

CHARITY REGISTERED NUMBER: 1027102

**MOSTERTON PRE-SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

**ELSON FRAMPTON ACCOUNTANTS
26-28 WEST STREET
BRIDPORT
DORSET
DT6 3QP**

MOSTERTON PRE-SCHOOL
LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 1027102

Chairman: Carley Crystal-Pearson (appointed 7 November 2022)

Trustees: Lea Tuck
Charlotte Hagley
Carly Burgiss (appointed 4 October 2022)
Danielle Goodhew (appointed 4 October 2022)
(resigned 1 May 2023)
Samantha Larcombe (appointed 1 September 2023)

Administrator: Zoe Rutland

Registered Office: Mosterton Pre-school
Fair Oak Way
Mosterton
Beaminster
Dorset
DT8 3JQ

Accountants: Elson Frampton Accountants
Wessex House
66 High Street
Honiton
Devon
EX14 1PD

Bankers: Lloyds Bank
37 Market Square
Crewkerne
Somerset
TA18 7LR

INDEPENDENT EXAMINER'S REPORT
TO THE MANAGEMENT COMMITTEE OF MOSTERTON PRE-SCHOOL
FOR THE YEAR ENDED 31 AUGUST 2023

I report to the charity management committee on my examination of the accounts of the charity for the year ended 31 August 2023 which are set out on pages 5 to 10.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

which gives us reasonable cause to believe that in any material respect the requirements

to keep accounting records in accordance with S.41 of the Act: and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

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

Elson Frampton Accountants
Wessex House
66 High Street
Honiton
Devon
EX14 1PD

MOSTERTON PRE-SCHOOL
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 AUGUST 2023

	2023	2022
	£	£
Income		
Fees and funding	135,033	106,630
Fundraising	1,604	8,237
Trading activities	-	104
Donations	684	2,400
Other grants	-	8,510
Bank interest	22	-
	<hr/>	<hr/>
	137,343	125,881
	<hr/>	<hr/>
Expenditure		
Wages and salaries	111,188	109,449
Administration	55	1,881
Ground rent	75	75
Insurance	2,078	1,803
Software and internet	1,272	886
New toys and equipment	4,438	1,876
Miscellaneous	160	392
Telephone	764	773
Cleaning	171	1,537
Water and rates	377	253
Training and DBS checks	943	600
Stationery and materials	1,515	2,926
Purchase of uniform	152	136
Mileage	-	17
Light, heat and power	1,215	1,547
Snacks	1,986	1,717
EYPP	-	1,586
Fundraising	207	275
Loan charges and interest	925	2,492
Property Maintenance	4,762	7,733
Donations	-	120
Independent examiners fee	300	300
	<hr/>	<hr/>
	132,583	138,374
	<hr/>	<hr/>
Surplus/(Deficit) of Income for Year	4,760	(12,493)
	<hr/>	<hr/>

MOSTERTON PRE-SCHOOL

BALANCE SHEET

AT 31 AUGUST 2023

	£	2023 £	£	2022 £
Tangible fixed assets				
Buildings		157,324		157,324
Furniture, Fixtures and Fittings		1,610		1,610
		<hr/>		<hr/>
		158,934		158,934
Current assets				
Bank Accounts	41,353		37,544	
Prepayments	380		-	
	<hr/>		<hr/>	
	41,733		37,544	
Creditors				
Taxes	1,373		-	
Pension Control	-		941	
Loans	32,681		33,984	
Accruals and Deposits Held	600		300	
	<hr/>		<hr/>	
Net current assets		7,079		2,319
		<hr/>		<hr/>
Total assets less current liabilities		166,013		161,253
		<hr/>		<hr/>
Net assets		166,013		161,253
		<hr/>		<hr/>
Capital funds				
Unrestricted funds		166,013		161,253
		<hr/>		<hr/>
Total funds		166,013		161,253
		<hr/>		<hr/>

Approved by the management committee on 21 May 2024 and signed on its behalf.

Zoe Rutland
Administrator

The annexed notes form part of these financial statements.

MOSTERTON PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared 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 (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost.