

Benger Bears Pre-school
Financial Accounts
Financial Year Ended 31st August 2021



Contents

Trustees Report	1
Independent Examiner’s Report.....	6
Receipt and Payments Account.....	7
Statement of Assets and Liabilities.....	8

Trustees Report

Charity Name	Benger Bears Pre-School
Registered Charity Number	1029641
Principal Address	The Village Hall Sutton Benger Chippenham Wiltshire SN15 4RP

Management Committee

The Pre-School is registered as a charity with the Charity Commission and is managed by an elected management committee governed by a constitution adopted from the Pre-School Learning Alliance. Members are elected annually.

Trustees of the Committee during the period 1 September 2020 until the date of signing the report were:

Jesika Hegley	(Chairperson)	Appointed 3 rd October 2017
Nicola Foster	(Secretary)	Resigned 11 th November 2021
Anna Parkinson	(Treasurer)	Appointed 30 th September 2014
Laura Hunter		Resigned 11 th November 2021
Anna Strawson		Resigned 11 th November 2021
Russell Cooper		Resigned 11 th November 2021
Husna Grimes		Resigned 11 th November 2021
Bridget Meadows		Appointed 18 th November 2021
Gemma Garland	(Secretary)	Appointed 18 th November 2021
Nina Abel		Appointed 18 th November 2021
Katy Spencer		Appointed 18 th November 2021

Structure, Governance and Management

The Pre-school is governed by a Constitution. The Constitution provides guidance to the Management Committee (the “Committee”), in respect of both the formation of the Committee and also how the Committee should be governed. The Constitution was initially adopted by the Committee on 07/09/1993 and was been amended on 22/02/2012.

The overall management and control of the Pre-school rests with the individual members of the Committee. As well as being responsible for the management of the Pre-school the Committee members are also the charity trustees of the Preschool. The minimum number of Committee members shall be 5 and the maximum shall be 12, together with up to a further 3 co-opted members.

The Committee members shall be elected for one year at the Annual General Meeting. Retiring Committee members are eligible for re-election unless they have already served on the Committee in any capacity for ten consecutive years. All Committee members will have one vote each at Committee meetings. In the event of a tie the Chair of the Committee has a second or casting vote. A quorum for Committee meetings is not less than half the Committee, including any two of the Officers.

At the Annual General Meeting the prospective new elected members of the Committee will be those candidates receiving the highest number of votes from the Members, up to a maximum of 12 elected Committee members in total. At the first Committee meeting following the Annual General Meeting at which the newly elected members of the Committee are elected they shall choose from amongst their number the members who will act as Chair, Treasurer and Secretary.

The Constitution states, that the Committee shall hold at least 2 Committee meetings each year unless the Committee shall decide by simple majority to hold a further meeting or meetings. The Committee aims to meet more regularly than this, usually between 6 and 8 weeks.

The Pre-school shall in each calendar year hold a general meeting as its Annual General Meeting, in addition to any other general meetings in that year and shall specify the meeting as such in the notice calling it. The Annual General Meeting in each year shall be held at such time and place as the Committee shall decide. All General Meetings other than the Annual General Meeting shall be Extraordinary General Meetings. Each Annual General Meeting will be chaired by the Chair or in his/her absence another member of the Committee.

Objectives and Activities

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

- offering appropriate play, education and care facilities, together with the right of parents to take responsibility for and to become involved in the activities of the pre-school, ensuring that we offer opportunities for all children whatever their race, culture, religion, means or ability;
- encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas; and
- Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The Pre-School is set in the rural village community of Sutton Benger. It is located in the village hall and the children make use of both the inside and outside space as well as using the local woods for

forest school. The village hall is next to the primary school and links with the school are positive; with the majority of those attending the pre-school transitioning to this school. The Pre-School is well regarded in the community many of whom are alumni parents.

The Pre-School is open from 9am to 3pm four days of the week, offering flexible sessions to enable people to use their Nursery Education Grant. One day of the week has been reserved for 'Polar Bears' (children starting school the following academic year). The pre-school has a total daily capacity of 24 children on current statutory guidance.

The Pre-school provides high quality, affordable and accessible childcare to children aged between 2 and 5, in a safe and supportive environment. We work in partnership with parents in the provision of this childcare. Bengor Bears values each child's individuality in a caring, stimulating and nurturing environment. Children are inspired to learn through play to reach their full potential.

The Committee have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake during the year.

Achievements and Performance

Child numbers

During the financial year, the Pre-school felt the impact of the COVID pandemic and saw a decrease in child numbers as well as a reduction in hours of attendance from those children. The Pre-school has benefited from the building of new housing in the village over the last few years and an influx of families to the area and numbers for 21/22 are looking to be good.

Fundraising

Due to COVID restrictions, the Committee and staff have not been able to carry out the same level of fundraising efforts as in previous years, but the significant fundraising carried out in previous years has enabled the pre-school to weather the reduction in funding and fundraising during the pandemic.

Financial

During the Financial year, the Pre-school has made a net deficit of £13,223 (2020: £2,800 surplus). This was in the face of significant restrictions in activities due to COVID for the majority of the year, including a short period of closure enforced by the pandemic.

Fee income receipts totalled £44,305 (2020: £56,309). The reduction is due to a short period of closure due to COVID restrictions and a reduction in the number of external activity providers that could be used due to COVID. During the year, the Committee and staff have had minimal opportunity to fundraise, due to COVID restrictions in place. There was £218 (2020: £259) raised through fundraising activities.

Total costs have increased from the prior year, being £57,747 (2020: £53,782). This is due mainly to the increase in underlying costs of rent and salaries.

Designated funds

The Pre-school holds reserves, which are classified as designated funds to cover potential future costs of closure, to support the pre-school where we incur a short-term fall in child numbers, and to cover

any other unforeseen costs. The largest component of this is redundancy payments. The policy includes a detailed calculation for redundancy costs to support the monetary value of reserves held. During the year, our review of reserves has indicated that it would be prudent to maintain reserve levels at £12,000, in line with the prior year. The Pre-school reserves are ring fenced in the CAF Reserves bank account at the end of the year.

The committee is confident that the pre-school has sufficient funds to meet its obligations for the foreseeable future.

Advisors

Bank	CAF Bank	25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent Examiner	Janette Collier-Marsh FCA	Collier-Marsh Accountancy Old Coach House Seagry Road Sutton Benger Wiltshire SN15 4RX

Independent Examiner's Report to the Trustees of Benger Bears Pre-school

I report on the accounts of the charity for the year ended 31 August 2021, which are set out on pages 1 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.



Janette Collier-Marsh FCA
Collier-Marsh Accountancy
Old Coach House, Seagry Road
Sutton Benger
Wiltshire
SN15 4RX

7th July 2022

Receipts and Payments Account

	Unrestricted Funds 2021 £	2020 £
Receipts		
Revenue	44,305	56,179
Fundraising	218	259
Interest/Investment income	1	17
Total Receipts	<u>44,524</u>	<u>56,455</u>
Payments		
Accounting and legal costs	590	385
Advertising	58	270
Bank charges	84	60
Children's Activities	555	1,297
Consumables	472	318
DBS Checks	129	78
Equipment	91	482
Fundraising costs	123	189
Gifts/Charitable expense	98	121
Insurance	798	797
Office Costs	857	1,026
Registration Fees	130	200
Rent	7,714	4,779
Salaries	45,340	42,284
Software	625	280
Welfare and training	84	1,087
Total Payments	<u>57,748</u>	<u>53,653</u>
Net (loss)/gain	<u>(13,224)</u>	<u>2,802</u>

Statement of Assets and Liabilities

	Unrestricted Funds £	Restricted Funds £	Total £	2020 £
Bank and Cash Accounts				
CAF Current	22,676	-	22,676	35,230
CAF Reserves	12,242	-	12,242	12,241
Cash float	-	-	-	300
Cash	204	-	204	204
Total Bank and Cash	35,122	-	35,122	47,975
Other Monetary Assets				
Outstanding Fees	-	-	-	13
Prepayments/Other debtors	312	-	312	277
Total Other Monetary Assets	312	-	312	290
Other Monetary Liabilities				
Fees received in advance	200	-	200	188
Accruals	521	-	521	150
Total Monetary Liabilities	721	-	721	338

Signed on behalf of the Trustees

Anna Parkinson
(Treasurer)

7th July 2022