

**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 £
<b>Income</b>		135,069	147,139
Cost of Income		(12,259)	(6,594)
<b>Gross Profit</b>		<u>122,810</u>	<u>140,545</u>
Administrative expenses		(132,338)	(120,321)
<b>Operating Surplus/ (Deficit)</b>	2	<u>(9,528)</u>	<u>20,224</u>
Reserves brought forward		94,910	74,686
<b>Reserves carried forward</b>	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 £
<b>Fixed Assets</b>			
Tangible Assets	4	6,863	7,900
<b>Current Assets</b>			
Debtors		-	-
Bank and cash balances		81,531	88,966
		<u>81,531</u>	<u>88,966</u>
<b>Creditors</b>			
Amounts falling due within one year	6	(2,796)	(1,738)
<b>Net Current Assets</b>		<u>78,735</u>	<u>87,228</u>
<b>NET ASSETS</b>		<u>85,598</u>	<u>95,128</u>
<b>Capital and reserves</b>			
Income and expenditure account	7	85,384	94,912
<b>TOTAL FUNDS</b>		<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 £
<b>Cash flows from operating activities</b>		
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
<b>Total Incoming Resources</b>	<u>(7,434)</u>	<u>22,014</u>
Total cash as at 1 April 2021	88,966	66,954
<b>Total cash as at 31 March 2022</b>	<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 £
<b>2 Operating Profit</b>		
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>
<b>3 Staff Costs</b>		
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 £
<b>Cost</b>			
At 1 April 2021	1,240	10,891	12,131
Additions	-	-	-
At 31 March 2022	<u>1,240</u>	<u>10,891</u>	<u>12,131</u>
<b>Depreciation</b>			
At 1 April 2021	402	3,830	4,232
Charge for the year	310	726	1,036
At 31 March 2022	<u>712</u>	<u>4,557</u>	<u>5,268</u>
<b>Net Book Value</b>			
At 31 March 2022	<u>528</u>	<u>6,334</u>	<u>6,863</u>
At 31 March 2021	<u>838</u>	<u>7,061</u>	<u>7,899</u>

### 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
	<u>81,531</u>	<u>88,966</u>

### 6 Creditors: Amounts Falling Due within one year

Other taxes and social security costs	918	490
Other creditors - book keeping and year end accounts	<u>1,878</u>	<u>1,248</u>
	<u>2,796</u>	<u>1,738</u>

### 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	<u>94,912</u>	<u>135,069</u>	<u>(144,597)</u>	<u>85,385</u>

# Sonning Common Pre-School

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

	2022 £	2021 £
<b>Incoming Resources</b>		
<b>Income</b>		
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
<b>Total Incoming resources</b>	135,069	147,139
	<hr/>	<hr/>
	135,069	147,139
	<hr/>	<hr/>
<b>Resources Expended</b>		
<b>Cost of Sales</b>		
Activities and Materials	6,130	1,255
Fundraising Costs	798	-
Kids Food	5,226	4,897
Consumables	105	442
	12,259	6,594
<b>Administrative Expenses</b>		
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
<b>Total Administrative Expenses</b>	132,338	120,321
	<hr/>	<hr/>
<b>Total Resources Expended</b>	144,597	126,915
	<hr/>	<hr/>
<b>Net Surplus/(Deficit)</b>	(9,528)	20,224
	<hr/>	<hr/>