

# **Brandon Pre-school Playgroup**

## **Annual Report for the year ended 31<sup>st</sup> March 2021.**

The trustees present their annual report and financial statement of the charity for the year ended 31<sup>st</sup> March 2021. The financial statement has been prepared in accordance with the accounting policies set out in our Constitution, The Charities Act 2011 and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

## **Aims and activities for the public benefit.**

The aims of the pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) Offering appropriate pay, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- (c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charities aims and objectives and in planning future activities.

## **Chair's Report**

The year started with the preschool temporarily closed due to Covid 19 lockdown. Sadly, we had just said goodbye to Manager Cindy Hills, after 18 years of working at Brandon Preschool.

In May we welcomed new manager, Paula Walker, whilst still in lockdown, but preparing to open.

Brandon Preschool opened again in June, though initially with just small groups or 'bubbles' of eight children and three staff, to manage the Covid risk. Vulnerable children and children of key workers were prioritised for these 'bubbles.'

Staff had to learn new ways of working to reduce the risk of infection and worked hard to keep everyone safe, knowing they were potentially putting themselves, and therefore their families at risk of exposure.

Behind the scenes, the committee met frequently via Zoom as we tried our best to keep on top of constantly changing guidance from government and reviewing policies as necessary.

During the course of the year, there were times when it was not considered safe for schools to be open and yet Early Years providers were expected to carry on working in an environment where social distancing just wasn't possible.

The committee decided, after seeking advice from the Early Years Alliance, to cancel the Annual General Meeting, because of the pandemic situation.

Staff have proved themselves over and over again to be committed, hard-working and incredibly brave considering what they were facing.

The year ended with Covid still ruling almost every aspect of our lives as we continued to adapt to an ever changing situation.

Laura Boone, Chairperson

#### Treasurer's Report

We saw a loss this year for the second year in a row, though the loss was less this year. We continue to use our funding to benefit the children to the best of our abilities. Part of this is to maintain salaries which allow high quality staff to be retained. We have made changes to our printing service to make long term savings and are aware that we cannot continue to make the losses we are, although we still have enough reserves to support us in the immediate future.

Claire Goldstone, Treasurer

### **Structure, Governance and Management**

The pre-school is a registered charity, number 1029166, and is constituted under the Pre-school Learning Alliance Model Pre-school Constitution 2011, adopted by the Trustees on the 24<sup>th</sup> October 2012.

At the Annual General Meeting (AGM), Trustees will be elected by parents (members) of the pre-school. The minimum number of elected trustees shall be 5 and the maximum shall be 12. Trustees can co-opt up to 3 further Trustees at any time after the AGM.

The Trustees shall hold at least 2 meetings each year. Every issue considered by the Trustees at meetings may be determined by a simple majority vote.

A Trustee must absent himself or herself from any discussions in which it is possible that a conflict of interest may arise and may take no part in any vote on the matter.

### **Reference and Administrative Details**

Names of the Trustees who manage the charity:

Laura Boone (Chairperson)  
Rebecca Connor  
Anastasia Corciulo

Claire Goldstone (Treasurer)  
Heather Guest (retired October 2020)  
Paraskevi Kontoudi  
Natalie Newman (retired October 2020)  
Lauren Riding (retired October 2020)  
Laura Smith (Secretary)  
Clare Taylor  
Kim Todd (deceased August 2020)

Name of trustees holding title to property belonging to the charity:

Laura Boone  
Claire Goldstone

Approved by the Trustees on ?? March 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Laura Boone', is written over a light blue rectangular background.

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Laura Boone  
Chairperson

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31st March 2021  
for  
Brandon Pre-school Playgroup

TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

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**for the year ended 31st March 2021**

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**Brandon Pre-school Playgroup**

**Report of the Trustees**  
**for the year ended 31st March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1029166

**Principal address**

The Brandon Centre  
Bury Road  
Brandon  
Suffolk  
IP27 0BQ

**Trustees**

L Boone  
C Goldstone  
R Connor  
A Corciulo  
C Taylor  
L Smith  
P Kontoudi

**Independent Examiner**

Patrick Smith FCCA  
TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Approved by order of the board of trustees on 28th March '22 and signed on its behalf by:

  
.....  
L Boone - Trustee

**Independent Examiner's Report to the Trustees of  
Brandon Pre-school Playgroup**

**Independent examiner's report to the trustees of Brandon Pre-school Playgroup**

I report to the charity trustees on my examination of the accounts of Brandon Pre-school Playgroup (the Trust) for the year ended 31st March 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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



Patrick Smith FCCA  
TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Date: 28 February 2021

**Brandon Pre-school Playgroup**

**Statement of Financial Activities**  
**for the year ended 31st March 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>129,507</b>	135,131
Other trading activities	2	-	125
Investment income	3	<u>25</u>	<u>103</u>
<b>Total</b>		<b>129,532</b>	135,359
 <b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies		<u>127,805</u>	<u>135,141</u>
		<b>127,805</b>	135,141
Other		<u>20,543</u>	<u>27,029</u>
<b>Total</b>		<u>148,348</u>	<u>162,170</u>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(18,816)</b>	(26,811)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>78,689</u>	105,500
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>59,873</b></u>	<u>78,689</u>

The notes form part of these financial statements




**Brandon Pre-school Playgroup**

**Balance Sheet**

**31st March 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>CURRENT ASSETS</b>	Notes		
Cash at bank and in hand		64,465	79,229
<b>CREDITORS</b>			
Amounts falling due within one year	7	(4,592)	(540)
<b>NET CURRENT ASSETS</b>		<u>59,873</u>	<u>78,689</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>59,873</u>	<u>78,689</u>
<b>NET ASSETS</b>		<u>59,873</u>	<u>78,689</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>59,873</u>	<u>78,689</u>
<b>TOTAL FUNDS</b>		<u>59,873</u>	<u>78,689</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
C Goldstone - Trustee

**Notes to the Financial Statements**  
**for the year ended 31st March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fundraising events	-	125

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

**3. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank interest	<u><b>25</b></u>	<u><b>103</b></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**5. STAFF COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>113,126</b>	117,751
Other pension costs	<u><b>1,222</b></u>	<u>1,720</u>
	<u><b>114,348</b></u>	<u><b>119,471</b></u>

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

	<b>2021</b>	<b>2020</b>
	<b>11</b>	<b>11</b>
General	<u><b>11</b></u>	<u><b>11</b></u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted fund</b>
	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	135,131
Other trading activities	125
Investment income	<u>103</u>
<b>Total</b>	<b>135,359</b>
<b>EXPENDITURE ON</b>	
<b>Raising funds</b>	
Raising donations and legacies	<u>135,141</u>
	135,141
Other	<u>27,029</u>
<b>Total</b>	<b>162,170</b>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME/(EXPENDITURE)	(26,811)
RECONCILIATION OF FUNDS	
Total funds brought forward	105,500
TOTAL FUNDS CARRIED FORWARD	<u>78,689</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	3,670	-
Other creditors	370	-
Accrued expenses	<u>552</u>	<u>540</u>
	<u>4,592</u>	<u>540</u>

8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	78,689	(18,816)	59,873
TOTAL FUNDS	<u>78,689</u>	<u>(18,816)</u>	<u>59,873</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,532	(148,348)	(18,816)
TOTAL FUNDS	<u>129,532</u>	<u>(148,348)</u>	<u>(18,816)</u>

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

**8. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	105,500	(26,811)	78,689
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>105,500</u>	<u>(26,811)</u>	<u>78,689</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	135,359	(162,170)	(26,811)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>135,359</u>	<u>(162,170)</u>	<u>(26,811)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	105,500	(45,627)	59,873
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>105,500</u>	<u>(45,627)</u>	<u>59,873</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	264,891	(310,518)	(45,627)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>264,891</u>	<u>(310,518)</u>	<u>(45,627)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

**Brandon Pre-school Playgroup****Detailed Statement of Financial Activities  
for the year ended 31st March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies	111,216	112,218
Suffolk CC grant	17,264	21,392
Fee income	1,027	1,404
Other income	-	117
Lunch club	129,507	135,131
Other trading activities	-	125
Fundraising events		
Investment income	25	103
Bank interest		
Total incoming resources	129,532	135,359
<b>EXPENDITURE</b>		
Raising donations and legacies	113,126	117,751
Wages	1,222	1,720
Pensions	5,151	6,313
Equipment and materials	8,306	8,021
Service charges	-	1,336
Trips and excursions	127,805	135,141
Support costs		
Management	-	388
Rates	1,350	1,346
Telephone	12,789	18,388
Computer expenses	90	104
Repairs and renewals	2,829	2,893
Sundries	1,113	1,100
Subs and insurance	477	377
Training	18,648	24,596
Finance	121	203
Bank charges		
Governance costs	570	552
Accountancy		

This page does not form part of the statutory financial statements

**Brandon Pre-school Playgroup**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2021**

	2021 £	2020 £
<b>Governance costs</b>		
Brought forward	570	552
Professional fees	903	1,050
DBS checks	<u>301</u>	<u>628</u>
	<u>1,774</u>	<u>2,230</u>
Total resources expended	<u>148,348</u>	<u>162,170</u>
Net expenditure	<u>(18,816)</u>	<u>(26,811)</u>





Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31st March 2021  
for  
Brandon Pre-school Playgroup

TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

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**for the year ended 31st March 2021**

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**Brandon Pre-school Playgroup**

**Report of the Trustees**  
**for the year ended 31st March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1029166

**Principal address**

The Brandon Centre  
Bury Road  
Brandon  
Suffolk  
IP27 0BQ

**Trustees**

L Boone  
C Goldstone  
R Connor  
A Corciulo  
C Taylor  
L Smith  
P Kontoudi

**Independent Examiner**

Patrick Smith FCCA  
TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Approved by order of the board of trustees on 28th March '22 and signed on its behalf by:

  
.....  
L Boone - Trustee

**Independent Examiner's Report to the Trustees of  
Brandon Pre-school Playgroup**

**Independent examiner's report to the trustees of Brandon Pre-school Playgroup**

I report to the charity trustees on my examination of the accounts of Brandon Pre-school Playgroup (the Trust) for the year ended 31st March 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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



Patrick Smith FCCA  
TWR Accountants  
The Old Registrars  
57a High Street  
Brandon  
Suffolk  
IP27 0AU

Date: 28 February 2021

**Brandon Pre-school Playgroup**

**Statement of Financial Activities**  
**for the year ended 31st March 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>129,507</b>	135,131
Other trading activities	2	-	125
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<b>Raising funds</b>			
Raising donations and legacies		<b>127,805</b>	<b>135,141</b>
		<b>127,805</b>	135,141
Other		<b>20,543</b>	<b>27,029</b>
<b>Total</b>		<b>148,348</b>	162,170
<b>NET INCOME/(EXPENDITURE)</b>		<b>(18,816)</b>	(26,811)
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<b>Total funds brought forward</b>		<b>78,689</b>	105,500
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>59,873</b>	<b>78,689</b>

The notes form part of these financial statements


**Brandon Pre-school Playgroup**

**Balance Sheet**

**31st March 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>CURRENT ASSETS</b>	Notes		
Cash at bank and in hand		64,465	79,229
<b>CREDITORS</b>			
Amounts falling due within one year	7	(4,592)	(540)
<b>NET CURRENT ASSETS</b>		<u>59,873</u>	<u>78,689</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>59,873</u>	<u>78,689</u>
<b>NET ASSETS</b>		<u>59,873</u>	<u>78,689</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>59,873</u>	<u>78,689</u>
<b>TOTAL FUNDS</b>		<u>59,873</u>	<u>78,689</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
C Goldstone - Trustee

**Notes to the Financial Statements**  
**for the year ended 31st March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fundraising events	-	125



**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

**3. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank interest	<u><b>25</b></u>	<u><b>103</b></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**5. STAFF COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>113,126</b>	117,751
Other pension costs	<u><b>1,222</b></u>	<u><b>1,720</b></u>
	<u><b>114,348</b></u>	<u><b>119,471</b></u>

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

	<b>2021</b>	<b>2020</b>
	<b>11</b>	<b>11</b>
General	<u><b>11</b></u>	<u><b>11</b></u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	135,131
Other trading activities	125
Investment income	<u>103</u>
<b>Total</b>	<b>135,359</b>
<b>EXPENDITURE ON</b>	
<b>Raising funds</b>	
Raising donations and legacies	<u>135,141</u>
	135,141
Other	<u>27,029</u>
<b>Total</b>	<b>162,170</b>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME/(EXPENDITURE)	(26,811)
RECONCILIATION OF FUNDS	
Total funds brought forward	105,500
TOTAL FUNDS CARRIED FORWARD	<u>78,689</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	3,670	-
Other creditors	370	-
Accrued expenses	<u>552</u>	<u>540</u>
	<u>4,592</u>	<u>540</u>

8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	78,689	(18,816)	59,873
TOTAL FUNDS	<u>78,689</u>	<u>(18,816)</u>	<u>59,873</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,532	(148,348)	(18,816)
TOTAL FUNDS	<u>129,532</u>	<u>(148,348)</u>	<u>(18,816)</u>

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

**8. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	105,500	(26,811)	78,689
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>105,500</u>	<u>(26,811)</u>	<u>78,689</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	135,359	(162,170)	(26,811)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>135,359</u>	<u>(162,170)</u>	<u>(26,811)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	105,500	(45,627)	59,873
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>105,500</u>	<u>(45,627)</u>	<u>59,873</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	264,891	(310,518)	(45,627)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>264,891</u>	<u>(310,518)</u>	<u>(45,627)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

**Brandon Pre-school Playgroup****Detailed Statement of Financial Activities  
for the year ended 31st March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies	111,216	112,218
Suffolk CC grant	17,264	21,392
Fee income	1,027	1,404
Other income	-	117
Lunch club		
	<b>129,507</b>	<b>135,131</b>
 Other trading activities	-	125
Fundraising events		
 Investment income	25	103
Bank interest		
	<b>129,532</b>	<b>135,359</b>
 Total incoming resources		
 <b>EXPENDITURE</b>		
Raising donations and legacies	113,126	117,751
Wages	1,222	1,720
Pensions	5,151	6,313
Equipment and materials	8,306	8,021
Service charges	-	1,336
Trips and excursions		
	<b>127,805</b>	<b>135,141</b>
 Support costs		
Management	-	388
Rates	1,350	1,346
Telephone	12,789	18,388
Computer expenses	90	104
Repairs and renewals	2,829	2,893
Sundries	1,113	1,100
Subs and insurance	477	377
Training		
	<b>18,648</b>	<b>24,596</b>
 Finance	121	203
Bank charges		
 Governance costs	570	552
Accountancy		

This page does not form part of the statutory financial statements

**Brandon Pre-school Playgroup**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2021**

	2021 £	2020 £
<b>Governance costs</b>		
Brought forward	570	552
Professional fees	903	1,050
DBS checks	<u>301</u>	<u>628</u>
	<u>1,774</u>	<u>2,230</u>
Total resources expended	<u>148,348</u>	<u>162,170</u>
Net expenditure	<u>(18,816)</u>	<u>(26,811)</u>

