

BEACHES PRE-SCHOOL

England & Wales · Charity number 1028370

Details

Other names FOREST DRIVE PLAYGROUP, FOREST DRIVE PRE-SCHOOL

Status Registered

Legal form Other

Registered 1993-11-11

Register [View on the Charity Commission register](#)

Contact

Address Westlands Cp School
Beeches Close
Chelmsford
CM1 2SB

Phone 07709603246

Email beaches_preschool@hotmail.com

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY;(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND LO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLICINTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNINGALLIANCE.

Activities: Pre-school providing care and education through play in a safe and satisfying environment for children aged between 2 to 4 years old.

Classification

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

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£234,734	£175,560	-	-
2024-08-31	£230,885	£229,428	-	-
2023-08-31	£209,617	£217,076	-	-
2022-08-31	£195,332	£248,156	-	-
2021-08-31	£204,317	£217,006	-	-
2020-08-31	£192,186	£213,338	-	-

Trustees

Name	Role	Appointed
Jessica Broad		2024-11-25
Rachael Herne		2018-11-20
SIAN EDWARDS		2013-07-01
Sarah Styles		2024-11-25

BEACHES PRE-SCHOOL

England & Wales - Charity number 1028370

Accounts

BEACHES PRE-SCHOOL

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

BEACHES PRE-SCHOOL

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 16

BEACHES PRE-SCHOOL

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2025**

Trustees Rachael Herne, Chair
Sian Edwards, Trustee
Elaine Tyrer, Secretary (resigned 25 November 2024)
Catherine Wilson, Treasurer (resigned 25 November 2024)
Sarah Styles, Treasurer (appointed 25 November 2024)
Jessica Broad, Secretary (appointed 25 November 2024)

**Charity registered
number** 1028370

Principal office c/o Westlands CP School
Beeches Close
Chelmsford
Essex
CM1 2SB

Independent examiner MHA
Chartered Accountants
Colchester Business Park
Colchester
Essex
CO4 9YQ

BEACHES PRE-SCHOOL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report together with the financial statements of the Charity for the period year 1 September 2024 to 31 August 2025.

The Charity ceased its trading activities on the 3rd May 2025. No trading activity took place for the remainder of the financial year.

Objectives and activities

● Purpose and objectives

The purpose and objective of the Pre-School, as per its Constitution, is to advance the development and education of children primarily under statutory school age by:

- a) encouraging parents to understand and provide for the needs of their children through community groups;
- b) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- c) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas; and
- d) instigating and adhering to and furthering the aims and objects of the early years learning alliance.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Main activities undertaken to achieve objects and to further the Charity's purposes for the public benefit

The Charity provides a Pre-School environment to enable the development and education of the children that attend. This is achieved by:

- a) offering appropriate play facilities and training courses, ensuring opportunities for all children, regardless of race, culture, religion or means.
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area.
- c) instigation and adhering to and furthering the aims of the early years learning alliance.

BEACHES PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

- **Main achievements of the Charity**

During the period the Charity operated a Pre-School group on five days a week during term times, offering a choice of three different session times. An extended day session was introduced to provide additional childcare for parents who required it.

These sessions enable parents and carers access to childcare in a stimulated environment.

The sessions are run by employed, qualified staff and are supervised by an employed Pre-School Manager and Deputy Manager.

A total of 70 children attended the Pre-School in the period across one academic year.

Volunteers on the committee held a number of fundraising activities throughout the school calendar year to raise money for improving the Pre-Schools facilities.

Financial review

- **Going concern**

The Pre-School successfully transferred into a new Charitable Incorporated Organisation (CIO) called Beaches Pre-School, registered Charity number 1210639. This took effect from May 3rd 2025. All assets and liabilities have been transferred to the new registered CIO. The re-registration with Ofsted was successful.

Once all of the Charity's legal obligations have been fulfilled, the unincorporated Charity will be closed. Accordingly, these accounts have not been prepared on a going concern basis.

- **Reserves policy**

Reserves are held to meet the future commitments of the Pre-School and to ensure any gap in funding can be managed effectively, ensuring the activities of the Pre-School can continue as required.

It is the policy of the Pre-School to look to establish reserves that would equate to three months' running costs, this being approximately £55,000, with the level of reserves monitored by Trustees regularly.

The reserves of the Pre-School shall only be used for the purposes of the Pre-School and no payment shall be made to any member, except:

- a) if that member is employed by the Pre-School
- b) as repayment of expenses properly incurred on behalf of the Pre-School
- c) as interest at a reasonable rate on money lent to the Pre-School

One Trustee is remunerated as an employee of the Pre-School. No Trustees are remunerated for their role as a Trustee.

BEACHES PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

- **Financial review**

Nursery grants are received from Essex County Council in respect of children between the ages of 2 years and 4 years 11 months. Parents who are not eligible for funding or require additional sessions outside of their funding can pay fees on a per session basis. Monies made from fundraising activities are used to provide additional facilities for the Pre-School.

During the year, the Pre-School recognised income of £234,734 (2024: £230,885). Expenditure on charitable activities of £175,560 (2024: £229,428) was incurred, resulting in a deficit of £55,685 (2024: surplus of £1,457).

At the year-end, unrestricted funds of £Nil (2024: £55,685) were held due to the transfer of assets and liabilities to the new CIO, Beaches Pre-School, following Charity Commission approval.

Structure, governance and management

- **Constitution**

Beaches Pre-School is a registered charity, number 1028370, and is constituted under a Pre-School Constitution.

- **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Pre-School Constitution.

- **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

BEACHES PRE-SCHOOL

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Pre-School Constitution. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Rachael Herne

.....
Rachael Herne
Trustee

Date: May 11, 2026

BEACHES PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Independent examiner's report to the Trustees of Beaches Pre-School ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Cara Miller*

Dated: May 11, 2026

Cara Miller ACCA

MHA
910 The Crescent
Colchester, United Kingdom

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

BEACHES PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations		280	280	1
Charitable activities	3	216,775	216,775	215,679
Other trading activities		17,167	17,167	15,174
Bank interest receivable		512	512	31
Total income		<u>234,734</u>	<u>234,734</u>	<u>230,885</u>
Expenditure on:				
Charitable activities	4	175,560	175,560	229,428
Total expenditure		<u>175,560</u>	<u>175,560</u>	<u>229,428</u>
Net income		59,174	59,174	1,457
Transfers between funds	9	(114,859)	(114,859)	-
Net movement in funds		<u>(55,685)</u>	<u>(55,685)</u>	<u>1,457</u>
Reconciliation of funds:				
Total funds brought forward		55,685	55,685	54,228
Net movement in funds		(55,685)	(55,685)	1,457
Total funds carried forward		<u>-</u>	<u>-</u>	<u>55,685</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

BEACHES PRE-SCHOOL

**BALANCE SHEET
AS AT 31 AUGUST 2025**

	Note	2025 £	2024 £
Fixed assets			
Intangible assets		-	-
		<u>-</u>	<u>-</u>
Current assets			
Debtors	7	-	20,287
Cash at bank and in hand		-	44,349
		<u>-</u>	<u>64,636</u>
Current liabilities			
Creditors: amounts falling due within one year	8	-	(8,951)
		<u>-</u>	<u>55,685</u>
Net current assets		-	55,685
Total net assets		<u>-</u>	<u>55,685</u>
Charity funds			
Unrestricted funds	9	-	55,685
		<u>-</u>	<u>55,685</u>
Total funds		<u>-</u>	<u>55,685</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Rachael Herne

.....
Rachael Herne

Trustee

Date: May 11, 2026

The notes on pages 9 to 16 form part of these financial statements.

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

1. General information

The Charity is an unincorporated charity registered with the Charity Commission in England and Wales (Charity Registration Number 1028370) and constituted under a Pre-School Constitution, adopted 12th November 1991, and amended on 5th October 2009 and 14th October 2011.

The Charity ceased its trading activities on the 3rd May 2025. No trading activity took place for the remainder of the financial year.

The address of the registered office is given on the Charity information page 1 of these financial statements. The nature of the Charity's operations and principal activities are listed in the Trustees Report.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Beaches Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Merger accounting

During the year, the charity transferred its activities and net assets to Beaches Pre-School CIO, registered number 1210639. The combination has been accounted for using merger accounting in accordance with the Charities SORP (FRS 102).

The Trustees consider that the transaction meets the definition of a merger as set out in the SORP, as no party obtained control over the other and the combination reflects the continuation of the charitable objectives through a unified structure.

The net assets transferred amounted to £59,174 and comprised cash of £1,262 and other net assets of £57,912.

Following the transfer, the charity intends to wind up its affairs. At the balance sheet date, no formal date for closure had been set.

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Accounting policies (continued)**2.2 Going concern**

The Charity ceased operations during the year following the transfer of its activities, assets and liabilities to the new CIO, Beaches Pre-School, registered number 1210639 following Charity Commission approval dated 28th January 2025. The transfer was accounted for as a merger in accordance with the Charities SORP. The governing document of the CIO is identical to that of the Charity.

The new CIO has accepted the assets and liabilities and confirms that the transferred assets are intended to be utilised for similar purposes, where reasonably practicable.

The Trustees intend to close the Charity once all post-merger matters have been concluded. Accordingly, these accounts have not been prepared on a going concern basis.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants, including government grants, are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Accounting policies (continued)**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.9 Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - Trade debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 8. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – grants accrued, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 9. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

3. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Provision of Pre-School education	216,775	216,775	215,679
<i>Total 2024</i>	<u>215,679</u>	<u>215,679</u>	

Included in the above are government grants of £189,107 (2024: £191,857), received from Essex County Council. There were no unfulfilled commitments associated with this income at the year-end date.

4. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Charitable activities	158,355	17,205	175,560

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Charitable activities	<u>204,694</u>	<u>24,734</u>	<u>229,428</u>

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

4. Analysis of expenditure by activities (continued)
Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	142,453	184,912
Rent	5,550	7,400
Educational toys and resources	2,532	1,005
Small equipment and materials	4,573	5,435
Refreshments	1,834	3,784
Training	1,047	631
Clothing	-	327
Events	366	1,200
	158,355	204,694

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Refreshments	632	72
Cleaning	113	349
Repairs and maintenance	5,163	3,363
Internet and telephone	703	1,102
Printing, postage and stationery	103	981
Sundries	1,390	2,336
Legal and professional Fees	(20)	6,084
Subscriptions	1,032	1,141
Insurance	2,067	1,994
Governance costs - Independent examiners remuneration	1,650	3,300
Office costs	1,004	1,335
Rates	3,368	2,677
	17,205	24,734

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

5. Staff costs

	2025	<i>2024</i>
	£	£
Wages and salaries	135,022	176,122
Social security costs	4,667	5,650
Contribution to defined contribution pension schemes	2,764	3,140
	<u>142,453</u>	<u>184,912</u>

The average number of persons employed by the Charity during the year was as follows:

	2025	<i>2024</i>
	No.	No.
Employees	10	10

No employee received remuneration amounting to more than £60,000 in either year.

The Trustees are considered to be the Key Management Personnel of the Charity. Further details of Trustee remuneration have been provided in Note 6 to the accounts.

6. Trustees' remuneration and expenses

During the year, no Trustees received remuneration or other benefits in fulfilling their duties as a Trustee (2024 - £Nil).

One Trustee received remuneration from their employment with the Charity for their role as Pre-School Manager. This remuneration was authorised by the Trustees and was allowable under the governing Constitution. The total remuneration for the period was £13,514 (2024: £29,997), with pension contributions of £281 (2024: £713).

During the year ended 31 August 2025, no Trustee expenses were incurred (2024: £Nil).

7. Debtors

	2025	<i>2024</i>
	£	£
Due within one year		
Trade debtors	-	20,287

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

8. Creditors: Amounts falling due within one year

	2025	<i>2024</i>
	£	£
Other taxation and social security	-	3,721
Other creditors	-	1,780
Accruals	-	3,450
	<u>-</u>	<u>8,951</u>

9. Statement of funds

Statement of funds - current year

	Balance at 1 September 2024	Income	Expenditure	Transfers in/out	Balance at 31 August 2025
	£	£	£	£	£
Unrestricted funds					
General Funds	<u>55,685</u>	<u>234,734</u>	<u>(196,879)</u>	<u>(93,540)</u>	<u>-</u>

Statement of funds - prior year

	<i>Balance at 1 September 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 August 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted funds				
General Funds		<u>54,228</u>	<u>230,885</u>	<u>(229,428)</u>
				<u>55,685</u>

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

10. Analysis of net assets between funds**Analysis of net assets between funds - current year**

	Total funds 2025 £
Total	-

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	64,636	64,636
Creditors due within one year	(8,951)	(8,951)
Total	55,685	55,685

11. Operating lease commitments

At 31 August 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Premises		
Not later than 1 year	-	7,400
Later than 1 year and not later than 5 years	-	27,750
	-	35,150

12. Related party transactions

Other than the disclosures in Notes 5 and 6, there have been no related party transactions in either reporting period.

BEACHES PRE-SCHOOL

England & Wales - Charity number 1028370

Accounts

BEACHES PRE-SCHOOL

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

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CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2024**

Trustees Rachael Herne, Chair
Elaine Tyrer, Secretary (resigned 25 November 2024)
Catherine Wilson, Treasurer (resigned 25 November 2024)
Sian Edwards
Sarah Styles, Treasurer (appointed 25 November 2024)
Jessica Broad, Secretary (appointed 25 November 2024)

**Charity registered
number** 1028370

Principal office c/o Westlands CP School
Beeches Close
Chelmsford
Essex
CM1 2SB

Independent examiner MHA
Chartered Accountants
Colchester Business Park
Colchester
Essex
CO4 9YQ

BEACHES PRE-SCHOOL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 September 2023 to 31 August 2024.

Objectives and activities

● Purpose and objectives

The purpose and objective of the Pre-School, as per its Constitution, is to advance the development and education of children primarily under statutory school age by:

- a) encouraging parents to understand and provide for the needs of their children through community groups
- b) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability
- c) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas
- d) instigating and adhering to and furthering the aims and objects of the early years learning alliance

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Main activities undertaken to achieve objects and to further the Charity's purposes for the public benefit

The Charity provides a Pre-School environment to enable the development and education of the children that attend. This is achieved by:

- a) offering appropriate play facilities and training courses, ensuring opportunities for all children, regardless of race, culture, religion or means.
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area.
- c) instigation and adhering to and furthering the aims of the early years learning alliance.

Achievements and performance

● Main achievements of the Charity

During the period the Charity operated a Pre-School group on five days a week during term times, offering a choice of three different session times.

These sessions enable parents and carers access to childcare in a stimulated environment.

The sessions are run by employed, qualified staff and are supervised by an employed Pre-School supervisor.

A total of 72 children attended the Pre-School in the period across one academic year.

Volunteers on the committee held a number of fundraising activities throughout the school calendar year to raise money for improving the Pre-Schools facilities.

BEACHES PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Financial review

- **Going concern**

After the year end, it was proposed that the entire undertaking of the unincorporated Charity 1028370 be transferred into the new Charitable Incorporated Organisation (CIO) called Beaches Pre-School, registered Charity number 1210639. The transfer of the entire undertaking of the Charity into the new Charitable Incorporated Organisation is anticipated following successful re-registration with Ofsted. Once the transfer is completed and the Charity's legal obligations fulfilled, the unincorporated Charity would be closed. Until this point, the unincorporated Charity remains a going concern and can meet its liabilities as they arise.

- **Reserves policy**

Reserves are held to meet the future commitments of the Pre-School and to ensure any gap in funding can be managed effectively, ensuring the activities of the Pre-School can continue as required.

It is the policy of the Pre-School to look to establish reserves that would equate to three months' running costs, this being approximately £55,000, with the level of reserves monitored by Trustees regularly.

The reserves of the Pre-School shall only be used for the purposes of the Pre-School and no payment shall be made to any member, except:

- a) if that member is employed by the Pre-School
- b) as repayment of expenses properly incurred on behalf of the Pre-School
- c) as interest at a reasonable rate on money lent to the Pre-School

One Trustee is remunerated as an employee of the Pre-School. No Trustees are remunerated for their role as a Trustee.

- **Financial review**

Nursery grants are received from Essex County Council in respect of children over the age of 3 years. Parents of children under 3 years pay fees on a per session basis. Monies made from fundraising activities are used to provide additional facilities for the Pre-School.

During the year, the Pre-School recognised income of £230,885 (2023: £209,617). Expenditure on charitable activities of £229,428 (2023: £217,076) was incurred, resulting in a surplus of £1,457 (2023: deficit of £7,459).

At the year-end, unrestricted funds of £55,685 (2023: £54,228) were held.

Structure, governance and management

- **Constitution**

Beaches Pre-School is a registered charity, number 1028370, and is constituted under a Pre-School Constitution.

- **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Pre-School Constitution.

BEACHES PRE-SCHOOL

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

Structure, governance and management (continued)

● **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Pre-School Constitution. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Rachael Herne

.....
Rachael Herne
Trustee

Date: June 18, 2025

BEACHES PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2024

Independent examiner's report to the Trustees of Beaches Pre-School ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *CMH*

Dated: June 18, 2025

Cara Miller ACCA

910 The Crescent, Colchester Business Park, Colchester, Essex, CO4 9YQ

BEACHES PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations		1	1	84
Charitable activities	3	215,679	215,679	206,957
Other trading activities		15,174	15,174	2,575
Bank interest receivable		31	31	1
Total income		<u>230,885</u>	<u>230,885</u>	<u>209,617</u>
Expenditure on:				
Charitable activities		229,428	229,428	217,076
Total expenditure		<u>229,428</u>	<u>229,428</u>	<u>217,076</u>
Net movement in funds		<u>1,457</u>	<u>1,457</u>	<u>(7,459)</u>
Reconciliation of funds:				
Total funds brought forward		54,228	54,228	61,687
Net movement in funds		1,457	1,457	(7,459)
Total funds carried forward		<u>55,685</u>	<u>55,685</u>	<u>54,228</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

BEACHES PRE-SCHOOL

**BALANCE SHEET
AS AT 31 AUGUST 2024**

	Note	2024 £	2023 £
Fixed assets		-	-
Current assets			
Debtors	8	20,287	1,209
Cash at bank and in hand		44,349	61,920
		<u>64,636</u>	<u>63,129</u>
Current liabilities			
Creditors: amounts falling due within one year	9	(8,951)	(8,901)
Net current assets		<u>55,685</u>	<u>54,228</u>
Total net assets		<u><u>55,685</u></u>	<u><u>54,228</u></u>
Charity funds			
Unrestricted funds	10	55,685	54,228
Total funds		<u><u>55,685</u></u>	<u><u>54,228</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Rachael Herne

.....
Rachael Herne
 Trustee
 Date: June 18, 2025

The notes on pages 8 to 17 form part of these financial statements.

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1. General information

The Charity is an unincorporated charity registered with the Charity Commission in England and Wales (Charity Registration Number 1028370) and constituted under a Pre-School Constitution, adopted 12th November 1991, and amended on 5th October 2009 and 14th October 2011.

The address of the registered office is given on the Charity information page 1 of these financial statements. The nature of the Charity's operations and principal activities are listed in the Trustees Report.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Beaches Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern, however, in the context that the assets and liabilities of the existing unincorporated charity be transferred to the new CIO, Beaches Pre-School, registered number 1210639 following Charity Commission approval to transfer the assets to the new CIO dated 28th January 2025.

The new CIO has agreed to accept the assets and liabilities. Also the new CIO confirms that the transferred assets are intended to be utilised for similar purposes, where reasonably practicable.

The Charity will be wound up in due course once its compliance obligations have been fulfilled.

The Trustees consider there is no need to restate the value of the assets and liabilities at 31 August 2024 for the purposes of these accounts as the Trustees considered that none of the assets were impaired at that date and no restatement of assets or liabilities was required from the figures disclosed in the financial statements.

All activities will continue in the CIO. For this reason Beaches Pre-School continues to adopt the going concern basis in preparing the 2024 financial statements as it can continue to settle its liabilities as they arise for the foreseeable future as the CIO has assumed responsibility for future obligations.

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

2. Accounting policies (continued)**2.3 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants, including government grants, are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

2. Accounting policies (continued)**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - Trade debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 8. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – grants accrued, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 9. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

3. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Provision of Pre-School education	215,679	215,679	206,957
<i>Total 2023</i>	<u>206,957</u>	<u>206,957</u>	

Included in the above are government grants of £191,857 (2023: £183,896), received from Essex County Council. There were no unfulfilled commitments associated with this income at the year-end date.

4. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Charitable activities	204,694	24,734	229,428

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Charitable activities	196,371	20,705	217,076

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

4. Analysis of expenditure by activities (continued)
Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	184,912	180,694
Rent	7,400	7,400
Educational toys and resources	1,005	224
Small equipment and materials	5,435	2,746
Refreshments	3,784	4,001
Training	631	376
Clothing	327	148
Events	1,200	782
	204,694	196,371

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Refreshments	72	-
Cleaning	349	684
Repairs and maintenance	3,363	1,107
Internet and telephone	1,102	970
Printing, postage and stationery	981	1,660
Sundries	2,336	2,746
Legal and professional Fees	6,084	5,783
Subscriptions	1,141	1,107
Insurance	1,994	-
Governance costs - Independent examiners remuneration	3,300	3,300
Office costs	1,335	727
Rates	2,677	2,621
	24,734	20,705

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

5. Staff costs

	2024	2023
	£	£
Wages and salaries	176,122	167,177
Social security costs	5,650	9,464
Contribution to defined contribution pension schemes	3,140	4,053
	<u>184,912</u>	<u>180,694</u>

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Employees	10	11

No employee received remuneration amounting to more than £60,000 in either year.

The Trustees are considered to be the Key Management Personnel of the Charity. Further details of Trustee remuneration have been provided in Note 6 to the accounts.

6. Trustees' remuneration and expenses

During the year, no Trustees received remuneration or other benefits in fulfilling their duties as a Trustee (2023 - £Nil).

One Trustee, Sian Edwards, received remuneration from their employment with the Charity for their role as Pre-School Manager. This remuneration was authorised by the Trustees and was allowable under the governing Constitution. The total remuneration for the period was £29,997 (2023: £29,158), with pension contributions of £713 (2023: £688).

During the year ended 31 August 2024, no Trustee expenses were incurred (2023: £27 was reimbursed to 1 Trustee in relation to sundry office expenses).

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

7. Tangible fixed assets

	Building improvements £
Cost or valuation	
At 1 September 2023	90,560
At 31 August 2024	<u>90,560</u>
Depreciation	
At 1 September 2023	90,560
At 31 August 2024	<u>90,560</u>
Net book value	
At 31 August 2024	<u>-</u>
At 31 August 2023	<u>-</u>

8. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	20,287	1,209
	<u>20,287</u>	<u>1,209</u>

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

9. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	3,721	3,871
Other creditors	1,780	1,730
Accruals	3,450	3,300
	<u>8,951</u>	<u>8,901</u>

10. Statement of funds

Statement of funds - current year

	Balance at 1 September 2023	Income	Expenditure	Balance at 31 August 2024
	£	£	£	£
Unrestricted funds				
General Funds	<u>54,228</u>	<u>230,885</u>	<u>(229,428)</u>	<u>55,685</u>

Statement of funds - prior year

	<i>Balance at 1 September 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 August 2023</i>
	£	£	£	£
Unrestricted funds				
General Funds	<u>61,687</u>	<u>209,617</u>	<u>(217,076)</u>	<u>54,228</u>

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

11. Analysis of net assets between funds**Analysis of net assets between funds - current period**

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	64,636	64,636
Creditors due within one year	(8,951)	(8,951)
Total	<u>55,685</u>	<u>55,685</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	63,129	63,129
Creditors due within one year	(8,901)	(8,901)
Total	<u>54,228</u>	<u>54,228</u>

12. Operating lease commitments

At 31 August 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Premises		
Not later than 1 year	7,400	7,400
Later than 1 year and not later than 5 years	20,350	27,750
	<u>27,750</u>	<u>35,150</u>

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

13. Related party transactions

Other than the disclosures in Notes 5 and 6, there have been no related party transactions in either reporting period.

14. Post balance sheet events

As referred to in the Trustees' Report, on 28th January 2025, the unincorporated Charity obtained approval from the Charities Commission to transfer its assets and liabilities to the CIO. The unincorporated Charity will be wound up in due course once its compliance obligations have been fulfilled.

BEACHES PRE-SCHOOL

England & Wales - Charity number 1028370

Accounts

BEACHES PRE-SCHOOL

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

BEACHES PRE-SCHOOL

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

BEACHES PRE-SCHOOL

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2023**

Trustees	Rachael Herne, Chair Elaine Tyrer, Secretary Catherine Wilson, Treasurer Sian Edwards
Charity registered number	1028370
Principal office	c/o Westlands CP School Beeches Close Chelmsford Essex CM1 2SB
Independent examiner	MHA Chartered Accountants Colchester Business Park Colchester Essex CO4 9YQ

BEACHES PRE-SCHOOL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report together with the financial statements of the Charity for the year 1 September 2022 to 31 August 2023.

Objectives and activities

● Purpose and objectives

The purpose and objective of the Pre-School, as per its Constitution, is to advance the development and education of children primarily under statutory school age by:

- a) encouraging parents to understand and provide for the needs of their children through community groups
- b) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability
- c) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas
- d) instigating and adhering to and furthering the aims and objects of the early years learning alliance

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Main activities undertaken to achieve objects and to further the Charity's purposes for the public benefit

The Charity provides a Pre-School environment to enable the development and education of the children that attend. This is achieved by:

- a) offering appropriate play facilities and training courses, ensuring opportunities for all children, regardless of race, culture, religion or means.
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area.
- c) instigation and adhering to and furthering the aims of the early years learning alliance.

Achievements and performance

● Main achievements of the Charity

During the period the Charity operated a Pre-School group on five days a week during term times, offering a choice of three different session times.

These sessions enable parents and carers access to childcare in a stimulated environment.

The sessions are run by employed, qualified staff and are supervised by an employed Pre-School supervisor.

A total of 75 children attended the Pre-School in the period across one academic year.

Volunteers on the committee held a number of fundraising activities throughout the school calendar year to raise money for improving the Pre-Schools facilities.

BEACHES PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Financial review

● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● Reserves policy

Reserves are held to meet the future commitments of the Pre-School and to ensure any gap in funding can be managed effectively, ensuring the activities of the Pre-School can continue as required.

It is the policy of the Pre-School to look to establish reserves that would equate to three months' running costs, this being approximately £55,000, with the level of reserves monitored by Trustees regularly.

The reserves of the Pre-School shall only be used for the purposes of the Pre-School and no payment shall be made to any member, except:

- a) if that member is employed by the Pre-School
- b) as repayment of expenses properly incurred on behalf of the Pre-School
- c) as interest at a reasonable rate on money lent to the Pre-School

One Trustee is remunerated as an employee of the Pre-School. No Trustees are remunerated for their role as a Trustee.

● Financial review

Nursery grants are received from Essex County Council in respect of children over the age of 3 years. Parents of children under 3 years pay fees on a per session basis. Monies made from fundraising activities are used to provide additional facilities for the Pre-School.

During the year, the Pre-School recognised income of £209,617 (2022: £195,332). Expenditure on charitable activities of £217,076 (2022: £248,156) was incurred, resulting in a net deficit of £7,459 (2022: £52,824).

At the year-end, unrestricted funds of £54,228 (2022: £61,687) were held.

Structure, governance and management

● Constitution

Beaches Pre-School is a registered charity, number 1028370, and is constituted under a Pre-School Constitution.

● Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Pre-School Constitution.

BEACHES PRE-SCHOOL

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

Structure, governance and management (continued)

● **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Pre-School Constitution. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Sian Edwards
Trustee

Date: 27/6/24

BEACHES PRE-SCHOOL

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2023**

Independent examiner's report to the Trustees of Beaches Pre-School ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: 28 June 2024

Cara Miller ACCA

910 The Crescent, Colchester Business Park, Colchester, Essex, CO4 9YQ

BEACHES PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:				
Donations		84	84	179
Charitable activities	3	206,957	206,957	193,822
Other trading activities		2,575	2,575	1,331
Bank interest receivable		1	1	-
Total income		<u>209,617</u>	<u>209,617</u>	<u>195,332</u>
Expenditure on:				
Charitable activities		217,076	217,076	248,156
Total expenditure		<u>217,076</u>	<u>217,076</u>	<u>248,156</u>
Net movement in funds		<u>(7,459)</u>	<u>(7,459)</u>	<u>(52,824)</u>
Reconciliation of funds:				
Total funds brought forward		61,687	61,687	114,511
Net movement in funds		(7,459)	(7,459)	(52,824)
Total funds carried forward		<u>54,228</u>	<u>54,228</u>	<u>61,687</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

BEACHES PRE-SCHOOL

**BALANCE SHEET
AS AT 31 AUGUST 2023**

	Note	2023 £	2022 £
Fixed assets		-	-
Current assets			
Debtors	8	1,209	1,403
Cash at bank and in hand		61,920	66,095
		<u>63,129</u>	<u>67,498</u>
Creditors: amounts falling due within one year	9	(8,901)	(5,811)
Net current assets		<u>54,228</u>	<u>61,687</u>
Total net assets		<u><u>54,228</u></u>	<u><u>61,687</u></u>
Charity funds			
Unrestricted funds	10	54,228	61,687
Total funds		<u><u>54,228</u></u>	<u><u>61,687</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Sian Edwards

Trustee

Date: 27/6/24

The notes on pages 8 to 17 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1. General information

The Charity is an unincorporated charity registered with the Charity Commission in England and Wales (Charity Registration Number 1028370) and constituted under a Pre-School Constitution, adopted 12th November 1991, and amended on 5th October 2009 and 14th October 2011.

The address of the registered office is given on the Charity information page 1 of these financial statements. The nature of the Charity's operations and principal activities are listed in the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Beaches Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants, including government grants, are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

2. Accounting policies (continued)

2.9 Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - Trade debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 8. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – grants accrued, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 9. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

3. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Provision of Pre-School education	206,957	206,957	193,822
<i>Total 2022</i>	<u>193,822</u>	<u>193,822</u>	

Included in the above are government grants of £183,896 (2022: £172,522), received from Essex County Council. There were no unfulfilled commitments associated with this income at the year-end date.

4. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Charitable activities	196,371	20,705	217,076
	<u>196,371</u>	<u>20,705</u>	<u>217,076</u>
	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Charitable activities	196,133	52,023	248,156
	<u>196,133</u>	<u>52,023</u>	<u>248,156</u>

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

4. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	180,694	177,286
Rent	7,400	5,550
Educational toys and resources	224	548
Small equipment and materials	2,746	5,771
Refreshments	4,001	3,897
Training	376	983
Clothing	148	939
Events	782	1,159
	196,371	196,133

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Depreciation	-	18,112
Cleaning	684	768
Repairs and maintenance	1,107	11,271
Internet and telephone	970	928
Printing, postage and stationery	1,660	2,497
Sundries	2,746	2,954
Legal and professional Fees	5,783	6,291
Subscriptions	1,107	1,161
Insurance	-	1,769
Governance costs - Independent examiners remuneration	3,300	3,000
Office costs	727	1,083
Rates	2,621	2,189
	20,705	52,023

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

5. Staff costs

	2023	2022
	£	£
Wages and salaries	167,177	168,825
Social security costs	9,464	5,135
Contribution to defined contribution pension schemes	4,053	3,326
	<u>180,694</u>	<u>177,286</u>

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
Employees	<u>11</u>	<u>12</u>

No employee received remuneration amounting to more than £60,000 in either year.

The Trustees are considered to be the Key Management Personnel of the Charity. Further details of Trustee remuneration have been provided in Note 6 to the accounts.

6. Trustees' remuneration and expenses

During the year, no Trustees received remuneration or other benefits in fulfilling their duties as a Trustee (2022 - £Nil).

One Trustee, Sian Edwards, received remuneration from their employment with the Charity for their role as Pre-School Manager. This remuneration was authorised by the Trustees and was allowable under the governing Constitution. The total remuneration for the period was £29,158 (2022: £29,654), with pension contributions of £688 (2022: £711).

During the year ended 31 August 2023, expenses totalling £27 were reimbursed or paid directly to 1 Trustee (2022 - £Nil) in relation to sundry office expenses.

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

7. Tangible fixed assets

	Building improve- ments £
Cost or valuation	
At 1 September 2022	90,560
At 31 August 2023	90,560
Depreciation	
At 1 September 2022	90,560
At 31 August 2023	90,560
Net book value	
At 31 August 2023	-
<i>At 31 August 2022</i>	-

8. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	1,209	1,403
	1,209	1,403

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

9. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	3,871	1,553
Other creditors	1,730	1,258
Accruals	3,300	3,000
	8,901	5,811
	8,901	5,811

10. Statement of funds

Statement of funds - current year

	Balance at 1 September 2022	Income	Expenditure	Balance at 31 August 2023
	£	£	£	£
Unrestricted funds				
General Funds	61,687	209,617	(217,076)	54,228
	61,687	209,617	(217,076)	54,228
	61,687	209,617	(217,076)	54,228

Statement of funds - prior year

	<i>Balance at 1 September 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 August 2022</i>
	£	£	£	£
Unrestricted funds				
General Funds	114,511	195,332	(248,156)	61,687
	114,511	195,332	(248,156)	61,687
	114,511	195,332	(248,156)	61,687

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	63,129	63,129
Creditors due within one year	(8,901)	(8,901)
Total	<u>54,228</u>	<u>54,228</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	67,498	67,498
Creditors due within one year	(5,811)	(5,811)
Total	<u>61,687</u>	<u>61,687</u>

12. Operating lease commitments

At 31 August 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Premises		
Not later than 1 year	7,400	7,400
Later than 1 year and not later than 5 years	27,750	35,150
	<u>35,150</u>	<u>42,550</u>

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

13. Related party transactions

Other than the disclosures in Notes 5 and 6, there have been no related party transactions in either reporting period.

BEACHES PRE-SCHOOL

England & Wales - Charity number 1028370

Accounts

BEACHES PRE-SCHOOL

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

BEACHES PRE-SCHOOL

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

BEACHES PRE-SCHOOL

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2022**

Trustees	Rachael Herne, Chair Elaine Tyrer, Secretary Catherine Wilson, Treasurer Sian Edwards
Charity registered number	1028370
Principal office	c/o Westlands CP School Beeches Close Chelmsford Essex CM1 2SB
Independent examiner	MHA MacIntyre Hudson Chartered Accountants Colchester Business Park Colchester Essex CO4 9YQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2022**

The Trustees present their annual report together with the financial statements of the Charity for the year 1 September 2021 to 31 August 2022.

Objectives and activities

● **Purpose and objectives**

The purpose and objective of the Pre-School, as per its Constitution, is to advance the development and education of children primarily under statutory school age by:

- a) encouraging parents to understand and provide for the needs of their children through community groups
- b) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability
- c) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas
- d) instigating and adhering to and furthering the aims and objects of the early years learning alliance

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Main activities undertaken to achieve objects and to further the Charity's purposes for the public benefit**

The Charity provides a Pre-School environment to enable the development and education of the children that attend. This is achieved by:

- a) offering appropriate play facilities and training courses, ensuring opportunities for all children, regardless of race, culture, religion or means.
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area.
- c) instigation and adhering to and furthering the aims of the early years learning alliance.

Achievements and performance

● **Main achievements of the Charity**

During the period the Charity operated a Pre-School group on five days a week during term times, offering a choice of three different session times.

These sessions enable parents and carers access to childcare in a stimulated environment.

The sessions are run by employed, qualified staff and are supervised by an employed Pre-School supervisor.

A total of 75 children attended the Pre-School in the period across one academic year.

Volunteers on the committee held a number of fundraising activities throughout the school calendar year to raise money for improving the Pre-Schools facilities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

Reserves are held to meet the future commitments of the Pre-School and to ensure any gap in funding can be managed effectively, ensuring the activities of the Pre-School can continue as required.

It is the policy of the Pre-School to look to establish reserves that would equate to three months' running costs, this being approximately £55,000, with the level of reserves monitored by Trustees regularly.

The reserves of the Pre-School shall only be used for the purposes of the Pre-School and no payment shall be made to any member, except:

- a) if that member is employed by the Pre-School
- b) as repayment of expenses properly incurred on behalf of the Pre-School
- c) as interest at a reasonable rate on money lent to the Pre-School

One Trustee is remunerated as an employee of the Pre-School. No Trustees are remunerated for their role as a Trustee.

● **Financial review**

Nursery grants are received from Essex County Council in respect of children over the age of 3 years. Parents of children under 3 years pay fees on a per session basis. Monies made from fundraising activities are used to provide additional facilities for the Pre-School.

During the year, the Pre-School recognised income of £195,332 (2021: £204,317). Expenditure on charitable activities of £248,156 (2021: £217,006) was incurred, resulting in a net deficit of £52,824 (2021: £12,689).

At the year-end, unrestricted funds of £61,687 (2021: £114,511) were held.

Structure, governance and management

● **Constitution**

Beaches Pre-School is a registered charity, number 1028370, and is constituted under a Pre-School Constitution.

● **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Pre-School Constitution.

BEACHES PRE-SCHOOL

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

Structure, governance and management (continued)

• **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

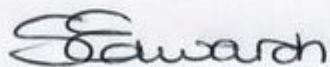
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Pre-School Constitution. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Sian Edwards

Trustee

Date: 2-3-2023

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2022**

Independent examiner's report to the Trustees of Beaches Pre-School ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement


Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: 06/03/2023

Cara Miller ACCA

910 The Crescent, Colchester Business Park, Colchester, Essex, CO4 9YQ

BEACHES PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:				
Donations		179	179	248
Charitable activities	3	193,822	193,822	202,077
Other trading activities		1,331	1,331	1,992
Total income		<u>195,332</u>	<u>195,332</u>	<u>204,317</u>
Expenditure on:				
Charitable activities	4	248,156	248,156	217,006
Total expenditure		<u>248,156</u>	<u>248,156</u>	<u>217,006</u>
Net movement in funds		<u>(52,824)</u>	<u>(52,824)</u>	<u>(12,689)</u>
Reconciliation of funds:				
Total funds brought forward	10	114,511	114,511	127,200
Net movement in funds	10	(52,824)	(52,824)	(12,689)
Total funds carried forward	10	<u>61,687</u>	<u>61,687</u>	<u>114,511</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

BEACHES PRE-SCHOOL

**BALANCE SHEET
AS AT 31 AUGUST 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	-	18,112
		<u>-</u>	<u>18,112</u>
Current assets			
Debtors	8	1,403	225
Cash at bank and in hand		66,095	100,249
		<u>67,498</u>	<u>100,474</u>
Creditors: amounts falling due within one year	9	(5,811)	(4,075)
Net current assets		<u>61,687</u>	<u>96,399</u>
Total net assets		<u><u>61,687</u></u>	<u><u>114,511</u></u>
Charity funds			
Unrestricted funds	10	61,687	114,511
Total funds		<u><u>61,687</u></u>	<u><u>114,511</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Sian Edwards

Trustee

Date: 2-3-2023

The notes on pages 8 to 17 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1. General information

The Charity is an unincorporated charity registered with the Charity Commission in England and Wales (Charity Registration Number 1028370) and constituted under a Pre-School Constitution, adopted 12th November 1991, and amended on 5th October 2009 and 14th October 2011.

The address of the registered office is given on the Charity information page 1 of these financial statements. The nature of the Charity's operations and principal activities are listed in the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Beaches Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants, including government grants, are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Building improvements	-	20% straight line
-----------------------	---	-------------------

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - Trade debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 8. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – grants accrued, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 9. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Provision of Pre-School education	193,822	193,822	202,077
<i>Total 2021</i>	<i>202,077</i>	<i>202,077</i>	

Included in the above are government grants of £172,522 (2021: £180,193), received from Essex County Council. There were no unfulfilled commitments associated with this income at the year-end date.

4. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable activities	196,133	52,023	248,156

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Charitable activities	176,271	40,735	217,006

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

4. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	177,286	157,212
Rent	5,550	7,400
Educational toys and resources	548	468
Small equipment and materials	5,771	4,121
Refreshments	3,897	3,836
Training	983	1,089
Clothing	939	1,339
Events	1,159	806
	196,133	<i>176,271</i>

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Depreciation	18,112	18,112
Cleaning	768	1,028
Repairs and maintenance	11,271	3,723
Internet and telephone	928	964
Printing, postage and stationery	2,497	1,982
Sundries	2,954	1,894
Legal and professional Fees	6,291	5,137
Subscriptions	1,161	1,240
Insurance	1,769	1,590
Governance costs - Independent examiners remuneration	3,000	2,880
Office costs	1,083	60
Rates	2,189	2,125
	52,023	<i>40,735</i>

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

5. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	168,825	<i>152,187</i>
Social security costs	5,135	<i>2,857</i>
Contribution to defined contribution pension schemes	3,326	<i>2,168</i>
	177,286	<i>157,212</i>

The average number of persons employed by the Charity during the year was as follows:

	2022	<i>2021</i>
	No.	No.
Employees	12	<i>11</i>

No employee received remuneration amounting to more than £60,000 in either year.

The Trustees are considered to be the Key Management Personnel of the Charity. Further details of Trustee remuneration have been provided in Note 6 to the accounts.

6. Trustees' remuneration and expenses

During the year, no Trustees received remuneration or other benefits in fulfilling their duties as a Trustee (*2021 - £NIL*).

One Trustee, Sian Edwards, received remuneration from their employment with the Charity for their role as Pre-School Manager. This remuneration was authorised by the Trustees and was allowable under the governing Constitution. The total remuneration for the period was £29,654 (*2021: £26,041*), with pension contributions of £711 (*2021: £594*).

During the year ended 31 August 2022, no Trustee expenses have been incurred (*2021 - £NIL*).

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

7. Tangible fixed assets

	Building improvements £
Cost or valuation	
At 1 September 2021	90,560
At 31 August 2022	90,560
Depreciation	
At 1 September 2021	72,448
Charge for the year	18,112
At 31 August 2022	90,560
Net book value	
At 31 August 2022	-
<i>At 31 August 2021</i>	18,112

8. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	1,403	225
	1,403	225

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

9. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Other taxation and social security	1,553	1,195
Other creditors	1,258	-
Accruals	3,000	2,880
	5,811	<i>4,075</i>
	5,811	<i>4,075</i>

10. Statement of funds

Statement of funds - current year

	Balance at 1 September 2021	Income	Expenditure	Balance at 31 August 2022
	£	£	£	£
Unrestricted funds				
General Funds	114,511	195,332	(248,156)	61,687
	114,511	195,332	(248,156)	61,687

Statement of funds - prior year

	<i>1 September 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 August 2021</i>
	£	£	£	£
Unrestricted funds				
General Funds	127,200	204,317	(217,006)	114,511
	127,200	204,317	(217,006)	114,511

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	67,498	67,498
Creditors due within one year	(5,811)	(5,811)
Total	<u>61,687</u>	<u>61,687</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	18,112	18,112
Current assets	100,474	100,474
Creditors due within one year	(4,075)	(4,075)
Total	<u>114,511</u>	<u>114,511</u>

12. Operating lease commitments

At 31 August 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	<i>2021 £</i>
Premises		
Not later than 1 year	7,400	5,550
Later than 1 year and not later than 5 years	35,150	-
	<u>42,550</u>	<u>5,550</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

13. Related party transactions

Other than the disclosures in Notes 5 and 6, there have been no related party transactions in either reporting period.

BEACHES PRE-SCHOOL

England & Wales - Charity number 1028370

Accounts

BEACHES PRE-SCHOOL

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

BEACHES PRE-SCHOOL

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

BEACHES PRE-SCHOOL

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2021**

Trustees	Rachael Herne, Chair Elaine Tyrer, Secretary Catherine Wilson, Treasurer Sian Edwards
Charity registered number	1028370
Principal office	c/o Westlands CP School Beeches Close Chelmsford Essex CM1 2SB
Independent examiner	MHA MacIntyre Hudson Chartered Accountants Colchester Business Park Colchester Essex CO4 9YQ

BEACHES PRE-SCHOOL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report together with the financial statements of the Charity for the year 1 September 2020 to 31 August 2021.

Objectives and activities

● Purpose and objectives

The purpose and objective of the Pre-School, as per its Constitution, is to advance the development and education of children primarily under statutory school age by:

- a) encouraging parents to understand and provide for the needs of their children through community groups
- b) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability
- c) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas
- d) instigating and adhering to and furthering the aims and objects of the early years learning alliance

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Main activities undertaken to achieve objects and to further the Charity's purposes for the public benefit

The Charity provides a Pre-School environment to enable the development and education of the children that attend. This is achieved by:

- a) offering appropriate play facilities and training courses, ensuring opportunities for all children, regardless of race, culture, religion or means.
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area.
- c) instigation and adhering to and furthering the aims of the early years learning alliance.

Achievements and performance

● Main achievements of the Charity

During the period the Charity operated a Pre-School group on five days a week during term times, offering a choice of three different session times.

These sessions enable parents and carers access to childcare in a stimulated environment.

The sessions are run by employed, qualified staff and are supervised by an employed Pre-School supervisor.

A total of 82 children attended the Pre-School in the period across one academic year.

Volunteers on the committee held a number of fundraising activities throughout the school calendar year to raise money for improving the Pre-Schools facilities.

BEACHES PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Financial review

● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● Reserves policy

Reserves are held to meet the future commitments of the Pre-School and to ensure any gap in funding can be managed effectively, ensuring the activities of the Pre-School can continue as required.

It is the policy of the Pre-School to look to establish reserves that would equate to three months' running costs, this being approximately £55,000 based on the expenditure incurred in the 20/21 period, with the level of reserves monitored by Trustees regularly.

The reserves of the Pre-School shall only be used for the purposes of the Pre-School and no payment shall be made to any member, except:

- a) if that member is employed by the Pre-School
- b) as repayment of expenses properly incurred on behalf of the Pre-School
- c) as interest at a reasonable rate on money lent to the Pre-School

One Trustee is remunerated as an employee of the Pre-School. No Trustees are remunerated for their role as a Trustee.

● Financial review

Nursery grants are received from Essex County Council in respect of children over the age of 3 years. Parents of children under 3 years pay fees on a per session basis. Monies made from fundraising activities are used to provide additional facilities for the Pre-School.

During the year, the Pre-School recognised income of £204,317 (2020: £192,246). Expenditure on charitable activities of £217,006 (2020: £215,097) was incurred, resulting in a net deficit of £12,689 (2020: £22,851).

At the year-end, unrestricted funds of £114,511 (2020: £127,200) were held.

In previous accounting periods, the Charity has prepared accounts on a receipts and payments basis. This year, the Charity has prepared accruals accounts under SORP 2015 FRS 102 for the first time, and the prior year balances have been restated on a like-for-like basis. Further details can be found in Note 14 to the accounts.

Structure, governance and management

● Constitution

Beaches Pre-School is a registered charity, number 1028370, and is constituted under a Pre-School Constitution.

BEACHES PRE-SCHOOL

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

Structure, governance and management (continued)

● **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Pre-School Constitution.

● **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Pre-School Constitution. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Sian Edwards

Trustee

Date: 19/04/2022

BEACHES PRE-SCHOOL

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2021**

Independent examiner's report to the Trustees of Beaches Pre-School ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement


Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: 27/04/2022

Cara Miller ACCA

910 The Crescent, Colchester Business Park, Colchester, Essex, CO4 9YQ

BEACHES PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	<i>As restated Total funds 2020 £</i>
Income from:				
Donations		248	248	100
Charitable activities	3	202,077	202,077	190,219
Other trading activities		1,992	1,992	1,926
Bank interest receivable		-	-	1
Total income		<u>204,317</u>	<u>204,317</u>	<u>192,246</u>
Expenditure on:				
Charitable activities	4	217,006	217,006	215,097
Total expenditure		<u>217,006</u>	<u>217,006</u>	<u>215,097</u>
Net movement in funds		<u>(12,689)</u>	<u>(12,689)</u>	<u>(22,851)</u>
Reconciliation of funds:				
Total funds brought forward	10	127,200	127,200	150,051
Net movement in funds	10	(12,689)	(12,689)	(22,851)
Total funds carried forward	10	<u>114,511</u>	<u>114,511</u>	<u>127,200</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 18 form part of these financial statements.

BEACHES PRE-SCHOOL

**BALANCE SHEET
AS AT 31 AUGUST 2021**

	Note	2021 £	<i>As restated</i> 2020 £
Fixed assets			
Tangible assets	7	18,112	36,224
		<hr/>	<hr/>
		18,112	36,224
Current assets			
Debtors	8	225	1,555
Cash at bank and in hand		100,249	91,448
		<hr/>	<hr/>
		100,474	93,003
Creditors: amounts falling due within one year	9	(4,075)	(2,027)
		<hr/>	<hr/>
Net current assets		96,399	90,976
		<hr/>	<hr/>
Total net assets		114,511	127,200
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Unrestricted funds	10	114,511	127,200
		<hr/>	<hr/>
Total funds		114,511	127,200
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Sian Edwards
Trustee
Date: 19/04/2022

The notes on pages 8 to 18 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. General information

The Charity is an unincorporated charity registered with the Charity Commission in England and Wales (Charity Registration Number 1028370) and constituted under a Pre-School Constitution, adopted 12th November 1991, and amended on 5th October 2009 and 14th October 2011.

The address of the registered office is given on the Charity information page 1 of these financial statements. The nature of the Charity's operations and principal activities are listed in the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Beaches Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

In previous accounting periods, the Charity has prepared accounts on a receipts and payments basis. This year, the Charity has prepared accruals accounts under SORP 2015 FRS 102 for the first time, and the prior year balances have been restated on a like-for-like basis. Further details can be found in Note 14 to the accounts.

2.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, including the impact of COVID-19. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants, including government grants, are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Building improvements	-	20% straight line
-----------------------	---	-------------------

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity does not have a material holding in complex financial instruments. The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - Trade debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 8. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – grants accrued, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 9. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

2. Accounting policies (continued)

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

3. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>As restated Total funds 2020 £</i>
Provision of Pre-School education	202,077	202,077	190,219
	<u>202,077</u>	<u>202,077</u>	<u>190,219</u>
<i>Total 2020 as restated</i>	<i>190,219</i>	<i>190,219</i>	
	<u>190,219</u>	<u>190,219</u>	

Included in the above are government grants of £180,193 (2020: £174,165), received from Essex County Council. There were no unfulfilled commitments associated with this income at the year-end date.

4. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	176,271	40,735	217,006
	<u>176,271</u>	<u>40,735</u>	<u>217,006</u>
	<i>As restated Activities undertaken directly 2020 £</i>	<i>As restated Support costs 2020 £</i>	<i>As restated Total funds 2020 £</i>
Charitable activities	177,336	37,761	215,097
	<u>177,336</u>	<u>37,761</u>	<u>215,097</u>

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

4. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	<i>As restated Total funds 2020 £</i>
Staff costs	157,212	155,671
Rent	7,400	7,400
Educational toys and resources	468	2,003
Small equipment and materials	4,121	5,554
Refreshments	3,836	4,135
Training	1,089	1,049
Clothing	1,339	401
Events	806	1,123
	176,271	177,336

Analysis of support costs

	Total funds 2021 £	<i>As restated Total funds 2020 £</i>
Depreciation	18,112	18,112
Cleaning	1,028	553
Repairs and maintenance	3,723	1,430
Internet and telephone	964	1,160
Printing, postage and stationery	1,982	3,158
Sundries	1,894	2,507
Legal and professional Fees	5,137	3,620
Subscriptions	1,240	1,064
Insurance	1,590	2,769
Governance costs - Independent examiners remuneration	2,880	-
Office costs	60	899
Rates	2,125	2,489
	40,735	37,761

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

5. Staff costs

	2021	<i>As restated</i> 2020
	£	£
Wages and salaries	152,187	149,230
Social security costs	2,857	4,213
Contribution to defined contribution pension schemes	2,168	2,228
	<u>157,212</u>	<u>155,671</u>

The average number of persons employed by the Charity during the year was as follows:

	2021	2020
	No.	No.
Employees	<u>11</u>	<u>11</u>

No employee received remuneration amounting to more than £60,000 in either year.

The Trustees are considered to be the Key Management Personnel of the Charity. Further details of Trustee remuneration have been provided in Note 6 to the accounts.

6. Trustees' remuneration and expenses

During the year, no Trustees received remuneration or other benefits in fulfilling their duties as a Trustee (2020 - £NIL).

One Trustee, Sian Edwards, received remuneration from their employment with the Charity for their role as Pre-School Manager. This remuneration was authorised by the Trustees and was allowable under the governing Constitution. The total remuneration for the period was £26,041 (2020: £23,798), with pension contributions of £594 (2020: £529).

During the year ended 31 August 2021, no Trustee expenses have been incurred (2020 - £NIL).

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

7. Tangible fixed assets

	Building improve- ments £
Cost or valuation	
Prior Year Adjustment	90,560
	<hr/>
At 1 September 2020 (as restated)	90,560
	<hr/>
At 31 August 2021	90,560
	<hr/>
Depreciation	
Prior Year Adjustment	54,336
	<hr/>
At 1 September 2020 (as restated)	54,336
Charge for the year	18,112
	<hr/>
At 31 August 2021	72,448
	<hr/>
Net book value	
At 31 August 2021	18,112
	<hr/> <hr/>
<i>At 31 August 2020 (as restated)</i>	36,224
	<hr/> <hr/>

8. Debtors

	2021	<i>As restated</i> 2020
	£	£
Due within one year		
Trade debtors	225	1,555
	<hr/>	<hr/>
	225	1,555
	<hr/> <hr/>	<hr/> <hr/>

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

9. Creditors: Amounts falling due within one year

	2021	<i>As restated</i> 2020
	£	£
Other taxation and social security	1,195	839
Accruals	2,880	1,188
	<u>4,075</u>	<u>2,027</u>

10. Statement of funds

Statement of funds - current year

	Balance at 1 September 2020	Income	Expenditure	Balance at 31 August 2021
	£	£	£	£
Unrestricted funds				
General Funds	127,200	204,317	(217,006)	114,511
	<u>127,200</u>	<u>204,317</u>	<u>(217,006)</u>	<u>114,511</u>

Statement of funds - prior year

	<i>As restated</i> <i>Balance at</i> <i>1 September</i> <i>2019</i>	<i>As restated</i> <i>Income</i>	<i>As restated</i> <i>Expenditure</i>	<i>As restated</i> <i>Balance at</i> <i>31 August</i> <i>2020</i>
	£	£	£	£
Unrestricted funds				
General Funds	<i>150,051</i>	<i>192,246</i>	<i>(215,097)</i>	<i>127,200</i>
	<u>150,051</u>	<u>192,246</u>	<u>(215,097)</u>	<u>127,200</u>

BEACHES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	18,112	18,112
Current assets	100,474	100,474
Creditors due within one year	(4,075)	(4,075)
Total	<u>114,511</u>	<u>114,511</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	36,224	36,224
Current assets	93,003	93,003
Creditors due within one year	(2,027)	(2,027)
Total	<u>127,200</u>	<u>127,200</u>

12. Operating lease commitments

At 31 August 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Premises		
Not later than 1 year	5,550	7,400
Later than 1 year and not later than 5 years	-	5,550
	<u>5,550</u>	<u>12,950</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

13. Related party transactions

Other than the disclosures in Notes 5 and 6, there have been no related party transactions in either reporting period.

14. Prior year restatement

In the current year, the Charity has prepared its accounts under SORP 2015 FRS 102 for the first time, with previous accounting periods being prepared on a receipts and payments basis. As a result, the prior year balances have been restated.

In the prior year accounts, the income, expenditure and bank balance were reported as being £192,186, £213,338 and £38,828 respectively; after restating the prior year balances, these have now been presented as income of £192,246, expenditure of £215,097 and a bank balance £91,448.

BEACHES PRE-SCHOOL

England & Wales - Charity number 1028370

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	09	2018		31	08	2019

Section A Reference and administration details

Charity name Beaches Pre-School

Other names charity is known by N/a

Registered charity number (if any) 1028370

Charity's principal address c/o Westlands CP School

Beeches Close

Chelmsford, Essex

Postcode CM1 2SB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rachael Herne	Chair		
2	Elaine Tyrer	Secretary		
3	Catherine Wilson	Treasurer		
4	Sian Edwards			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <i>(eg. trust deed, constitution)</i>	PLA Model Pre-School Constitution dated 2008
How the charity is constituted <i>(eg. trust, association, company)</i>	Charitable trust administered by appointed trustees
Trustee selection methods <i>(eg. appointed by, elected by)</i>	Committee are elected for one year by the members at the annual general meeting. Resignation of a committee member can be filled until the next AGM by a member appointed by the Committee.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

<p>The objective of the Charity is to advance the education of children below compulsory school age by:</p> <ol style="list-style-type: none"> providing safe and satisfying group play, in which parent have the right to take part Encouraging other charitable activities through which parents may help the children. Furthering the aim of the Pre-school Playgroups Association
--

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity has provided a pre-school environment enabling them to enhance the development and education of the children that attend. The achieve this by:

- a) offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuing that groups offer opportunities for all children, regardless of race, culture, religion or means.
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area.
- c) Instigation and adhering to and furthering the aim of the Pre-School Learning Alliance.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

During the Period the charity operated a pre-school group on five days a week during term times. Offering a choice of seven different session times

These sessions enable parents and carers access to childcare in a stimulated environment.

The sessions are run by employed, qualified staff and supervised by an employed pre-school supervisor.

A total of 140 children attended the Pre-School in the period across one academic year. They had access for up to ten sessions a week per child.

Volunteers on the committee held a number of fundraising activities throughout the school calendar to raise money improving the pre-schools facilities.

Section E**Financial review****Brief statement of the charity's policy on reserves**

The reserves of the Pre-School shall only be used for the purposes of the association and no payment shall be made to any member except:

- a) if that member is employed by the association.
- b) As repayment of expenses properly incurred on behalf of the association.
- c) As interest at a reasonable rate on money lent to the association.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Nursery Education Grants are received from Essex County Council in respect of children over the age of 3 years. Parents of children under 3 years pay fees on a per session basis.

Monies made from fundraising activities are used to provide additional facilities for the Pre-School.

Section F**Other optional information**

--	--

Section G**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

S Edwards

Full name(s)

Sian Edwards

Position (eg Secretary, Chair, etc)

TRUSTEE

Date

30/09/2020



Charity Name BEACHES PRE-SCHOOL	No (if any) 1028370
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CC16a

Receipts and payments accounts

For the period from	Period start date 01/09/2019	To	Period end date 31/08/2020
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Grants	174,165	-	-	174,165	155,509
Fees	16,079	-	-	16,079	14,497
Fundraising	1,229	-	-	1,229	1,303
Other Receipts	713	-	-	713	608
New Building Surplus	-	-	-	-	-
New Building Grant	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	192,186	-	-	192,186	171,917
A2 Asset and investment sales, etc.	-	-	-	-	-
Total receipts	192,186	-	-	192,186	171,917
A3 Payments					
Staff Wages	173,682	-	-	173,682	163,964
Rent	7,400	-	-	7,400	7,400
Educational Toys	2,003	-	-	2,003	2,468
Equipment	5,216	-	-	5,216	7,487
Refreshments	4,135	-	-	4,135	4,781
Training	1,049	-	-	1,049	1,555
Clothing	401	-	-	401	1,530
Events	1,123	-	-	1,123	1,522
Administration costs	18,329	-	-	18,329	19,092
Sub total	213,338	-	-	213,338	209,799
A4 Asset and investment purchases, etc.	-	-	-	-	-
Total payments	213,338	-	-	213,338	209,799
Net of receipts/(payments)	- 21,152	-	-	- 21,152	- 37,882
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	59,980	-	-	59,980	97,862
Cash funds this year end	38,828	-	-	38,828	59,980

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank and Cash	38,828	-	
			-	-
			-	-
	Total cash funds	38,828	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

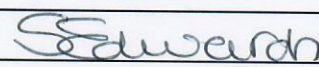
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	New Building (Portacabin)	Unrestricted	90,560	36,224
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	S Edwards	30/09/2020



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Beaches Pre-School

On accounts for the year
ended

31st August 2020

Charity no
(if any)

1028370

Set out on pages

1 & 2

(remember to include the page numbers of additional sheets)

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 Commission (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 statement

My examination was carried out in accordance with 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 my examination, no matter has come to my attention (other than that disclosed below *)

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; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met.

Signed:

Date:

30/09/2020

Name:

Katie Boutler

Relevant professional
qualification(s) or body
(if any):

ACA

Address:

5 Prykes Drive, Chelmsford

Essex, CM1 1TP