

SONNING COMMON PRE-SCHOOL

England & Wales · Charity number 1028702

Details

Other names SONNING COMMON PRE-SCHOOL PLAYGROUP

Status Registered

Legal form Other

Registered 1993-11-23

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

Contact

Address Grove Road
Sonning Common
Reading
RG4 9RJ

Phone 01189724760

Email info@sonningcommonpreschool.co.uk

Website sonningcommonpreschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: As a Pre-school we provide facilities and staff to give children the opportunity to learn through play, gain socialisation skills and learn skills that will help them as they progress through to school.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£208,123	£136,648	-	-
2024-03-31	£156,545	£138,040	-	-
2023-03-31	£120,613	£138,666	-	-
2022-03-31	£135,069	£144,597	-	-
2021-03-31	£147,139	£126,915	-	-

Trustees

Name	Role	Appointed
Anna Parslew		2024-07-02
Jessica Moss		2024-07-02
Joanne Lawson		2022-07-22

SONNING COMMON PRE-SCHOOL

England & Wales - Charity number 1028702

Accounts

**Sonning Common Pre-School
Charity
Reports and Accounts**

31 March 2025

Radford & Sergeant Ltd
9 Greyfriars Road
Reading
RG1 1NU

Sonning Common Pre-School

Contents of the Financial Statements for the Year ended 31 March 2025

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Sonning Common Pre-School

Trustees Report for the Year ended 31 March 2025

The trustees present the report and accounts for the year ended 31 March 2025.

Registered Charity number **1028702**

Principal address

Grove Road
Sonning Common
Reading
RG4 9RJ

Principal activities

The charity's principal activity during the year is a pre school for children.

Trustees

Jessica Moss	Appointed 02/07/2024
Anna Parslew	Appointed 10/09/2025
Joanne Lawson	Appointed 22/07/2022

Independent examiner

Kim Swain
Radford & Sergeant Ltd
9 Greyfriars Road
Reading
RG1 1NU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document - Constitution adopted 9 June 1993 and amended 1 November 1993 as amended 12 January 2009.

Charities Status

This report has been prepared in accordance with the Charities Act 2011.

Sonning Common Pre-School

Trustees Annual Report (continued) for the Year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

To run a community preschool providing childcare for up to 30 hours per week.

Preschool open 9am - 3pm, Monday - Friday during school term time (38 weeks of the year.)

Parents can claim funded hours or pay for sessions themselves until their child becomes eligible for funding.

Wrap around care offered on term time days and holiday camps in the holidays.

ACHIEVEMENT AND PERFORMANCE

Preschool provision for local children aged 2 - 5 prior to attending school.

FINANCIAL REVIEW

Sufficient reserves kept to cover redundancy pay, in the event of permanent preschool closure.

Approved by order of the board of Trustees on 26th January 2026 and signed on its behalf by:



.....
Anna Parslew - Treasurer

Sonning Common Pre-School

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

I report on the accounts of the pre-school for the year to 31 March 2025, which are set out on pages four to eight.

Respective responsibilities of trustees and examiner

The pre school's trustees are responsible for the preparation of the accounts. The pre school'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.

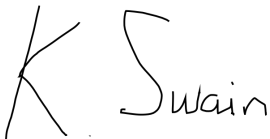
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
9 Greyfriars Road
Reading
RG1 1NU

26th January 2026

Sonning Common Pre-School

Statement of Financial Activities for the Year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Income		208,123	156,545
Cost of Income		(13,690)	(9,279)
Gross Profit		<u>194,433</u>	<u>147,266</u>
Administrative expenses		(136,648)	(138,040)
Operating Surplus/ (Deficit)	2	<u>57,785</u>	<u>9,226</u>
Reserves brought forward		68,485	59,259
Reserves carried forward	2	<u><u>126,270</u></u>	<u><u>68,485</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Balance Sheet 31 March 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Assets	4	4,156	4,882
Current Assets			
Debtors		-	-
Bank and cash balances		122,864	65,864
		122,864	65,864
Creditors			
Amounts falling due within one year	6	(750)	(2,261)
Net Current Assets		122,114	63,603
NET ASSETS		126,270	68,485
Capital and reserves			
Income and expenditure account	7	126,270	68,485
TOTAL FUNDS		126,270	68,485

The financial statements were approved by the Board of Trustees on 26th January 2026 and were signed on its behalf by



.....
Anna Parslew - Treasurer

The notes form part of these financial statements

Sonning Common Pre-School

Statement of Cash Flows for the Year ended 31 March 2025

	2025	2024
	Unrestricted	Unrestricted
	Funds	Funds
	£	£
Cash flows from operating activities		
Net incoming/ (outgoing) per SOFA	57,785	9,226
Less expenditure on fixed assets	-	-
Add back depreciation of fixed assets	726	944
Decrease / (Increase) in debtors	-	-
(Decrease) / Increase in creditors	(1,511)	1,321
Total Incoming Resources	<u>57,000</u>	<u>11,491</u>
Total cash as at 1 April 2024	65,864	54,373
Total cash as at 31 March 2025	<u><u>122,864</u></u>	<u><u>65,864</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Notes to the Financial Statements for the Year ended 31 March 2025

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts and with the Regulations' "true and fair view" provisions and the Charities SORP(FRS102).

1.2 Income recognition

Pre school fees are recognised when they are paid and income from fundraising activities is recognised when received

1.3 Expenditure recognition

Expenditure is accounted for on an accruals basis. Bank interest is accounted for when received.

Stocks

The Preschool holds no stock

Pensions

The charity has an auto-enrolment pension scheme

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £100. Assets are recorded at initial cost and depreciation is provided at the following annual rates in order to write off each asset over its estimated

Property Improvements	15 years
Computer Equipment	4 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable activities at the discretion of the trustees. To date the pre school has not received any restricted funds and all funds are used purely for the day to day running of the pre school

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Operating Profit

This is stated after charging:

Depreciation of owned fixed assets

	2025 £	2024 £
	726	944
	<u>726</u>	<u>944</u>

3 Staff Costs

Wages and Salaries

	2025 £	2024 £
	103,884	103,997
	<u>103,884</u>	<u>103,997</u>

The average monthly number of employees during the year was as follows:

Pre School Staff

	<u>7</u>	<u>9</u>
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No employee received emoluments in excess of £60,000.

Sonning Common Pre-School

Notes to the Financial Statements - continued for the Year ended 31 March 2025

4 Tangible Fixed Assets

	Computer Equipment £	Property Improvements £	Total Fixed Assets £
Cost			
At 1 April 2024	1,240	10,891	12,131
Additions	-	-	-
At 31 March 2025	1,240	10,891	12,131
Depreciation			
At 1 April 2024	1,240	6,009	7,249
Charge for the year	-	726	726
At 31 March 2025	1,240	6,735	7,975
Net Book Value			
At 31 March 2025	-	4,156	4,156
At 31 March 2024	-	4,882	4,882

5 Bank and cash balances

	2025 £	2024 £
CAF Current	74,032	17,624
CAF Fund Raising	7,659	8,028
CAF Liquidity Account	41,134	40,173
Petty Cash Tin	39	39
	122,864	65,864

6 Creditors: Amounts Falling Due within one year

	2025 £	2024 £
Other taxes and social security costs	-	1,236
Other creditors - book keeping and year end accounts	750	714
Other creditors - net wages and pension	-	311
	750	2,261

7 Income and Expenditure

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Income and Expenditure	68,485	208,123	(150,338)	126,270
Total Funds	68,485	208,123	(150,338)	126,270

Sonning Common Pre-School

Detailed Income and Expenditure Account for the Year ended 31 March 2025

	2025 £	2024 £
Incoming Resources		
Income		
Basic Fees	148,067	145,322
Additional Fees	55,138	6,699
Fund Raising	3,851	3,500
Bank Interest	1,067	1,024
Total Incoming resources	208,123	156,545
	208,123	156,545
Resources Expended		
Cost of Sales		
Activities and Materials	4,532	3,289
Fundraising Costs	298	67
Kids Food	8,860	5,923
	13,690	9,279
Administrative Expenses		
Employee Costs:		
Wages and Salaries	103,884	103,997
Pensions	1,910	1,763
Staff and Recruitment (CRB)	68	180
Staff training and welfare	168	76
	106,030	106,016
Premises Costs:		
General Premises, floor and painting	8,813	6,355
Rates	1,591	4,284
Light and heat	6,145	5,944
Cleaning	1,141	1,145
	17,690	17,728
General administrative expenses:		
Telephone and fax	795	717
Stationery and printing and post	163	7
Small Equipment	-	357
Subscriptions (Early years and PLA)	377	197
Forest School Costs	330	298
Bank charges	120	125
Insurance	5,236	4,647
New Office Equipment/ IT	2,705	2,973
Gifts	385	-
Depreciation	726	944
Sundry Expenses	-	593
	10,837	10,858
Legal and Professional costs		
Accountancy fees	1,800	1,931
Payroll fees	135	1,151
Advertising and PR	156	356
	2,091	3,438
Total Administrative Expenses	136,648	138,040
Total Resources Expended	150,338	147,319
Net Surplus/(Deficit)	57,785	9,226

SONNING COMMON PRE-SCHOOL

England & Wales - Charity number 1028702

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	April	2023		31	March	2024

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Grove Road
Sonning Common
Postcode RG4 9RH

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	Naomi Readings	Chair		
2	Siobhan Wilkins	Secretary		
3	Martin Tucker	Treasurer	Until Sep-23	
4	Nicola Panel	Treasurer	Appointed Sep-23	
5	Joanne Lawson	Preschool Manager		
6	Merlin Meyer	Chair	Until Sep-23	
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

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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 <small>(eg. trust deed, constitution)</small>	Constitution
How the charity is constituted <small>(eg. trust, association, company)</small>	Trust
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Elected by 2 other committee members

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.

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Section C Objectives and activities

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

To run a community preschool providing childcare for up to 30 hours per week.

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)

Preschool open 9am – 3pm, Monday – Friday during school term time (38 weeks of the year).

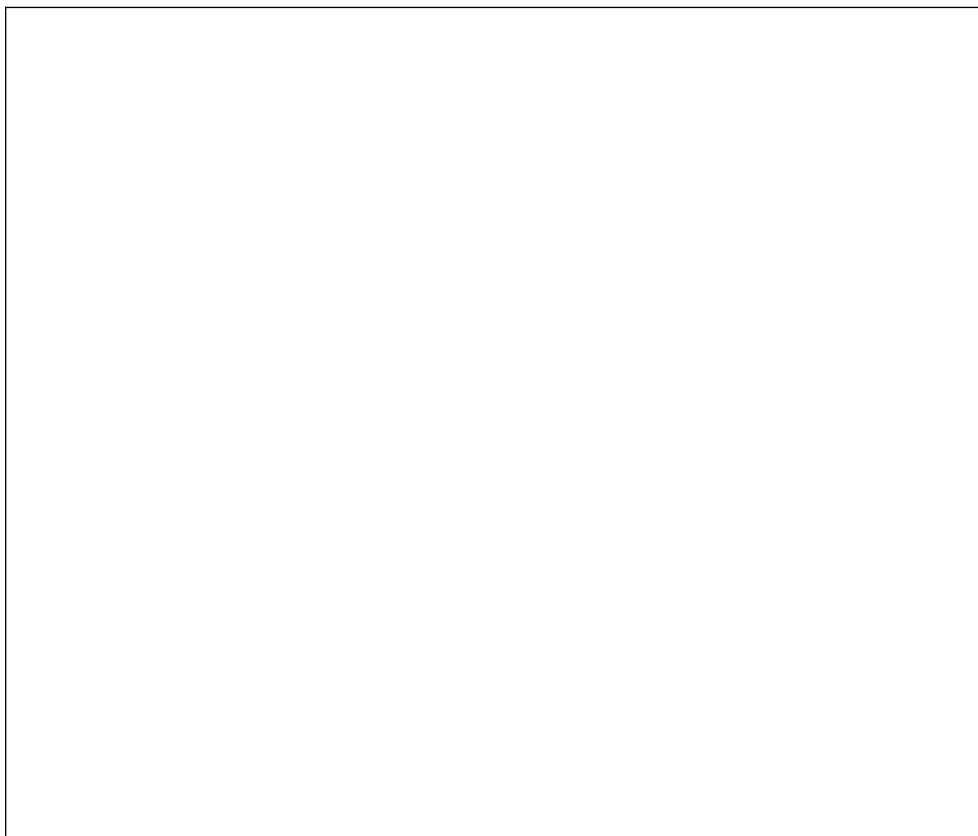
Parents can claim funded hours or pay for sessions themselves until their child becomes eligible for funding.

Wrap around care offered on term time days, holiday camps in the holidays.

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.



Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Preschool provision for local children aged from 2 – 5 prior to attending school.

Section E

Financial review

Brief statement of the charity's policy on reserves

Sufficient reserves kept to cover redundancy pay, in the event of permanent preschool closure.

Details of any funds materially in deficit

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.

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) *Nicola Panel*

Full name(s) Nicola Panel

Position (eg Secretary, Chair, Treasurer etc)



Date 12/12/2024

**Sonning Common Pre-School
Charity
Reports and Accounts**

31 March 2024

Radford & Sergeant Ltd
40rty
40 Caversham Road
Reading
RG1 7EB

Sonning Common Pre-School

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Sonning Common Pre-School

Trustees Report for the Year ended 31 March 2024

The trustees present the report and accounts for the year ended 31 March 2024.

Registered Charity number 1028702

Principal address

Grove Road
Sonning Common
Reading
RG4 9RJ

Principal activities

The charity's principal activity during the year is a pre school for children.

Trustees

Merlin Meyer	Chair - Until 01/09/2023
Naomi Readings	Chair
Martin Tucker	Treasurer - Until 01/09/2023
Nicola Panel	Treasurer - Appointed 01/09/2023
Joanne Lawson	Trustee - Appointed 22/07/22
Siobhan Wilkins	Secretary

Independent examiner

Kim Swain
Radford & Sergeant Ltd
40rty
40 Caversham Road
Reading
RG1 7EB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document - Constitution adopted 9 June 1993 and amended 1 November 1993 as amended 12 January 2009.

Charities Status

This report has been prepared in accordance with the Charities Act 2011.

Sonning Common Pre-School

Trustees Annual Report (continued) for the Year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

To run a community preschool providing childcare for up to 30 hours per week.

Preschool open 9am - 3pm, Monday - Friday during school term time (38 weeks of the year.)

Parents can claim funded hours or pay for sessions themselves until their child becomes eligible for funding.

Wrap around care offered on term time days and holiday camps in the holidays.

ACHIEVEMENT AND PERFORMANCE

Preschool provision for local children aged 2 - 5 prior to attending school.

FINANCIAL REVIEW

Sufficient reserves kept to cover redundancy pay, in the event of permanent preschool closure.

Approved by order of the board of Trustees on 17th December 2024 and signed on its behalf by:

.....
Nicola Panel - Treasurer

Sonning Common Pre-School

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

I report on the accounts of the pre-school for the year to 31 March 2024, which are set out on pages four to eight.

Respective responsibilities of trustees and examiner

The pre school's trustees are responsible for the preparation of the accounts. The pre school'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 report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
40rty
40 Caversham Road
Reading
RG1 7EB

17th December 2024

Sonning Common Pre-School

Statement of Financial Activities for the Year ended 31 March 2024

	Note	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Income		156,545	120,613
Cost of Income		(9,279)	(8,285)
Gross Profit		<u>147,266</u>	<u>112,328</u>
Administrative expenses		(138,040)	(138,666)
Operating Surplus/ (Deficit)	2	<u>9,226</u>	<u>(26,338)</u>
Reserves brought forward		59,044	85,382
Reserves carried forward	2	<u><u>68,270</u></u>	<u><u>59,044</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Balance Sheet 31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Assets	4	4,882	5,827
Current Assets			
Debtors		-	-
Bank and cash balances		65,864	54,374
		<u>65,864</u>	<u>54,374</u>
Creditors			
Amounts falling due within one year	6	(2,261)	(940)
		<u>63,603</u>	<u>53,434</u>
Net Current Assets			
		<u>68,485</u>	<u>59,261</u>
NET ASSETS			
		<u>68,485</u>	<u>59,261</u>
Capital and reserves			
Income and expenditure account	7	68,270	59,044
		<u>68,270</u>	<u>59,044</u>
TOTAL FUNDS		<u>68,270</u>	<u>59,044</u>

The financial statements were approved by the Board of Trustees on 17th December 2024 and were signed on its behalf by

.....
Nicola Panel - Treasurer

The notes form part of these financial statements

Sonning Common Pre-School

Statement of Cash Flows for the Year ended 31 March 2024

	2024	2023
	Unrestricted	Unrestricted
	Funds	Funds
	£	£
Cash flows from operating activities		
Net incoming/ (outgoing) per SOFA	9,226	(26,338)
Less expenditure on fixed assets	-	-
Add back depreciation of fixed assets	944	1,036
Decrease / (Increase) in debtors	-	-
(Decrease) / Increase in creditors	1,321	(1,856)
Total Incoming Resources	<u>11,491</u>	<u>(27,158)</u>
Total cash as at 1 April 2023	54,375	81,532
Total cash as at 31 March 2024	<u><u>65,866</u></u>	<u><u>54,374</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Notes to the Financial Statements for the Year ended 31 March 2024

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts and with the Regulations' "true and fair view" provisions and the Charities SORP(FRS102).

1.2 Income recognition

Pre school fees are recognised when they are paid and income from fundraising activities is recognised when received

1.3 Expenditure recognition

Expenditure is accounted for on an accruals basis. Bank interest is accounted for when received.

Stocks

The Preschool holds no stock

Pensions

The charity has an auto-enrolment pension scheme

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £100. Assets are recorded at initial cost and depreciation is provided at the following annual rates in order to write off each asset over its

Property improvements	15 years
Computer Equipment	4 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable activities at the discretion of the trustees. To date the pre school has not received any restricted funds and all funds are used purely for the day to day running of the pre school

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

	2024 £	2023 £
2 Operating Profit		
This is stated after charging:		
Depreciation of owned fixed assets	944	1,036
	<u>944</u>	<u>1,036</u>
3 Staff Costs		
Wages and Salaries	103,997	107,800
	<u>103,997</u>	<u>107,800</u>
The average monthly number of employees during the year was as follows:		
Pre School Staff	<u>9</u>	<u>10</u>
No employee received emoluments in excess of £60,000.		

Sonning Common Pre-School

Notes to the Financial Statements - continued for the Year ended 31 March 2024

4 Tangible Fixed Assets

	Computer Equipment £	Property improvements £	Total Fixed Assets £
Cost			
At 1 April 2023	1,240	10,891	12,131
Additions	-	-	-
At 31 March 2024	1,240	10,891	12,131
Depreciation			
At 1 April 2023	1,022	5,283	6,305
Charge for the year	218	726	944
At 31 March 2024	1,240	6,009	7,249
Net Book Value			
At 31 March 2024	-	4,882	4,882
At 31 March 2023	218	5,608	5,827

5 Bank and cash balances

	2024 £	2023 £
CAF Current	17,624	7,363
CAF Fund Raising	8,028	7,661
CAF Liquidity Account	40,173	39,311
Petty Cash Tin	39	39
	65,864	54,374

6 Creditors: Amounts Falling Due within one year

Other taxes and social security costs	1,236	-
Other creditors - book keeping and year end accounts	714	678
Other creditors - net wages and pension	311	262
	2,261	940

7 Income and Expenditure

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Income and Expenditure	59,044	156,545	(147,319)	68,270
Total Funds	59,044	156,545	(147,319)	68,270

Sonning Common Pre-School

Detailed Income and Expenditure Account for the Year ended 31 March 2024

	2024 £	2023 £
Incoming Resources		
Income		
Basic Fees	145,322	101,818
Additional Fees	6,699	14,328
Fund Raising	3,500	4,110
Bank Interest	1,024	357
Furlough Income	-	-
Total Incoming resources	156,545	120,613
	156,545	120,613
Resources Expended		
Cost of Sales		
Activities and Materials	3,289	4,085
Fundraising Costs	67	8
Kids Food	5,923	4,192
Consumables	-	-
	9,279	8,285
Administrative Expenses		
Employee Costs:		
Wages and Salaries	103,997	107,800
Pensions	1,763	1,907
Staff and Recruitment (CRB)	180	449
Staff training and welfare	76	927
	106,016	111,083
Premises Costs:		
General Premises, floor and painting	6,355	3,007
Rates	4,284	4,064
Light and heat	5,944	5,605
Cleaning	1,145	740
	17,728	13,416
General administrative expenses:		
Telephone and fax	717	1,055
Stationery and printing and post	7	40
Small Equipment	357	1,071
Subscriptions (Early years and PLA)	197	138
Forest School Costs	298	268
Bank charges	125	144
Insurance	4,647	3,943
New Office Equipment/ IT	2,973	2,513
Depreciation	944	1,036
Sundry Expenses	593	1,299
	10,858	11,507
Legal and Professional costs		
Accountancy fees	1,931	1,616
Payroll fees	1,151	991
Advertising and PR	356	53
	3,438	2,660
Total Administrative Expenses	138,040	138,666
Total Resources Expended	147,319	146,951
Net Surplus/(Deficit)	9,226	(26,338)

**Sonning Common Pre-School
Charity
Reports and Accounts**

31 March 2024

Radford & Sergeant Ltd
40rty
40 Caversham Road
Reading
RG1 7EB

Sonning Common Pre-School

Contents of the Financial Statements for the Year ended 31 March 2024

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Sonning Common Pre-School

Trustees Report for the Year ended 31 March 2024

The trustees present the report and accounts for the year ended 31 March 2024.

Registered Charity number 1028702

Principal address

Grove Road
Sonning Common
Reading
RG4 9RJ

Principal activities

The charity's principal activity during the year is a pre school for children.

Trustees

Merlin Meyer	Chair - Until 01/09/2023
Naomi Readings	Chair
Martin Tucker	Treasurer - Until 01/09/2023
Nicola Panel	Treasurer - Appointed 01/09/2023
Joanne Lawson	Trustee - Appointed 22/07/22
Siobhan Wilkins	Secretary

Independent examiner

Kim Swain
Radford & Sergeant Ltd
40rty
40 Caversham Road
Reading
RG1 7EB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document - Constitution adopted 9 June 1993 and amended 1 November 1993 as amended 12 January 2009.

Charities Status

This report has been prepared in accordance with the Charities Act 2011.

Sonning Common Pre-School

Trustees Annual Report (continued) for the Year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

To run a community preschool providing childcare for up to 30 hours per week.

Preschool open 9am - 3pm, Monday - Friday during school term time (38 weeks of the year.)

Parents can claim funded hours or pay for sessions themselves until their child becomes eligible for funding.

Wrap around care offered on term time days and holiday camps in the holidays.

ACHIEVEMENT AND PERFORMANCE

Preschool provision for local children aged 2 - 5 prior to attending school.

FINANCIAL REVIEW

Sufficient reserves kept to cover redundancy pay, in the event of permanent preschool closure.

Approved by order of the board of Trustees on 17th December 2024 and signed on its behalf by:

.....
Nicola Panel - Treasurer

Sonning Common Pre-School

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

I report on the accounts of the pre-school for the year to 31 March 2024, which are set out on pages four to eight.

Respective responsibilities of trustees and examiner

The pre school's trustees are responsible for the preparation of the accounts. The pre school'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 report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
40rty
40 Caversham Road
Reading
RG1 7EB

17th December 2024

Sonning Common Pre-School

Statement of Financial Activities for the Year ended 31 March 2024

	Note	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Income		156,545	120,613
Cost of Income		(9,279)	(8,285)
Gross Profit		<u>147,266</u>	<u>112,328</u>
Administrative expenses		(138,040)	(138,666)
Operating Surplus/ (Deficit)	2	<u>9,226</u>	<u>(26,338)</u>
Reserves brought forward		59,044	85,382
Reserves carried forward	2	<u><u>68,270</u></u>	<u><u>59,044</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Balance Sheet 31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Assets	4	4,882	5,827
Current Assets			
Debtors		-	-
Bank and cash balances		65,864	54,374
		<u>65,864</u>	<u>54,374</u>
Creditors			
Amounts falling due within one year	6	(2,261)	(940)
		<u>63,603</u>	<u>53,434</u>
Net Current Assets			
		<u>68,485</u>	<u>59,261</u>
NET ASSETS			
		<u>68,485</u>	<u>59,261</u>
Capital and reserves			
Income and expenditure account	7	68,270	59,044
		<u>68,270</u>	<u>59,044</u>
TOTAL FUNDS			
		<u>68,270</u>	<u>59,044</u>

The financial statements were approved by the Board of Trustees on 17th December 2024 and were signed on its behalf by

.....
Nicola Panel - Treasurer

The notes form part of these financial statements

Sonning Common Pre-School

Statement of Cash Flows for the Year ended 31 March 2024

	2024	2023
	Unrestricted	Unrestricted
	Funds	Funds
	£	£
Cash flows from operating activities		
Net incoming/ (outgoing) per SOFA	9,226	(26,338)
Less expenditure on fixed assets	-	-
Add back depreciation of fixed assets	944	1,036
Decrease / (Increase) in debtors	-	-
(Decrease) / Increase in creditors	1,321	(1,856)
Total Incoming Resources	<u>11,491</u>	<u>(27,158)</u>
Total cash as at 1 April 2023	54,375	81,532
Total cash as at 31 March 2024	<u><u>65,866</u></u>	<u><u>54,374</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Notes to the Financial Statements for the Year ended 31 March 2024

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts and with the Regulations' "true and fair view" provisions and the Charities SORP(FRS102).

1.2 Income recognition

Pre school fees are recognised when they are paid and income from fundraising activities is recognised when received

1.3 Expenditure recognition

Expenditure is accounted for on an accruals basis. Bank interest is accounted for when received.

Stocks

The Preschool holds no stock

Pensions

The charity has an auto-enrolment pension scheme

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £100. Assets are recorded at initial cost and depreciation is provided at the following annual rates in order to write off each asset over its

Property improvements	15 years
Computer Equipment	4 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable activities at the discretion of the trustees. To date the pre school has not received any restricted funds and all funds are used purely for the day to day running of the pre school

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

	2024 £	2023 £
2 Operating Profit		
This is stated after charging:		
Depreciation of owned fixed assets	<u>944</u>	<u>1,036</u>
	<u>944</u>	<u>1,036</u>
3 Staff Costs		
Wages and Salaries	<u>103,997</u>	<u>107,800</u>
	<u>103,997</u>	<u>107,800</u>
The average monthly number of employees during the year was as follows:		
Pre School Staff	<u>9</u>	<u>10</u>
No employee received emoluments in excess of £60,000.		

Sonning Common Pre-School

Notes to the Financial Statements - continued for the Year ended 31 March 2024

4 Tangible Fixed Assets

	Computer Equipment £	Property improvements £	Total Fixed Assets £
Cost			
At 1 April 2023	1,240	10,891	12,131
Additions	-	-	-
At 31 March 2024	1,240	10,891	12,131
Depreciation			
At 1 April 2023	1,022	5,283	6,305
Charge for the year	218	726	944
At 31 March 2024	1,240	6,009	7,249
Net Book Value			
At 31 March 2024	-	4,882	4,882
At 31 March 2023	218	5,608	5,827

5 Bank and cash balances

	2024 £	2023 £
CAF Current	17,624	7,363
CAF Fund Raising	8,028	7,661
CAF Liquidity Account	40,173	39,311
Petty Cash Tin	39	39
	65,864	54,374

6 Creditors: Amounts Falling Due within one year

Other taxes and social security costs	1,236	-
Other creditors - book keeping and year end accounts	714	678
Other creditors - net wages and pension	311	262
	2,261	940

7 Income and Expenditure

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Income and Expenditure	59,044	156,545	(147,319)	68,270
Total Funds	59,044	156,545	(147,319)	68,270

Sonning Common Pre-School

Detailed Income and Expenditure Account for the Year ended 31 March 2024

	2024 £	2023 £
Incoming Resources		
Income		
Basic Fees	145,322	101,818
Additional Fees	6,699	14,328
Fund Raising	3,500	4,110
Bank Interest	1,024	357
Furlough Income	-	-
Total Incoming resources	156,545	120,613
	156,545	120,613
Resources Expended		
Cost of Sales		
Activities and Materials	3,289	4,085
Fundraising Costs	67	8
Kids Food	5,923	4,192
Consumables	-	-
	9,279	8,285
Administrative Expenses		
Employee Costs:		
Wages and Salaries	103,997	107,800
Pensions	1,763	1,907
Staff and Recruitment (CRB)	180	449
Staff training and welfare	76	927
	106,016	111,083
Premises Costs:		
General Premises, floor and painting	6,355	3,007
Rates	4,284	4,064
Light and heat	5,944	5,605
Cleaning	1,145	740
	17,728	13,416
General administrative expenses:		
Telephone and fax	717	1,055
Stationery and printing and post	7	40
Small Equipment	357	1,071
Subscriptions (Early years and PLA)	197	138
Forest School Costs	298	268
Bank charges	125	144
Insurance	4,647	3,943
New Office Equipment/ IT	2,973	2,513
Depreciation	944	1,036
Sundry Expenses	593	1,299
	10,858	11,507
Legal and Professional costs		
Accountancy fees	1,931	1,616
Payroll fees	1,151	991
Advertising and PR	356	53
	3,438	2,660
Total Administrative Expenses	138,040	138,666
Total Resources Expended	147,319	146,951
Net Surplus/(Deficit)	9,226	(26,338)

SONNING COMMON PRE-SCHOOL

England & Wales - Charity number 1028702

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	April	2021		31	March	2022

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Grove Road	
Sonning Common	
Postcode	RG4 9RH

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	Merlin Meyer	Acting Chair		
2	Naomi Moore	Acting vice chair	Appointed 01/06/2022	
3	Katy Tucker			
4	Martin Tucker	Treasurer		
5	Joanne Lawson		Appointed 22/07/2022	
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)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Elected by 2 other committee members

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

To run a community preschool providing childcare for up to 30 hours per week.

Preschool open 9am – 3pm, Monday – Friday during school term time (38 weeks of the year).

Parents can claim funded hours or pay for sessions themselves until their child becomes eligible for funding.

Wrap around care offered on term time days, holiday camps in the holidays.

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)

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.



Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Preschool provision for local children aged from 2 – 5 prior to attending school.

Section E

Financial review

Brief statement of the charity's policy on reserves

Sufficient reserves kept to cover redundancy pay, in the event of permanent preschool closure.

Details of any funds materially in deficit

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.

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)

Martin Tucker

Full name(s)

Martin Tucker

Position (eg Secretary, Chair, etc)

Treasurer

Date

03/10/2023

**Sonning Common Pre-School
Charity
Reports and Accounts**

31 March 2023

**Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB**

Sonning Common Pre-School

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Sonning Common Pre-School

Trustees Report for the Year ended 31 March 2023

The trustees present the report and accounts for the year ended 31 March 2022.

Registered Charity number 1028702

Principal address

Grove Road
Sonning Common
Reading
RG4 9RJ

Principal activities

The charity's principal activity during the year is a pre school for children.

Trustees

Merlin Meyer	Acting Chair
Naomi Moore	Acting Vice Chair - Appointed 01/06/2022
Martin Tucker	Treasurer
Katy Tucker	Trustee
Joanne Lawson	Trustee - Appointed 22/07/22

Independent examiner

Kim Swain
Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document - Constitution adopted 9 June 1993 and amended 1 November 1993 as amended 12 January 2009.

Charities Status

This report has been prepared in accordance with the Charities Act 2011.

Sonning Common Pre-School

Trustees Annual Report (continued) for the Year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

To run a community preschool providing childcare for up to 30 hours per week.

Preschool open 9am - 3pm, Monday - Friday during school term time (38 weeks of the year.)

Parents can claim funded hours or pay for sessions themselves until their child becomes eligible for funding.

Wrap around care offered on term time days and holiday camps in the holidays.

ACHIEVEMENT AND PERFORMANCE

Preschool provision for local children aged 2 - 5 prior to attending school.

FINANCIAL REVIEW

Sufficient reserves kept to cover redundancy pay, in the event of permanent preschool closure.

Approved by order of the board of Trustees on 16th October 2023 and signed on its behalf by:



.....
Martin Tucker - Treasurer

Sonning Common Pre-School

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

I report on the accounts of the pre-school for the year to 31 March 2023, which are set out on pages four to eight.

Respective responsibilities of trustees and examiner

The pre school's trustees are responsible for the preparation of the accounts. The pre school'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.

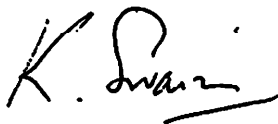
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

16th October 2023

Sonning Common Pre-School

Statement of Financial Activities for the Year ended 31 March 2023

	Note	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Income		120,613	135,069
Cost of Income		(8,285)	(12,259)
Gross Profit		<u>112,328</u>	<u>122,810</u>
Administrative expenses		(138,666)	(132,338)
Operating Surplus/ (Deficit)	2	<u>(26,338)</u>	<u>(9,528)</u>
Reserves brought forward		85,382	94,910
Reserves carried forward	2	<u><u>59,044</u></u>	<u><u>85,382</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Balance Sheet 31 March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	4	5,827	6,863
Current Assets			
Debtors		-	-
Bank and cash balances		54,374	81,531
		<u>54,374</u>	<u>81,531</u>
Creditors			
Amounts falling due within one year	6	(940)	(2,796)
		<u>53,434</u>	<u>78,735</u>
NET ASSETS		<u>59,261</u>	<u>85,598</u>
Capital and reserves			
Income and expenditure account	7	59,044	85,382
TOTAL FUNDS		<u>59,044</u>	<u>85,382</u>

The financial statements were approved by the Board of Trustees on 16th October 2023 and were signed on its behalf by


.....
Martin Tucker - Treasurer

The notes form part of these financial statements

Sonning Common Pre-School

Statement of Cash Flows for the Year ended 31 March 2023

	2023	2022
	Unrestricted	Unrestricted
	Funds	Funds
	£	£
Cash flows from operating activities		
Net incoming/ (outgoing) per SOFA	(26,338)	(9,528)
Less expenditure on fixed assets	-	-
Add back depreciation of fixed assets	1,036	1,036
Decrease / (Increase) in debtors	-	-
(Decrease) / Increase in creditors	(1,856)	1,058
Total Incoming Resources	(27,158)	(7,434)
Total cash as at 1 April 2022	81,532	88,966
Total cash as at 31 March 2023	54,374	81,532

The notes form part of these financial statements

Sonning Common Pre-School

Notes to the Financial Statements for the Year ended 31 March 2023

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts and with the Regulations' "true and fair view" provisions and the Charities SORP(FRS102).

1.2 Income recognition

Pre school fees are recognised when they are paid and income from fundraising activities is recognised when received

1.3 Expenditure recognition

Expenditure is accounted for on an accruals basis. Bank interest is accounted for when received.

Stocks

The Preschool holds no stock

Pensions

The charity has an auto-enrolment pension scheme

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £100. Assets are recorded at initial cost and depreciation is provided at the following annual rates in order to write off each asset over its

Property improvements	15 years
Computer Equipment	4 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable activities at the discretion of the trustees. To date the pre school has not received any restricted funds and all funds are used purely for the day to day running of the pre school

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

	2023 £	2022 £
2 Operating Profit		
This is stated after charging:		
Depreciation of owned fixed assets	<u>1,036</u>	<u>1,036</u>
	<u>1,036</u>	<u>1,036</u>
3 Staff Costs		
Wages and Salaries	<u>107,800</u>	<u>107,900</u>
	<u>107,800</u>	<u>107,900</u>
The average monthly number of employees during the year was as follows:		
Pre School Staff	<u>10</u>	<u>10</u>

No employee received emoluments in excess of £60,000.

Sonning Common Pre-School

Notes to the Financial Statements - continued for the Year ended 31 March 2023

4 Tangible Fixed Assets	Computer Equipment £	Property Improvements £	Total Fixed Assets £	
Cost				
At 1 April 2022	1,240	10,891	12,131	
Additions	-	-	-	
At 31 March 2023	1,240	10,891	12,131	
Depreciation				
At 1 April 2022	712	4,557	5,268	
Charge for the year	310	726	1,036	
At 31 March 2023	1,022	5,283	6,305	
Net Book Value				
At 31 March 2023	218	5,608	5,827	
At 31 March 2022	528	6,334	6,863	
5 Bank and cash balances				
		2023 £	2022 £	
CAF Current		7,363	34,539	
CAF Fund Raising		7,661	7,910	
CAF Liquidity Account		39,311	39,043	
Petty Cash Tin		39	39	
		54,374	81,531	
6 Creditors: Amounts Falling Due within one year				
Other taxes and social security costs		-	918	
Other creditors - book keeping and year end accounts		678	1,878	
Other creditors - net wages and pension		262		
		940	2,796	
7 Income and Expenditure				
	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Income and Expenditure	85,382	120,613	(146,951)	59,044
Total Funds	85,382	120,613	(146,951)	59,044

Sonning Common Pre-School

Detailed Income and Expenditure Account for the Year ended 31 March 2023

	2023 £	2022 £
Incoming Resources		
Income		
Basic Fees	101,818	127,102
Additional Fees	14,328	4,732
Fund Raising	4,110	2,906
Bank Interest	357	329
Furlough Income	-	-
Total Incoming resources	120,613	135,069
 Resources Expended		
Cost of Sales		
Activities and Materials	4,085	6,130
Fundraising Costs	8	798
Kids Food	4,192	5,226
Consumables	-	105
	8,285	12,259
Administrative Expenses		
Employee Costs:		
Wages and Salaries	107,800	107,900
Pensions	1,907	1,576
Staff and Recruitment (CRB)	449	636
Staff training and welfare	927	359
	111,083	110,471
Premises Costs:		
General Premises, floor and painting	3,007	3,902
Rates	4,064	1,825
Light and heat	5,605	2,806
Cleaning	740	801
	13,416	9,334
General administrative expenses:		
Telephone and fax	1,055	655
Stationery and printing and post	40	158
Small Equipment	1,071	1,476
Subscriptions (Early years and PLA)	138	270
Forest School Costs	268	80
Bank charges	144	192
Insurance	3,943	3,261
New Office Equipment/ IT	2,513	2,880
Depreciation	1,036	1,036
Sundry Expenses	1,299	856
	11,507	10,864
Legal and Professional costs		
Accountancy fees	1,616	648
Payroll fees	991	1,009
Advertising and PR	53	12
	2,660	1,669
 Total Administrative Expenses	138,666	132,338
 Total Resources Expended	146,951	144,597
 Net Surplus/(Deficit)	(26,338)	(9,528)

**Sonning Common Pre-School
Charity
Reports and Accounts**

31 March 2023

**Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB**

Sonning Common Pre-School

Contents of the Financial Statements for the Year ended 31 March 2023

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Sonning Common Pre-School

Trustees Report for the Year ended 31 March 2023

The trustees present the report and accounts for the year ended 31 March 2022.

Registered Charity number 1028702

Principal address

Grove Road
Sonning Common
Reading
RG4 9RJ

Principal activities

The charity's principal activity during the year is a pre school for children.

Trustees

Merlin Meyer	Acting Chair
Naomi Moore	Acting Vice Chair - Appointed 01/06/2022
Martin Tucker	Treasurer
Katy Tucker	Trustee
Joanne Lawson	Trustee - Appointed 22/07/22

Independent examiner

Kim Swain
Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document - Constitution adopted 9 June 1993 and amended 1 November 1993 as amended 12 January 2009.

Charities Status

This report has been prepared in accordance with the Charities Act 2011.

Sonning Common Pre-School

Trustees Annual Report (continued) for the Year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

To run a community preschool providing childcare for up to 30 hours per week.

Preschool open 9am - 3pm, Monday - Friday during school term time (38 weeks of the year.)

Parents can claim funded hours or pay for sessions themselves until their child becomes eligible for funding.

Wrap around care offered on term time days and holiday camps in the holidays.

ACHIEVEMENT AND PERFORMANCE

Preschool provision for local children aged 2 - 5 prior to attending school.

FINANCIAL REVIEW

Sufficient reserves kept to cover redundancy pay, in the event of permanent preschool closure.

Approved by order of the board of Trustees on 16th October 2023 and signed on its behalf by:



.....
Martin Tucker - Treasurer

Sonning Common Pre-School

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

I report on the accounts of the pre-school for the year to 31 March 2023, which are set out on pages four to eight.

Respective responsibilities of trustees and examiner

The pre school's trustees are responsible for the preparation of the accounts. The pre school'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.

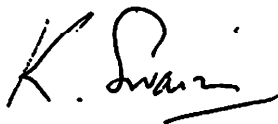
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

16th October 2023

Sonning Common Pre-School

Statement of Financial Activities for the Year ended 31 March 2023

	Note	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Income		120,613	135,069
Cost of Income		(8,285)	(12,259)
Gross Profit		<u>112,328</u>	<u>122,810</u>
Administrative expenses		(138,666)	(132,338)
Operating Surplus/ (Deficit)	2	<u>(26,338)</u>	<u>(9,528)</u>
Reserves brought forward		85,382	94,910
Reserves carried forward	2	<u><u>59,044</u></u>	<u><u>85,382</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Balance Sheet 31 March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	4	5,827	6,863
Current Assets			
Debtors		-	-
Bank and cash balances		54,374	81,531
		<u>54,374</u>	<u>81,531</u>
Creditors			
Amounts falling due within one year	6	(940)	(2,796)
		<u>53,434</u>	<u>78,735</u>
NET ASSETS		<u>59,261</u>	<u>85,598</u>
Capital and reserves			
Income and expenditure account	7	59,044	85,382
TOTAL FUNDS		<u>59,044</u>	<u>85,382</u>

The financial statements were approved by the Board of Trustees on 16th October 2023 and were signed on its behalf by


.....
Martin Tucker - Treasurer

The notes form part of these financial statements

Sonning Common Pre-School

Statement of Cash Flows for the Year ended 31 March 2023

	2023	2022
	Unrestricted	Unrestricted
	Funds	Funds
	£	£
Cash flows from operating activities		
Net incoming/ (outgoing) per SOFA	(26,338)	(9,528)
Less expenditure on fixed assets	-	-
Add back depreciation of fixed assets	1,036	1,036
Decrease / (Increase) in debtors	-	-
(Decrease) / Increase in creditors	(1,856)	1,058
Total Incoming Resources	(27,158)	(7,434)
Total cash as at 1 April 2022	81,532	88,966
Total cash as at 31 March 2023	54,374	81,532

The notes form part of these financial statements

Sonning Common Pre-School

Notes to the Financial Statements for the Year ended 31 March 2023

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts and with the Regulations' "true and fair view" provisions and the Charities SORP(FRS102).

1.2 Income recognition

Pre school fees are recognised when they are paid and income from fundraising activities is recognised when received

1.3 Expenditure recognition

Expenditure is accounted for on an accruals basis. Bank interest is accounted for when received.

Stocks

The Preschool holds no stock

Pensions

The charity has an auto-enrolment pension scheme

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £100. Assets are recorded at initial cost and depreciation is provided at the following annual rates in order to write off each asset over its

Property improvements	15 years
Computer Equipment	4 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable activities at the discretion of the trustees. To date the pre school has not received any restricted funds and all funds are used purely for the day to day running of the pre school

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

	2023 £	2022 £
2 Operating Profit		
This is stated after charging:		
Depreciation of owned fixed assets	<u>1,036</u>	<u>1,036</u>
	<u>1,036</u>	<u>1,036</u>
3 Staff Costs		
Wages and Salaries	<u>107,800</u>	<u>107,900</u>
	<u>107,800</u>	<u>107,900</u>
The average monthly number of employees during the year was as follows:		
Pre School Staff	<u>10</u>	<u>10</u>

No employee received emoluments in excess of £60,000.

Sonning Common Pre-School

Notes to the Financial Statements - continued for the Year ended 31 March 2023

4 Tangible Fixed Assets	Computer Equipment £	Property Improvements £	Total Fixed Assets £	
Cost				
At 1 April 2022	1,240	10,891	12,131	
Additions	-	-	-	
At 31 March 2023	1,240	10,891	12,131	
Depreciation				
At 1 April 2022	712	4,557	5,268	
Charge for the year	310	726	1,036	
At 31 March 2023	1,022	5,283	6,305	
Net Book Value				
At 31 March 2023	218	5,608	5,827	
At 31 March 2022	528	6,334	6,863	
5 Bank and cash balances				
		2023 £	2022 £	
CAF Current		7,363	34,539	
CAF Fund Raising		7,661	7,910	
CAF Liquidity Account		39,311	39,043	
Petty Cash Tin		39	39	
		54,374	81,531	
6 Creditors: Amounts Falling Due within one year				
Other taxes and social security costs		-	918	
Other creditors - book keeping and year end accounts		678	1,878	
Other creditors - net wages and pension		262		
		940	2,796	
7 Income and Expenditure				
	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Income and Expenditure	85,382	120,613	(146,951)	59,044
Total Funds	85,382	120,613	(146,951)	59,044

Sonning Common Pre-School

Detailed Income and Expenditure Account for the Year ended 31 March 2023

	2023 £	2022 £
Incoming Resources		
Income		
Basic Fees	101,818	127,102
Additional Fees	14,328	4,732
Fund Raising	4,110	2,906
Bank Interest	357	329
Furlough Income	-	-
Total Incoming resources	120,613	135,069
	120,613	135,069
Resources Expended		
Cost of Sales		
Activities and Materials	4,085	6,130
Fundraising Costs	8	798
Kids Food	4,192	5,226
Consumables	-	105
	8,285	12,259
Administrative Expenses		
Employee Costs:		
Wages and Salaries	107,800	107,900
Pensions	1,907	1,576
Staff and Recruitment (CRB)	449	636
Staff training and welfare	927	359
	111,083	110,471
Premises Costs:		
General Premises, floor and painting	3,007	3,902
Rates	4,064	1,825
Light and heat	5,605	2,806
Cleaning	740	801
	13,416	9,334
General administrative expenses:		
Telephone and fax	1,055	655
Stationery and printing and post	40	158
Small Equipment	1,071	1,476
Subscriptions (Early years and PLA)	138	270
Forest School Costs	268	80
Bank charges	144	192
Insurance	3,943	3,261
New Office Equipment/ IT	2,513	2,880
Depreciation	1,036	1,036
Sundry Expenses	1,299	856
	11,507	10,864
Legal and Professional costs		
Accountancy fees	1,616	648
Payroll fees	991	1,009
Advertising and PR	53	12
	2,660	1,669
Total Administrative Expenses	138,666	132,338
Total Resources Expended	146,951	144,597
Net Surplus/(Deficit)	(26,338)	(9,528)

SONNING COMMON PRE-SCHOOL

England & Wales - Charity number 1028702

Accounts

**Sonning Common Pre-School
Charity
Reports and Accounts**

31 March 2022

Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

Sonning Common Pre-School

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Sonning Common Pre-School

Trustees Report for the Year ended 31 March 2022

The trustees present the report and accounts for the year ended 31 March 2022.

Registered Charity number 1028702

Principal address

Grove Road
Sonning Common
Reading
RG4 9RJ

Principal activities

The charity's principal activity during the year is a pre school for children.

Trustees

Clare Saunders	Trustee
Merlin Meyer	Trustee and Chair
Alexandra Viljoen	Acting Vice Chair
Martin Tucker	Treasurer - appointed 01/02/2022
Katy Tucker	Trustee - appointed 01/02/2022

Independent examiner

Kim Swain
Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document - Constitution adopted 9 June 1993 and amended 1 November 1993 as amended 12 January 2009.

Charities Status

This report has been prepared in accordance with the Charities Act 2011.

Sonning Common Pre-School

Trustees Annual Report (continued) for the Year ended 31 March 2022

OBJECTIVES AND ACTIVITIES

To run a community preschool providing childcare for up to 30 hours per week.

Preschool open 9am - 3pm, Monday - Friday during school term time (38 weeks of the year.)

Parents can claim funded hours or pay for sessions themselves until their child becomes eligible for funding.

ACHIEVEMENT AND PERFORMANCE

Preschool provision for local children aged 2 - 5 prior to attending school.

FINANCIAL REVIEW

Sufficient reserves kept to cover redundancy pay, in the event of permanent preschool closure.

Approved by order of the board of Trustees on 31st January 2023 and signed on its behalf by:

.....
Merlin Meyer- Chair

Sonning Common Pre-School

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

I report on the accounts of the pre-school for the year to 31 March 2022, which are set out on pages four to eight.

Respective responsibilities of trustees and examiner

The pre school's trustees are responsible for the preparation of the accounts. The pre school'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 report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

31st January 2023

Sonning Common Pre-School

Statement of Financial Activities for the Year ended 31 March 2022

	Note	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Income		135,069	147,139
Cost of Income		(12,259)	(6,594)
Gross Profit		<u>122,810</u>	<u>140,545</u>
Administrative expenses		(132,338)	(120,321)
Operating Surplus/ (Deficit)	2	<u>(9,528)</u>	<u>20,224</u>
Reserves brought forward		94,910	74,686
Reserves carried forward	2	<u><u>85,382</u></u>	<u><u>94,910</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Balance Sheet 31 March 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Assets	4	6,863	7,900
Current Assets			
Debtors		-	-
Bank and cash balances		81,531	88,966
		<u>81,531</u>	<u>88,966</u>
Creditors			
Amounts falling due within one year	6	(2,796)	(1,738)
		<u>78,735</u>	<u>87,228</u>
Net Current Assets			
		<u>78,735</u>	<u>87,228</u>
NET ASSETS		<u>85,598</u>	<u>95,128</u>
Capital and reserves			
Income and expenditure account	7	85,384	94,912
		<u>85,384</u>	<u>94,912</u>
TOTAL FUNDS		<u>85,384</u>	<u>94,912</u>

The financial statements were approved by the Board of Trustees on 31st January 2023 and were signed on its behalf by

.....
Merlin Meyer - Chair

The notes form part of these financial statements

Sonning Common Pre-School

Statement of Cash Flows for the Year ended 31 March 2022

	2022 Unrestricted Funds £	2021 Unrestricted Funds £
Cash flows from operating activities		
Net incoming/ (outgoing) per SOFA	(9,528)	20,224
Less expenditure on fixed assets	-	(417)
Add back depreciation of fixed assets	1,036	1,036
Decrease / (Increase) in debtors	-	-
(Decrease) / Increase in creditors	1,058	1,171
Total Incoming Resources	<u>(7,434)</u>	<u>22,014</u>
Total cash as at 1 April 2021	88,966	66,954
Total cash as at 31 March 2022	<u><u>81,532</u></u>	<u><u>88,968</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Notes to the Financial Statements for the Year ended 31 March 2022

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts and with the Regulations' "true and fair view" provisions and the Charities SORP(FRS102).

1.2 Income recognition

Pre school fees are recognised when they are paid and income from fundraising activities is recognised when received

1.3 Expenditure recognition

Expenditure is accounted for on an accruals basis. Bank interest is accounted for when received.

Stocks

The Preschool holds no stock

Pensions

The charity has an auto-enrolment pension scheme

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £100. Assets are recorded at initial cost and depreciation is provided at the following annual rates in order to write off each asset over its

Property improvements	15 years
Computer Equipment	4 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable activities at the discretion of the trustees. To date the pre school has not received any restricted funds and all funds are used purely for the day to day running of the pre school

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

	2022 £	2021 £
2 Operating Profit		
This is stated after charging:		
Depreciation of owned fixed assets	<u>1,036</u>	<u>1,036</u>
	<u>1,036</u>	<u>1,036</u>
3 Staff Costs		
Wages and Salaries	<u>107,900</u>	<u>103,069</u>
	<u>107,900</u>	<u>103,069</u>
The average monthly number of employees during the year was as follows:		
Pre School Staff	<u>10</u>	<u>10</u>

No employee received emoluments in excess of £60,000.

Sonning Common Pre-School

Notes to the Financial Statements - continued for the Year ended 31 March 2022

4 Tangible Fixed Assets	Computer Equipment £	Property improvements £	Total Fixed Assets £	
Cost				
At 1 April 2021	1,240	10,891	12,131	
Additions	-	-	-	
At 31 March 2022	1,240	10,891	12,131	
Depreciation				
At 1 April 2021	402	3,830	4,232	
Charge for the year	310	726	1,036	
At 31 March 2022	712	4,557	5,268	
Net Book Value				
At 31 March 2022	528	6,334	6,863	
At 31 March 2021	838	7,061	7,899	
5 Bank and cash balances				
		2022 £	2021 £	
CAF Current		34,539	39,911	
CAF Fund Raising		7,910	9,979	
CAF Liquidity Account		39,043	39,037	
Petty Cash Tin		39	39	
		81,531	88,966	
6 Creditors: Amounts Falling Due within one year				
Other taxes and social security costs		918	490	
Other creditors - book keeping and year end accounts		1,878	1,248	
		2,796	1,738	
7 Income and Expenditure				
	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
Income and Expenditure	94,912	135,069	(144,597)	85,385
Total Funds	94,912	135,069	(144,597)	85,385

Sonning Common Pre-School

Detailed Income and Expenditure Account for the Year ended 31 March 2022

	2022 £	2021 £
Incoming Resources		
Income		
Basic Fees	127,102	102,481
Additional Fees	4,732	27,625
Fund Raising	2,906	2,223
Bank Interest	329	261
Furlough Income	-	14,549
Total Incoming resources	135,069	147,139
	135,069	147,139
Resources Expended		
Cost of Sales		
Activities and Materials	6,130	1,255
Fundraising Costs	798	-
Kids Food	5,226	4,897
Consumables	105	442
	12,259	6,594
Administrative Expenses		
Employee Costs:		
Wages and Salaries	107,900	103,069
Pensions	1,576	1,267
Staff and Recruitment (CRB)	636	-
Staff training and welfare	359	10
	110,471	104,346
Premises Costs:		
General Premises, floor and painting	3,902	1,872
Rates	1,825	
Light and heat	2,806	2,582
Cleaning	801	458
	9,334	4,912
General administrative expenses:		
Telephone and fax	655	719
Stationery and printing and post	158	64
Small Equipment	1,476	459
Subscriptions (Early years and PLA)	270	898
Forest School Costs	80	-
Bank charges	192	133
Insurance	3,261	3,341
New Office Equipment/ IT	2,880	2,409
Depreciation	1,036	1,036
Sundry Expenses	856	1,229
	10,864	10,288
Legal and Professional costs		
Accountancy fees	648	690
Payroll fees	1,009	85
Advertising and PR	12	-
Other legal and professional ICO	-	-
	1,669	775
Total Administrative Expenses	132,338	120,321
Total Resources Expended	144,597	126,915
Net Surplus/(Deficit)	(9,528)	20,224

SONNING COMMON PRE-SCHOOL

England & Wales - Charity number 1028702

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	April	2020		31	March	2021

Section A Reference and administration details

Charity name

Sonning Common Preschool

Other names charity is known by

N/A

Registered charity number (if any)

1028702

Charity's principal address

Grove Road
Sonning Common
Postcode RG4 9RH

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	Merlin Meyer	Acting Chair		
2	Gayle Rolfe	Treasurer	01/09/20 – 31/10/20	
3	Rebecca Champion	Secretary/Acting treasurer	11/11/20 – 31/08/21	
4	Alex Viljoen	Acting vice chair		
5	Mayzie James			
6	Clare Saunders			
7	Paul Constantine		01/12/20 – 31/08/21	
8	Jess Constantine		01/12/20 – 31/08/21	
9	KatYoung		01/12/20 – 31/08/21	
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)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Elected by 2 other committee members

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

To run a community preschool providing childcare for up to 30 hours per week.

Preschool open 9am – 3pm, Monday – Friday during school term time (38 weeks of the year).

Parents can claim funded hours or pay for sessions themselves until their child becomes eligible for funding.

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)

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

Preschool provision for local children aged from 2 – 5 prior to attending school.

Section E

Financial review

Brief statement of the charity's policy on reserves

Sufficient reserves kept to cover redundancy pay, in the event of permanent preschool closure.

Details of any funds materially in deficit

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.

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) M Meyer

Full name(s) Merlin Meyer

Position (eg Secretary, Chair, etc) Acting Chair

Date 29/01/22

**Sonning Common Pre-School
Charity
Reports and Accounts**

31 March 2021

Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

Sonning Common Pre-School

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Sonning Common Pre-School

Trustees Report for the Year ended 31 March 2021

The trustees present the report and accounts for the year ended 31 March 2021.

Registered Charity number 1028702

Principal address

Grove Road
Sonning Common
Reading
RG4 9RJ

Principal activities

The charity's principal activity during the year is a pre school for children.

Trustees

Clare Saunders	Trustee
Mayzie James	Trustee
Paul Constantine	Trustee
Jess Constantine	Trustee
Kat Young	Trustee
Merlin Meyer	Trustee and Chair
Alexandra Viljoen	Acting Vice Chair
Gayle Rolfe	Treasurer - 10/09/20 - 31/10/20
Rebecca Champion	Secretary/ Acting Treasurer

Independent examiner

Kim Swain
Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document - Constitution adopted 9 June 1993 and amended 1 November 1993 as amended 12 January 2009.

Charities Status

This report has been prepared in accordance with the Charities Act 2011.

Sonning Common Pre-School

Trustees Annual Report (continued) for the Year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

To run a community preschool providing childcare for up to 30 hours per week.

Preschool open 9am - 3pm, Monday - Friday during school term time (38 weeks of the year.)

Parents can claim funded hours or pay for sessions themselves until their child becomes eligible for funding.

ACHIEVEMENT AND PERFORMANCE

Preschool provision for local children aged 2 - 5 prior to attending school.

FINANCIAL REVIEW

Sufficient reserves kept to cover redundancy pay, in the event of permanent preschool closure.

Approved by order of the board of Trustees on 31 October 2022 and signed on its behalf by:

.....
Merlin Meyer- Chair

Sonning Common Pre-School

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

I report on the accounts of the pre-school for the year to 31 March 2021, which are set out on pages four to eight.

Respective responsibilities of trustees and examiner

The pre school's trustees are responsible for the preparation of the accounts. The pre school'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 report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

31 October 2022

Sonning Common Pre-School

Statement of Financial Activities for the Year ended 31 March 2021

	Note	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Income		147,139	166,194
Cost of Income		(6,594)	(15,452)
Gross Profit		<u>140,545</u>	<u>150,742</u>
Administrative expenses		(120,321)	(140,076)
Operating Surplus/ (Deficit)	2	<u>20,224</u>	<u>10,666</u>
Reserves brought forward		74,686	64,020
Reserves carried forward	2	<u><u>94,910</u></u>	<u><u>74,686</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Balance Sheet 31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Assets	4	7,900	7,279
Current Assets			
Debtors		-	-
Bank and cash balances		<u>88,966</u>	<u>66,954</u>
		88,966	66,954
Creditors			
Amounts falling due within one year	6	(1,738)	(567)
Net Current Assets		<u>87,228</u>	<u>66,387</u>
NET ASSETS		<u>95,128</u>	<u>73,666</u>
Capital and reserves			
Income and expenditure account	7	94,912	74,688
TOTAL FUNDS		<u>94,912</u>	<u>74,688</u>

The financial statements were approved by the Board of Trustees on 31 October 2022 and were signed on its behalf by

.....
Merlin Meyer - Chair

The notes form part of these financial statements

Sonning Common Pre-School

Statement of Cash Flows for the Year ended 31 March 2021

	2021	2020
	Unrestricted	Unrestricted
	Funds	Funds
	£	£
Cash flows from operating activities		
Net incoming/ (outgoing) per SOFA	20,224	10,666
Less expenditure on fixed assets	(417)	-
Add back depreciation of fixed assets	1,036	790
Decrease / (Increase) in debtors	-	60
(Decrease) / Increase in creditors	1,171	270
Total Incoming Resources	<u>22,014</u>	<u>11,786</u>
Total cash as at 1 April 2020	66,954	56,189
Total cash as at 31 March 2021	<u><u>88,968</u></u>	<u><u>67,975</u></u>

The notes form part of these financial statements

Sonning Common Pre-School

Notes to the Financial Statements for the Year ended 31 March 2021

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts and with the Regulations' "true and fair view" provisions and the Charities SORP(FRS102).

1.2 Income recognition

Pre school fees are recognised when they are paid and income from fundraising activities is recognised when received

1.3 Expenditure recognition

Expenditure is accounted for on an accruals basis. Bank interest is accounted for when received.

Stocks

The Preschool holds no stock

Pensions

The charity has an auto-enrolment pension scheme

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £100. Assets are recorded at initial cost and depreciation is provided at the following annual rates in order to write off each asset over its

Property improvements	15 years
Computer Equipment	4 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable activities at the discretion of the trustees. To date the pre school has not received any restricted funds and all funds are used purely for the day to day running of the pre school

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

	2021 £	2020 £
2 Operating Profit		
This is stated after charging:		
Depreciation of owned fixed assets	<u>1,036</u>	<u>790</u>
	<u>1,036</u>	<u>790</u>
3 Staff Costs		
Wages and Salaries	<u>103,069</u>	<u>113,867</u>
	<u>103,069</u>	<u>113,867</u>
The average monthly number of employees during the year was as follows:		
Pre School Staff	<u>10</u>	<u>11</u>

No employee received emoluments in excess of £60,000.

Sonning Common Pre-School

Notes to the Financial Statements - continued for the Year ended 31 March 2021

4 Tangible Fixed Assets	Computer Equipment £	Property improvements £	Total Fixed Assets £
Cost			
At 1 April 2020	1,240	10,475	11,715
Additions	-	417	417
At 31 March 2021	1,240	10,892	12,132
Depreciation			
At 1 April 2020	92	3,104	3,196
Charge for the year	310	726	1,036
At 31 March 2021	402	3,830	4,232
Net Book Value			
At 31 March 2021	838	7,061	7,900
At 31 March 2020	1,148	7,371	8,519

5 Bank and cash balances	2021 £	2020 £
CAF Current	39,911	18,636
CAF Fund Raising	9,979	9,260
CAF Liquidity Account	39,037	39,019
Petty Cash Tin	39	39
	88,966	66,954

6 Creditors: Amounts Falling Due within one year	2021 £	2020 £
Other taxes and social security costs	490	-
Other creditors - book keeping and year end accounts	1,248	567
	1,738	567

7 Income and Expenditure	At 1 April 2020 £	Incoming resources £	Resources expended £	At 31 March 2021 £
Income and Expenditure	74,688	147,139	(126,915)	94,913
Total Funds	74,688	147,139	(126,915)	94,913

Sonning Common Pre-School

Detailed Income and Expenditure Account for the Year ended 31 March 2021

	2021 £	2020 £
Incoming Resources		
Income		
Basic Fees	102,481	101,533
Additional Fees	27,625	57,004
Fund Raising	2,223	7,334
Bank Interest	261	323
Furlough Income	14,549	-
Total Incoming resources	147,139	166,194
	147,139	166,194
Resources Expended		
Cost of Sales		
Activities and Materials	1,255	4,748
Fundraising Costs	-	3,103
Kids Food	4,897	7,034
Consumables	442	567
	6,594	15,452
Administrative Expenses		
Employee Costs:		
Wages and Salaries	103,069	113,867
Pensions	1,267	5,818
Staff and Recruitment (CRB)	-	145
Staff training and welfare	10	880
	104,346	120,710
Premises Costs:		
General Premises, floor and painting	1,872	2,721
Light and heat	2,582	2,293
Cleaning	458	398
	4,912	5,412
General administrative expenses:		
Telephone and fax	719	856
Stationery and printing and post	64	838
Small Equipment	459	703
Subscriptions (Early years and PLA)	898	312
Forest School Costs	-	1,276
Bank charges	133	115
Insurance	3,341	3,014
New Office Equipment/ IT	2,409	1,686
Depreciation	1,036	1,008
Sundry Expenses	1,229	2,485
	10,288	12,293
Legal and Professional costs		
Accountancy fees	690	565
Payroll fees	85	1,096
Advertising and PR	-	-
Other legal and professional ICO	-	-
	775	1,661
Total Administrative Expenses	120,321	140,076
Total Resources Expended	126,915	155,528
Net Surplus/(Deficit)	20,224	10,666

**Sonning Common Pre-School
Charity
Reports and Accounts**

31 March 2021

Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

Sonning Common Pre-School

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Sonning Common Pre-School

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Sonning Common Pre-School

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31 October 2022

Sonning Common Pre-School

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Sonning Common Pre-School

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Sonning Common Pre-School

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	<u>1,036</u>	<u>790</u>
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Wages and Salaries	<u>103,069</u>	<u>113,867</u>
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Total Funds	74,688	147,139	(126,915)	94,913

Sonning Common Pre-School

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 	120,321	140,076
Total Administrative Expenses	120,321	140,076
 	126,915	155,528
Total Resources Expended	126,915	155,528
 	20,224	10,666
Net Surplus/(Deficit)	20,224	10,666