JN.

The trustees who served during the period, and to the date of this report, are as follows:

Tracie Denton - Chairperson
Hayley Manfield – Treasurer
Fay Leacock - secretary
Sarah Pettit
Arisa Remimarte-Lozberga

Governance and management

The charity was established under a constitution adopted 15 September 1993, as amended on 9th November 2010 and 11th October 2011.

Objectives and activities

The charity's 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 community groups.

Badger Pre-School is located on the grounds of Holbrook Primary School in Bridgemary, Gosport. We are registered with Ofsted and can have 32 children at any one time in the pre-school. We offer high quality care and education for children from 2 years to school age. Funding is available for 2-year-olds and 3–4-year-olds.

Achievements and performance

Badger Pre-School have had a good year, full in capacity. In September we started back after the holidays and welcomed a whole new intake of children. During November all key persons had meetings with parents and discussed their children's progress. Hallet photography came in and took individual photos of the children. We also supported Children in Need Charity doing dress up days. December was a busy month full of glitter, dress up days and parties. We held a raffle to raise funds.

In the new year we welcomed more new children and held some events, dress up, raffles and open mornings. In July we held a summer raffle to raise funds and said goodbye to our children going to school.

BADGER PRE-SCHOOL

Financial review

Badger Pre-School hold reserves of £109,833 as at 31st August 2022, is this enough money to cover 12 months of running costs, at current levels if there was ever to be a significant change to the charities income.

Public benefit statement

The trustees have had due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



.....
Tracie Denton - Chairperson
On behalf of the Trustees

Date:

BADGER PRE-SCHOOL

INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31st August 2022

	31st August 2022		31st August 2021	
	£	£	£	£
Income				
Fees Received		19,921		18,203
HCC Funding		112,755		115,342
Job Retention Scheme		-		1,683
Fundraising Activities		740		764
Sundry income		8,610		-
Trips, Courses, etc		480		-
Total Income		<u>142,506</u>		<u>135,992</u>
Expenditure				
Staff costs	105,176		106,269	
Rent	13,955		18,616	
Tapestry	141		130	
Insurance	1,106		1,081	
Telephone	180		300	
Postage and Stationery	335		236	
Cleaning	2,630		3,090	
Paper, Print, Materials, Games and Toys	1,499		1,085	
Cost of Snacks	308		102	
Training Costs	304		1,028	
Cost of Clothing	471		462	
Purchases	-		755	
Miscellaneous expenses	420		557	
Donations	-		2,594	
Independent examination	465		388	
Professional fees	5,636		3,637	
Depreciation	296		6,748	
Entertainment	1,355		-	
Food Vouchers	1,635		-	
Total Expenditure		<u>135,912</u>		<u>147,078</u>
Surplus / (Deficit)		<u>6,594</u>		<u>(11,086)</u>
Reconciliation of funds				
Balance at 31 st August 2021		<u>103,239</u>		<u>114,325</u>
Balance at 31st August 2022		<u>109,833</u>		<u>103,239</u>

£1,635 of HCC Funding was restricted for food vouchers following the 'National free school meals voucher scheme' by the government to provide support for disadvantaged families.

BADGER PRE-SCHOOL

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st AUGUST 2022

	31st August 2022		31st August 2021	
	£	£	£	£
Fixed Assets				
Play Equipment	-		-	
Computer Equipment	218		327	
Fixtures and Fittings	<u>559</u>		<u>746</u>	
		777		1,073
Current Assets				
Bank and Cash	109,521		102,631	
Current Liabilities				
Accruals	<u>465</u>		<u>465</u>	
Net current assets		<u>109,056</u>		<u>102,166</u>
Net assets		<u>109,833</u>		<u>103,239</u>
Funds				
Unrestricted funds		<u>109,833</u>		<u>103,239</u>
Total funds		<u>109,833</u>		<u>103,239</u>

Approved by the Trustees:



.....
Tracie Denton - Chairperson
On behalf of the Trustees

Date:

BADGER PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

Badger Pre-School is a registered charity, number 1026983. The business address is shown in the information page.

Badger Pre-School meets the definition of a public benefit entity under section 34 of FRS102. Assets and liabilities are initially recognised at historical cost or transactional value, unless otherwise stated in the relevant accounting policy.

2. Basis of preparation

The financial statements have been prepared under historical cost convention and in accordance 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) (effective October 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice.

The accounting period has been extended so as to be consistent with the school year.

3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a straight line basis as follows:

Play equipment	25%
Fixtures and fittings	25%
Computer equipment	33.33%

4. Employees

The average number of employees during the year was 9 (2021: 9).

There are no employees who received total employee benefits or more than £60,000 (2021: Nil).

No trustees received remuneration or were reimbursed for expenses in the year (2021: Nil).

BADGER PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

5. Tangible Fixed Assets

	Play equipment	Computer equipment	Fixtures and fittings	Total
Cost				
At 1 st September 2021	6,026	3,604	24,917	34,547
Additions in the year	-	-	-	-
And 31 st August 2022	<u>6,026</u>	<u>3,604</u>	<u>24,917</u>	<u>34,547</u>
Depreciation				
At 1 st September 2021	6,026	3,277	24,171	33,474
Charge for the year	-	109	187	296
At 31 st August 2022	<u>6,026</u>	<u>3,386</u>	<u>24,358</u>	<u>33,770</u>
Net book values				
At 31 st August 2022	<u>-</u>	<u>218</u>	<u>559</u>	<u>777</u>
At 31 st August 2021	<u>-</u>	<u>327</u>	<u>746</u>	<u>1,073</u>

6. Related party transactions

There were no related party transactions during the period.

BADGER PRE-SCHOOL

Independent Examiner's Report to the Trustees of Badger Pre-School

I report on the accounts of the charity for the period ended 31st August 2022, which are set out on pages 1 to 6.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.



.....
Kerry Lawrance FCA

Date: 26 JANUARY 2022

Compass Accountants Limited
Venture House, The Tanneries
East Street, Titchfield, Hants.
PO14 4AR

BADGER PRE-SCHOOL

England & Wales - Charity number 1026983

Accounts

BADGER PRE-SCHOOL

Financial Statements

For the period

1st September 2020 – 31st August 2021



BADGER PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

The trustees present their report for the period ended 31st August 2021.

Administrative details

The charity is registered with the Charity Commission and its registration number is 1026983.

The address of the charity is c/o Holbrook Primary School, Wych Lane, Bridgemary, Gosport, Hampshire, PO13 0JN.

The trustees who served during the period, and to the date of this report, are as follows:

Tracie Denton - Chairperson
Hayley Manfield – Treasurer
Sheridan Lewis - Secretary
Fay Leacock
Sarah Pettit
Arisa Remimarte-Lozberga

Governance and management

The charity was established under a constitution adopted 15 September 1993, as amended on 9th November 2010 and 11th October 2011.

Objectives and activities

The charity's 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 community groups.

Badger Pre-School is located on the grounds of Holbrook Primary School in Bridgemary, Gosport. We are registered with Ofsted and can have 32 children at any one time in the pre-school. We offer high quality care and education for children from 2 years to school age. Funding is available for 2-year-olds who fit the criteria and 3–4-year-olds.

Achievements and performance

Badger Pre-School have had a good year, despite challenges. In September we started back after the holidays and welcomed a whole new intake of children who started with us, all a little different this year with the COVID-19 pandemic. During November all key persons had meetings with parents and discussed their children's progress. Hallet photography came in and took individual photos of the children. We also supported Children in Need Charity doing dress up days. December was a busy month full of glitter, dress up days and parties. We held a raffle to raise funds.

In the new year we welcomed more new children and held some events, still restricted by COVID. We received a generous donation from HMS Diamond to pay for our fence repairs. We unfortunately suffered with several COVID closures during the next few months. In July we held a summer raffle to raise funds and said goodbye to our children going to school.

BADGER PRE-SCHOOL

Financial review

The financial results for the year show reserves to be £103,239 as at 31st August 2021. Badger Pre-School hold reserves of £103,239 as this is enough money to cover 12 months of running costs, at current levels if there was ever to be a significant change to the charities income.

Public benefit statement

The trustees have had due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.


Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Tracie Denton - Chairperson
On behalf of the Trustees

Date: 12.01.22.

BADGER PRE-SCHOOL**INCOME AND EXPENDITURE ACCOUNT*****FOR THE PERIOD ENDED 31st August 2021***

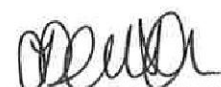
	31st August 2021		31st August 2020	
	£	£	£	£
<i>Income</i>				
Fees Received	18,203		12,725	
HCC Funding	115,342		126,663	
Job Retention Scheme	1,683		2,954	
Fundraising Activities	764		1,243	
Bank Interest	-		-	
Sundry income	-		1,058	
Total Income		<u>135,992</u>		<u>144,643</u>
<i>Expenditure</i>				
Staff costs	106,269		116,174	
Rent	18,616		13,585	
Tapestry	130		-	
Insurance	1,081		1,080	
Telephone	300		451	
Postage and Stationery	236		289	
Cleaning	3,090		1,798	
Paper, Print, Materials, Games and Toys	1,085		831	
Cost of Snacks	102		53	
Training Costs	1,028		835	
Travelling expenses	-		22	
Cost of Clothing	462		208	
Purchases	755		404	
Miscellaneous expenses	557		426	
Donations	2,594		64	
Independent examination	388		388	
Professional fees	3,637		4,030	
Depreciation	6,748		7,488	
Total Expenditure		<u>147,078</u>		<u>148,126</u>
(Deficit)/Surplus		<u>(11,086)</u>		<u>(3,483)</u>
Reconciliation of funds				
Balance at 31 st August 2020		<u>114,325</u>		<u>117,808</u>
Balance at 31st August 2021		<u>103,239</u>		<u>114,325</u>

All income and expenditure relates to unrestricted funds

BADGER PRE-SCHOOL**STATEMENT OF ASSETS AND LIABILITIES AS AT 31st AUGUST 2021**

	31st August 2021		31st August 2020	
	£	£	£	£
Fixed Assets				
Play Equipment	-		355	
Computer Equipment	327		-	
Fixtures and Fittings	746		5,980	
		1,073		6,335
Current Assets				
Bank and Cash	102,631		108,455	
Current Liabilities				
Accruals	465		465	
Net current assets		<u>102,166</u>		<u>107,990</u>
Net assets		<u>103,239</u>		<u>114,325</u>
Funds				
Unrestricted funds		<u>103,239</u>		<u>114,325</u>
Total funds		<u>103,239</u>		<u>114,325</u>

Approved by the Trustees:

Tracie Denton - Chairperson
On behalf of the Trustees

Date: 12 . 01 . 22 .

BADGER PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

Badger Pre-School is a registered charity, number 1026983. The business address is shown in the information page.

Badger Pre-School meets the definition of a public benefit entity under section 34 of FRS102. Assets and liabilities are initially recognised at historical cost or transactional value, unless otherwise stated in the relevant accounting policy.

2. Basis of preparation

The financial statements have been prepared under historical cost convention and in accordance 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) (effective October 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice.

The accounting period has been extended so as to be consistent with the school year.

3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a straight line basis as follows:

Play equipment	25%
Fixtures and fittings	25%
Computer equipment	33.33%

4. Employees

The average number of employees during the year was 9 (2020: 9).

There are no employees who received total employee benefits or more than £60,000 (2020: Nil).

No trustees received remuneration or were reimbursed for expenses in the year (2020: Nil).

BADGER PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

5. Tangible Fixed Assets

	Play equipment	Computer equipment	Fixtures and fittings	Total
Cost				
At 1 st September 2020	6,026	3,114	23,922	33,062
Additions in the year	-	490	995	1,485
And 31 st August 2021	<u>6,026</u>	<u>3,604</u>	<u>24,917</u>	<u>34,547</u>
Depreciation				
At 1 st September 2020	5,671	3,114	17,942	26,727
Charge for the year	355	163	6,229	6,747
At 31 st August 2021	<u>6,026</u>	<u>3,277</u>	<u>24,171</u>	<u>33,474</u>
Net book values				
At 31 st August 2021	<u>0</u>	<u>327</u>	<u>746</u>	<u>1,073</u>
At 31 st August 2020	<u>355</u>	<u>-</u>	<u>5,980</u>	<u>6,335</u>

6. Related party transactions

There were no related party transactions during the period.

BADGER PRE-SCHOOL

Independent Examiner's Report to the Trustees of Badger Pre-School

I report on the accounts of the charity for the period ended 31st August 2021, which are set out on pages 1 to 6.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

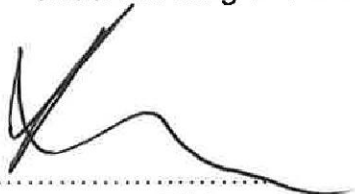
Basis of independent examiner's report

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.



Kerry Lawrance FCA

Date: 18 JANUARY 2022

Compass Accountants Limited
Venture House, The Tanneries
East Street, Titchfield, Hants.
PO14 4AR

BADGER PRE-SCHOOL

England & Wales - Charity number 1026983

Accounts

BADGER PRE-SCHOOL
Financial Statements
For the 13 month period
1st August 2019 – 31st August 2020



BADGER PRE-SCHOOL

TRUSTEES' ANNUAL REPORT

The trustees present their report for the period ended 31st August 2020.

Administrative details

The charity is registered with the Charity Commission and its registration number is 1026983.

The address of the charity is c/o Holbrook Primary School, Wych Lane, Bridgemary, Gosport, Hampshire, PO13 0JN.

The trustees who served during the period, and to the date of this report, are as follows:

Tracie Denton - Chairperson
Hayley Manfield – Vice Chairperson
Sheridan Lewis - Secretary
Hayley Tabb - Treasurer
Fay Leacock
Stephanie Hartley
Caroline Lewis
Michelle Jacobs
Kally Oakton

Governance and management

The charity was established under a constitution adopted 15 September 1993, as amended on 9th November 2010 and 11th October 2011.

Objectives and activities

The charity's 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 community groups.

Badger Pre-School is located on the grounds of Holbrook Primary School in Bridgemary, Gosport. We are registered with Ofsted and can have 32 children at any one time in the pre-school. We offer high quality care and education for children from 2 years to school age. Funding is available for 2 year olds who fit the criteria and 3-4 year olds.

Achievements and performance

Badger Pre-School have had a good year. In September we started back after the holidays and welcomed a whole new intake of children who started with us and Staff undertook home visits for each child. October, we had a Halloween dress up event and raised money for us. During November all key persons had meetings with parents and discussed their children's progress. Hallet photography came in and took individual photos of the children. We also supported Children in Need Charity doing dress up days. December was a busy month full of glitter, dress up days and parties. We had a singing in the church event followed by a raffle raising funds. We had a quiet start to the year. A sponsored bear hunt in February and a generous donation from HMS Diamond SNR mess.

BADGER PRE-SCHOOL

Then COVID-19 came and we went into lockdown. Pre-School closed on 23rd March and re-opened on 1st June. During this time all staff worked from home supporting families and preparing learning activities for the children. In June we re-opened in small bubbles of children and staff, this worked extremely well. In July we welcomed more children back and then said goodbye to our school leavers. A very strange end to the school year this year.

Financial review

The financial results for the year show reserves to be £114,325 as at 31st August 2020. Badger Pre-School hold reserves of £114,325 as this is enough money to cover 12 months of running costs, at current levels if there was ever to be a significant change to the charities income.

Public benefit statement

The trustees have had due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Tracie Denton - Chairperson
On behalf of the Trustees

Date: 21 January 2021

BADGER PRE-SCHOOL

INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31st August 2020

	31st August 2020		31st July 2019	
	£	£	£	£
<i>Income</i>				
Fees Received		12,725		17,033
HCC Funding		126,663		108,041
Job Retention Scheme		2,954		-
Fundraising Activities		1,243		-
Bank Interest		-		1,006
Sundry income		1,058		2,569
Total Income		<u>144,643</u>		<u>128,649</u>
<i>Expenditure</i>				
Staff costs	116,174		106,181	
Rent	13,585		14,130	
Insurance	1,080		1,066	
Telephone	451		410	
Postage and Stationery	289		418	
Cleaning	1,798		2,111	
Paper, Print, Materials, Games and Toys	831		1,280	
Cost of Snacks	53		150	
Training Costs	835		995	
Travelling expenses	22		54	
Cost of Clothing	208		537	
Purchases	404		826	
Miscellaneous expenses	426		585	
Donations	64		110	
Independent examination	388		360	
Professional fees	4,030		4,026	
Depreciation	7,488		8,525	
Total Expenditure		<u>148,126</u>		<u>141,764</u>
(Deficit)/Surplus		<u>(3,483)</u>		<u>(13,115)</u>
Reconciliation of funds				
Balance at 31 st July 2019		<u>117,808</u>		<u>130,923</u>
Balance at 31st August 2020		<u>114,325</u>		<u>117,808</u>

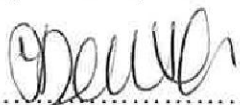
All income and expenditure relates to unrestricted funds

BADGER PRE-SCHOOL

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st AUGUST 2020

	31st August 2020		31st July 2019	
	£	£	£	£
Fixed Assets				
Play Equipment	355		1,862	
Computer Equipment	-		1	
Fixtures and Fittings	<u>5,980</u>		<u>11,960</u>	
		6,335		13,823
Current Assets				
Bank and Cash	108,455		104,345	
Current Liabilities				
Accruals	<u>465</u>		<u>360</u>	
Net current assets		<u>107,990</u>		<u>103,985</u>
Net assets		<u>114,325</u>		<u>117,808</u>
Funds				
Unrestricted funds		<u>114,325</u>		<u>117,808</u>
Total funds		<u>114,325</u>		<u>117,808</u>

Approved by the Trustees:



.....
Tracie Denton - Chairperson
On behalf of the Trustees

Date: 21 January 2021

BADGER PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

Badger Pre-School is a registered charity, number 1026983. The business address is shown in the information page.

Badger Pre-School meets the definition of a public benefit entity under section 34 of FRS102. Assets and liabilities are initially recognised at historical cost or transactional value, unless otherwise stated in the relevant accounting policy.

2. Basis of preparation

The financial statements have been prepared under historical cost convention and in accordance 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) (effective October 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice.

The accounting period has been extended so as to be consistent with the school year.

3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a straight line basis as follows:

Play equipment	25%
Fixtures and fittings	25%
Computer equipment	33.33%

4. Employees

The average number of employees during the year was 9.

There are no employees who received total employee benefits or more than £60,000 (2019: Nil).

No trustees received remuneration or were reimbursed for expenses in the year (2019: Nil).

BADGER PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

5. Tangible Fixed Assets

	Play equipment	Computer equipment	Fixtures and fittings	Total
Cost				
At 1 st August 2019				
And 31 st August 2020	<u>6,026</u>	<u>3,114</u>	<u>23,922</u>	<u>33,062</u>
Depreciation				
At 1 st August 2019	4,164	3,113	11,962	19,239
Charge for the year	<u>1,507</u>	<u>1</u>	<u>5,980</u>	<u>7,488</u>
At 31 st August 2020	<u>5,671</u>	<u>3,114</u>	<u>17,942</u>	<u>26,727</u>
Net book values				
At 31 st August 2020	<u>355</u>	<u>-</u>	<u>5,980</u>	<u>6,335</u>
At 31 st July 2019	<u>1,862</u>	<u>1</u>	<u>11,960</u>	<u>13,823</u>

6. Related party transactions

There were no related party transactions during the period.

BADGER PRE-SCHOOL

Independent Examiner's Report to the Trustees of Badger Pre-School

I report on the accounts of the charity for the period ended 31st August 2020, which are set out on pages 1 to 6.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

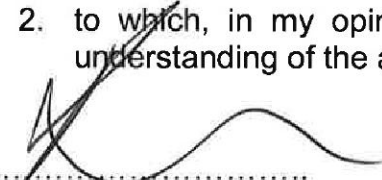
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2. to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Kerry Lawrance FCA

Date: 25 JANUARY 2021

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