

LOWER WILLINGDON PRE-SCHOOL NURSERY

England & Wales · Charity number 1032239

Details

Other names	LOWER WILLINGDON PRE SCHOOL PLAYGROUP
Status	Registered
Legal form	Other
Registered	1994-02-01
Register	View on the Charity Commission register

Contact

Address	C/o Willingdon Cp School Rapsons Road Lower Willingdon Eastbourne BN20 9RJ
Phone	01323489264
Email	office@lowerwillingdonpreschool.co.uk
Website	www.lowerwillingdonpreschoolnursery.co.uk

Activities

Objects: The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and 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.

Activities: Pre School Nursery Education, plus Breakfast and After School Clubs,

Classification

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

Geography

- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£267,702	£261,224	-	-
2024-08-31	£260,072	£246,672	-	-
2023-08-31	£188,666	£230,395	-	-
2022-08-31	£204,941	£192,132	-	-
2021-08-31	£192,132	£220,450	-	-

Trustees

Name	Role	Appointed
MRS DEBBIE BROADY	Chair	2000-01-01
Alana Marchant Ms		2024-11-21
Alice Francis		2021-11-18
Alyson Clay		2023-12-06
Hannah Elmer		2021-11-18
Hayley Miller-Cook		2019-09-01
Julie Langford		2023-12-06
Louise Doughty-Lee		2020-09-01
Natascha Gordon		2021-12-18
Sandra Lynn		2023-12-06
Shanie Winter		2022-11-24
Sonya Hammond		2018-11-15
Victoria Mainstone-Ryan		2023-12-06

Accounts

Charity registration number 1032239 (England and Wales)

LOWER WILLINGDON PRE-SCHOOL NURSERY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

LOWER WILLINGDON PRE-SCHOOL NURSERY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Winter Mrs N Gordon Mrs A E Francis Mrs H Elmer Mrs L Doughty-Lee Mrs H Miller-Cook Mrs S Hammond Mrs D Broady Mrs A M Clay Mrs S R Lynn Mrs V F Mainstone-Ryan Ms J Langford Miss A Marchant	(Appointed 12 November 2024)
Charity number	1032239	
Registered office	Willingdon CP School Rapsons Road Lower Willingdon Eastbourne East Sussex England BN20 9RJ	
Independent examiner	Oliver Read FCCA ACA James Todd & Co Limited Drayton House Drayton Lane Chichester West Sussex PO20 2EW	

LOWER WILLINGDON PRE-SCHOOL NURSERY

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LOWER WILLINGDON PRE-SCHOOL NURSERY

MANAGER'S REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

I am pleased to say again that all staff have continued with their roles, with Shelley Rhodes continuing as the Deputy Manager and Lisa Pack as SENCO. I would like to give thanks to them all for continuing to make the setting a calm and welcoming place for both children and their families. The children settled and did exceptionally well under the expertise and strong leadership of the team whom I am always grateful to.

The pre-school also continues to work very closely with the school and the transition visits started in January again this year, where the older children have all had opportunities to go over to school. All children started visiting the school every other week until Easter, where they then all went weekly to see the school environment. This was also enhanced this year with further adhoc visits to celebrate a range of things including Nursery Rhyme week etc. As always, it was a valuable experience for the children to see the school activities and become accustomed to the routines in the school. This gave all the children, regardless of whether or not they were going to Willingdon Primary School, the chance to familiarise themselves with expectations of being at 'big school' and this is something that the school often commend us on the ease that they settle at the beginning of each year.

We have had additional expense this year with having to replace a number of electronic devices in the setting this year, due to up coming changes to the back ups with Windows 11 coming in 2025. We have needed to replace the main computer and 2 further laptops, but with recommendations this has all been done and everything backed up to ensure the smooth transition to the new machines.

We are also aware that there are increasing times where the main carpet is getting wet from the poor drainage outside the setting. It will be necessary to rectify this during the next academic year in order to prevent further damage to the setting.

Finally, as ever, I have to give thanks to the committee this year. They have continued to support me and the setting with any decisions that have been needed, through both conversations and fundraising ideas and events. Debbie continues as the chair to oversee the setting and all that goes on with the development of it. She always has the best interest of the children, staff and setting at the heart of her decisions ensuring it remains the best that it can be. Huge thanks must go to her for her ongoing support.

Thanks must also go to Paula Morris for continuing to be the Financial Clerk. She continues to really support me in the month to month running of the finances in the setting, often chasing up any unpaid invoices and giving great advice with any financial decisions.

Finally, I can confirm that the trustees believe that there are no material uncertainties regarding the charity's ability to continue as a going concern.



.....

D Broady

Chairman

18 / 11 / 2025
Date:

LOWER WILLINGDON PRE-SCHOOL NURSERY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity was established by a charitable trust deed on the 29th of October 2014.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Winter

Mrs N Gordon

Mrs A E Francis

Mrs H Elmer

Mrs L Doughty-Lee

Mrs H Miller-Cook

Mrs S Hammond

Mrs D Broady

Mrs A M Clay

Mrs S R Lynn

Mrs V F Mainstone-Ryan

Ms J Langford

Miss A Marchant

(Appointed 12 November 2024)

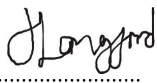
Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

LOWER WILLINGDON PRE-SCHOOL NURSERY

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

The trustees' report was approved by the Board of Trustees.


.....

Ms J Langford
Trustee

14 / 11 / 2025
Date:

LOWER WILLINGDON PRE-SCHOOL NURSERY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LOWER WILLINGDON PRE-SCHOOL NURSERY

I report to the trustees on my examination of the financial statements of Lower Willingdon Pre-School Nursery (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of FCCA ACA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Oliver Read FCCA ACA

James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England

18 / 11 / 2025
Dated:

LOWER WILLINGDON PRE-SCHOOL NURSERY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Fund raising	3	4,453	4,557
Charitable activities	4	262,211	254,929
Investments	5	1,038	585
Total income		267,702	260,071
Expenditure on:			
Charitable activities	6	261,224	246,672
Total expenditure		261,224	246,672
Net income and movement in funds		6,478	13,399
Reconciliation of funds:			
Fund balances at 1 September 2024		166,832	153,433
Fund balances at 31 August 2025		173,310	166,832

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LOWER WILLINGDON PRE-SCHOOL NURSERY

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		74,102		82,453
Current assets					
Debtors	13	2,331		5,559	
Cash at bank and in hand		100,901		80,788	
		103,232		86,347	
Creditors: amounts falling due within one year	14	(4,024)		(1,968)	
Net current assets			99,208		84,379
Total assets less current liabilities			173,310		166,832
The funds of the charity					
Unrestricted funds	16		173,310		166,832
			173,310		166,832

The financial statements were approved by the trustees on 18 / 11 / 2025



Mrs D Broady
Trustee



Ms J Langford
Trustee

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Lower Willingdon Pre-School Nursery is a charity registered with the Charity Commission of England and Wales, number 1032239. The Charity is governed by a Trust Deed dated 4 May 2021 as detailed in the Trustees' Report.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	30 years straight line
Fixtures and fittings	4 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

3 Income from fund raising

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations	510	139
Music in the park	308	1,071
Sports day and fairs	2,336	3,347
Trips and Christmas party	1,299	-
	<u>4,453</u>	<u>4,557</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income		
Clubs	87,876	79,038
Mothers and toddlers group	50	18
Nursery fees	173,233	174,117
Charitable rental income	781	564
Other income	271	1,192
	<u>262,211</u>	<u>254,929</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,038</u>	<u>585</u>

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

6 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Staff costs	216,805	201,024
Depreciation and impairment	10,295	10,108
Classroom activities	62	96
After school and breakfast club expenses	4,901	513
Cleaning	1,637	751
Gifts, parties and outings	1,213	1,644
Milk, tea, coffee and water	564	530
Miscellaneous	4,698	6,224
Print, post, stationery and advertising	2,599	2,329
Hire of hall, stalls and rent	126	154
Telephone and internet	968	762
Toys, books and equipment	806	568
Repairs and maintenance, building expenses	2,585	11,602
Light, heat and water	4,406	3,905
Computer costs	3,281	3,171
Cost of hats, t-shirts and books sold	895	379
	<u>255,841</u>	<u>243,760</u>
Share of support and governance costs (see note 7)		
Governance	5,383	2,912
	<u>261,224</u>	<u>246,672</u>
Analysis by fund		
Unrestricted funds - general	<u>261,224</u>	<u>246,672</u>

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>5,383</u>	<u>2,912</u>
Analysed between:		
Unrestricted funds	<u>5,383</u>	<u>2,912</u>

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

7 Support costs allocated to activities (Continued)

	2025	2024
	£	£
Governance costs comprise:		
Audit fees	264	240
Accountancy	990	1,992
Insurance	3,062	244
Legal and professional	924	429
Bank interest and charges	143	7
	<u>5,383</u>	<u>2,912</u>

8 Net movement in funds

	2025	2024
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	264	240
Depreciation of owned tangible fixed assets	10,295	10,108
	<u>10,559</u>	<u>10,348</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	<u>14</u>	<u>14</u>

	2025	2024
	£	£
Employment costs		
Wages and salaries	210,993	195,805
Other pension costs	4,424	4,321
	<u>215,417</u>	<u>200,126</u>

There were no employees whose annual remuneration was more than £60,000.

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 September 2024	135,450	22,373	157,823
Additions	-	1,944	1,944
At 31 August 2025	135,450	24,317	159,767
Depreciation and impairment			
At 1 September 2024	64,184	11,186	75,370
Depreciation charged in the year	4,515	5,780	10,295
At 31 August 2025	68,699	16,966	85,665
Carrying amount			
At 31 August 2025	66,751	7,351	74,102
At 31 August 2024	71,266	11,187	82,453

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	-	4,667
Prepayments and accrued income	2,331	892
	2,331	5,559

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,458	-
Trade creditors	402	-
Other creditors	910	828
Accruals and deferred income	1,254	1,140
	4,024	1,968

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	4,424	4,321

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
General funds	166,832	267,702	(261,224)	173,310
Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	153,433	260,071	(246,672)	166,832

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

Charity registration number 1032239 (England and Wales)

LOWER WILLINGDON PRE-SCHOOL NURSERY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

LOWER WILLINGDON PRE-SCHOOL NURSERY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs S Winter
Mrs N Gordon
Mrs A E Francis
Mrs H Elmer
L Doughty-Lee
Mrs H Miller-Cook
Mrs S Hammond
Mrs D Broady
Mrs A M Clay (Appointed 6 December 2023)
Mrs S R Lynn (Appointed 6 December 2023)
Mrs V F Mainstone-Ryan (Appointed 6 December 2023)
Ms J Langford (Appointed 6 December 2023)

Charity number

1032239

Independent examiner

Oliver Read FCCA ACA
James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW

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LOWER WILLINGDON PRE-SCHOOL NURSERY

MANAGER'S REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

I am pleased to say that all staff have continued with their roles, with Shelley Rhodes continuing as the Deputy Manager and Lisa Pack as SENCO. I would like to give thanks to them all for continuing to make the setting a calm and welcoming place for both children and their families. The children settled and did exceptionally well under the expertise and strong leadership of the team whom I am always grateful to. This was then recognised at the end of the academic year with a fantastic Ofsted inspection that gave us 'Outstanding' across all 4 areas that are graded which highlighted exactly what we do for our community.

The pre-school also continues to work very closely with the school and the transition visits started in January again this year, where the older children have all had opportunities to go over to school. All children started visiting the school every other week until Easter, where they then all went weekly to see the school environment. This was also enhanced this year with further adhoc visits to celebrate a range of things including Nursery Rhyme week etc. As always, it was a valuable experience for the children to see the school activities and become accustomed to the routines in the school. This gave all the children, regardless of whether or not they were going to Willingdon Primary School, the chance to familiarise themselves with expectations of being at 'big school'.

We have had an additional expense this year in having to replace the 4 velux windows in the main room of the setting as several of them were starting to rot and one in particular had started to leak. This was successfully completed during a period of time that did not affect the children and did not impact the running of the setting which was ideal.

Finally, as ever, I have to give thanks to the committee this year. They have continued to support me and the setting with any decisions that have been needed, through both conversations and fundraising ideas and events. Debbie continues as the chair to oversee the setting and all that goes on with the development of it. She always has the best interest of the children, staff and setting at the heart of her decisions ensuring it remains the best that it can be. Huge thanks must go to her for her ongoing support.

Thanks must also go to Paula Morris for continuing to be the Financial Clerk. She continues to really support me in the month to month running of the finances in the setting, often chasing up any unpaid invoices.

Finally, I can confirm that the trustees believe that there are no material uncertainties regarding the charity's ability to continue as a going concern.

D Broady
Chairman

Date: 13 February 2025

LOWER WILLINGDON PRE-SCHOOL NURSERY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity was established by a charitable trust deed on the 29th of October 2014.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Winter	
Mrs N Gordon	
Mrs A E Francis	
Mrs H Elmer	
K Adams	(Resigned 6 December 2023)
L Doughty-Lee	
D Field	(Resigned 6 December 2023)
Mrs H Miller-Cook	
G Game	(Resigned 6 December 2023)
Mrs S Hammond	
J Jones	(Resigned 6 December 2023)
Mrs D Broady	
Mrs A M Clay	(Appointed 6 December 2023)
Mrs S R Lynn	(Appointed 6 December 2023)
Mrs V F Mainstone-Ryan	(Appointed 6 December 2023)
Ms J Langford	(Appointed 6 December 2023)

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

LOWER WILLINGDON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees' report was approved by the Board of Trustees.

Mrs D Broady

Trustee

13 February 2025

LOWER WILLINGDON PRE-SCHOOL NURSERY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LOWER WILLINGDON PRE-SCHOOL NURSERY

I report to the trustees on my examination of the financial statements of Lower Willingdon Pre-School Nursery (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of FCCA ACA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Oliver Read FCCA ACA

James Todd & Co Limited
Drayton House
Drayton Lane
Chichester
West Sussex
PO20 2EW
England

Dated: 13 February 2025

LOWER WILLINGDON PRE-SCHOOL NURSERY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Fund raising	3	4,557	4,023
Charitable activities	4	254,929	184,470
Investments	5	585	175
		<u> </u>	<u> </u>
Total income		<u>260,071</u>	<u>188,668</u>
Expenditure on:			
Charitable activities	6	246,672	227,175
Other expenditure	11	-	3,222
		<u> </u>	<u> </u>
Total expenditure		<u>246,672</u>	<u>230,397</u>
Net income/(expenditure) and movement in funds		13,399	(41,729)
Reconciliation of funds:			
Fund balances at 1 September 2023		<u>153,433</u>	<u>195,162</u>
Fund balances at 31 August 2024		<u>166,832</u>	<u>153,433</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LOWER WILLINGDON PRE-SCHOOL NURSERY

BALANCE SHEET

AS AT 31 AUGUST 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		82,453		92,562
Current assets					
Debtors	14	5,559		-	
Cash at bank and in hand		80,788		60,871	
		<u>86,347</u>		<u>60,871</u>	
Creditors: amounts falling due within one year	15	<u>(1,968)</u>		<u>-</u>	
Net current assets			84,379		60,871
Total assets less current liabilities			<u>166,832</u>		<u>153,433</u>
The funds of the charity					
Unrestricted funds	17		166,832		153,433
			<u>166,832</u>		<u>153,433</u>

The financial statements were approved by the trustees on 13 February 2025

Mrs D Broady
Trustee

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Lower Willingdon Pre-School Nursery is a charity registered with the Charity Commission of England and Wales, number 1032239. The Charity is governed by a Trust Deed dated 4 May 2021 as detailed in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Change in accounting estimate

The Charity is now preparing their accounts on an accruals basis. In previous years the accounts were completed on a receipts and payments basis.

The impact of this change is minimal, and does not provide any material adjustments to the financial statements.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	30 years straight line
Fixtures and fittings	4 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

3 Income from fund raising

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations	139	180
Music in the park	1,071	286
Sports day and fairs	3,347	3,557
	<u>4,557</u>	<u>4,023</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income		
Clubs	79,038	71,701
Trips and parties	-	980
Mothers and toddlers group	18	1,067
Nursery fees	174,117	109,314
Charitable rental income	564	704
Other income	1,192	704
	<u>254,929</u>	<u>184,470</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>585</u>	<u>175</u>

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

6 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Direct costs		
Staff costs	201,024	187,019
Depreciation and impairment	10,108	10,108
Classroom activities	96	225
Mother and toddlers	-	1,208
After school and breakfast club expenses	513	1,605
Cleaning	751	2,843
Gifts, parties and outings	1,644	727
Milk, tea, coffee and water	530	828
Miscellaneous	6,224	4,121
Print, post, stationery and advertising	2,329	1,242
Hire of hall, stalls and rent	154	175
Telephone and internet	762	635
Toys, books and equipment	568	962
Repairs and maintenance, building expenses	11,602	4,176
Light, heat and water	3,905	3,367
Computer costs	3,171	2,750
Cost of hats, t-shirts and books sold	379	266
	<u>243,760</u>	<u>222,257</u>
Share of support and governance costs (see note 7)		
Governance	2,912	4,918
	<u>246,672</u>	<u>227,175</u>
Analysis by fund		
Unrestricted funds - general	<u>246,672</u>	<u>227,175</u>

7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>2,912</u>	<u>4,918</u>
Analysed between:		
Unrestricted funds	<u>2,912</u>	<u>4,918</u>

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

7	Support costs allocated to activities	(Continued)	
		2024	2023
		£	£
	Governance costs comprise:		
	Accountancy	2,232	990
	Insurance	244	3,597
	Legal and professional	429	331
	Bank interest and charges	7	-
		<u>2,912</u>	<u>4,918</u>
8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
	Depreciation of owned tangible fixed assets	10,108	10,108
	Loss on disposal of tangible fixed assets	-	3,222
		<u>-</u>	<u>3,222</u>
9	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
10	Employees		
	The average monthly number of employees during the year was:		
		2024	2023
		Number	Number
		14	14
		<u>14</u>	<u>14</u>
	Employment costs	2024	2023
		£	£
	Wages and salaries	195,805	182,588
	Other pension costs	4,321	3,739
		<u>200,126</u>	<u>186,327</u>

There were no employees whose annual remuneration was more than £60,000.

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

11 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets	-	3,222
	-	3,222

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 September 2023	135,450	22,373	157,823
At 31 August 2024	135,450	22,373	157,823
Depreciation and impairment			
At 1 September 2023	59,669	5,593	65,262
Depreciation charged in the year	4,515	5,593	10,108
At 31 August 2024	64,184	11,186	75,370
Carrying amount			
At 31 August 2024	71,266	11,187	82,453
At 31 August 2023	75,781	16,781	92,562

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	4,667	-
Prepayments and accrued income	892	-
	5,559	-

LOWER WILLINGDON PRE-SCHOOL NURSERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	828	-
Accruals and deferred income	1,140	-
	<u>1,968</u>	<u>-</u>

16 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	4,321	3,739
	<u>4,321</u>	<u>3,739</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	153,433	260,071	(246,672)	166,832
	<u>153,433</u>	<u>260,071</u>	<u>(246,672)</u>	<u>166,832</u>
Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	195,162	188,668	(230,397)	153,433
	<u>195,162</u>	<u>188,668</u>	<u>(230,397)</u>	<u>153,433</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

LOWER WILLINGDON PRE-SCHOOL NURSERY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

LOWER WILLINGDON PRE-SCHOOL NURSERY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

S Winter
N Gordon
A Francis
H Elmer
K Adams
L Doughty-Lee
D Field
H Miller-Cook
G Game
S Hammond
J Jones
D Broady

(Appointed 24 November 2022)

Charity number

1032239

Independent examiner

Oliver Read FCCA ACA
James Todd & Co Limited
1 & 2 The Barn Oldwick
West Stoke Road
Lavant
Chichester
West Sussex
PO18 9AA

LOWER WILLINGDON PRE-SCHOOL NURSERY

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LOWER WILLINGDON PRE-SCHOOL NURSERY

MANAGER'S REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

This year Lisa Pack (Deputy Manager – SENCO) returned from her maternity leave on reduced hours and therefore she has temporarily stepped down from the deputy manager role, but is continuing as the SENCO in a shared capacity for this academic year. All other staff have continued with their roles with Shelley Rhodes continuing as the Deputy Manager.

The pre-school continues to work very closely with the school and the transition visits returned to starting in January again this year, where the older children still managed to have opportunities to go over to school. All children started visiting the school every other week until Easter, where they then all went weekly to see the school environment. As always, it was a valuable experience for the children to see the school activities and become accustomed to the routines in the school. This gave all the children, regardless of whether or not they were going to Willingdon Primary School, the chance to familiarise themselves with expectations of being at 'big school'.

I have to give thanks to the staff who continued to make the setting a calm and welcoming place. We again found that many children started with us who have never been away from their parents, and had had limited experiences with other groups. The children settled and did exceptionally well under the expertise and strong leadership of the team whom I am always grateful to.

We have had an additional expense this year in having to replace the external fencing around the setting as much of it had become rotten and therefore was becoming unusable as a safe boundary for the children. This was successfully completely during a period of time that did not affect the children and did not impact the running of the setting which was ideal.

Finally, as ever, I have to give thanks to the committee this year. They have continued to support me and the setting with any decisions that have been needed via both Zoom and face to face meetings. It was amazing to go back to some more normal fundraising events this year too. Debbie continues as the chair to oversee the setting and all that goes on with the development of it. She always has the best interest of the children, staff and setting at the heart of her decisions ensuring it remains the best that it can be. Huge thanks must go to her for her ongoing support.

I can confirm that the trustees believe that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Thanks must also go to Paula Morris for continuing to be the Financial Clerk. She continues to really support me in the month to month running of the finances in the setting, often chasing up any unpaid invoices.

D Broady
Chairman

Date: 24 November 2023

LOWER WILLINGDON PRE-SCHOOL NURSERY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity was established by a charitable trust deed on the 29th of October 2014.

The trustees who served during the year and up to the date of signature of the financial statements were:

S Winter	(Appointed 24 November 2022)
N Gordon	
A Francis	
H Elmer	
K Adams	
L Doughty-Lee	
D Field	
H Miller-Cook	
G Game	
S Hammond	
J Jones	
E Sewell	(Resigned 29 November 2022)
D Broady	

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

LOWER WILLINGDON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees' report was approved by the Board of Trustees.

Mrs D Broady
Trustee

24 November 2023

LOWER WILLINGDON PRE-SCHOOL NURSERY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LOWER WILLINGDON PRE-SCHOOL NURSERY

I report to the trustees on my examination of the financial statements of Lower Willingdon Pre-School Nursery (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Oliver Read FCCA ACA
James Todd & Co Limited
1 & 2 The Barn Oldwick
West Stoke Road
Lavant
Chichester
West Sussex
PO18 9AA
England

Dated: 19 February 2024

LOWER WILLINGDON PRE-SCHOOL NURSERY

STATEMENT OF FINANCIAL ACTIVITIES RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	2023		2022	
	£	£	£	£
Incoming Receipts				
Breakfast Club				
	28,242		33,691	
Lunch Club	5,352			
After School Club	38,107		37,205	
Fund Raising				
Sports Day	337	192		
Hats, T-Shirts and Book sales	512	730		
Photographs	192	648		
Trips and Christmas party	980	258		
Christmas and Summer Fairs	2,692	1,018		
Music in the Park	286	415		
Miscellaneous	912	1,372		
	5,911		4,633	
Other Receipts				
Bank interest received	175	10		
Mother and Toddlers' group	1,067	613		
Government and other grants	500	2,250		
Nursery subscriptions and fees	109,314	126,214		
Donations and Gift Aid	-	325		
	111,055		129,412	
Total Incoming Receipts	188,666		204,941	

LOWER WILLINGDON PRE-SCHOOL NURSERY

STATEMENT OF FINANCIAL ACTIVITIES

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	2023	2022
	£	£
Outgoing Payments:		
Classroom activities	222	2,482
Mother and Toddlers	1,208	364
Insurance	3,597	676
Cleaning	2,843	2,845
Gifts, Parties and Outings	727	436
Milk, Tea, Coffee and water	828	615
Miscellaneous	4,121	2,641
Printing, Postage, Stationery and Advertising	1,242	1,201
Hire of Hall, stalls and rent	175	133
Telephone and internet	635	614
Toys, books and equipment	962	999
Training	692	818
Staff wages and pensions	186,327	181,002
Light, heat and water	3,367	2,027
Fixtures and fitting additions	-	100
Cost of Hats, T-shirts and books sold	266	611
Repairs and maintenance, building expenses	4,176	1,082
Computer costs	2,750	2,662
Independent Examination	990	900
Legal Fees	331	-
After school & breakfast club expense	1,605	1,895
Bank charges	-	1
Depreciation	10,108	4,515
Loss on Disposal of Assets	3,222	-
Total Payments	230,395	208,619
Excess of Payments over Receipts	(41,728)	(3,678)

LOWER WILLINGDON PRE-SCHOOL NURSERY

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		92,562		105,892
Current assets					
Cash at bank and in hand		60,871		59,230	
Net current assets			60,871		59,230
Total assets less current liabilities			153,433		165,122
The funds of the charity					
Unrestricted funds			153,433		165,122
			153,433		165,122

The financial statements were approved by the trustees on 24 November 2023

Mrs D Broady
Trustee

Accounts

LOWER WILLINGDON PRE-SCHOOL NURSERY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

LOWER WILLINGDON PRE-SCHOOL NURSERY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Deborah Broady	
	Mrs S Hammond	
	Ms H Miller-Cook	
	Ms D Field	
	Ms K Adams	
	Mrs J Jones	
	Ms L Doughty-Lee	
	Ms G Game	
	Mrs A E Francis	(Appointed 18 November 2021)
	Miss E Sewell	(Appointed 18 November 2021)
	Mrs H Elmer	(Appointed 18 November 2021)
	N M H Gordon	(Appointed 18 December 2021)
Charity number	1032239	
Principal address	c/o Willingdon County Primary School Rapsons Road Eastbourne East Sussex BN20 9RJ	
Independent examiner	Alastair Towler BFP ACA DChA 18 Hyde Gardens Eastbourne East Sussex BN21 4PT	

LOWER WILLINGDON PRE-SCHOOL NURSERY

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LOWER WILLINGDON PRE-SCHOOL NURSERY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report and accounts for the year ended 31st August 2022.

The accounts have been prepared in accordance with the Charities Act 2011 on the Receipts and Payments basis and comply with the charity's constitution.

Structure, Governance and Management.

The charity is governed by a constitution dated 22 September 1993 and laid down by the Pre-School Learning Association (PLA). The constitution and policies are reviewed each year and, if need be, amended and re-approved at the Annual General Meeting (AGM).

The trustees who served during the year were:

Debbie Broady (Chair)	
Joanne Jones	
Sonya Hammond	
Victoria Portwin	(Resigned 31/08/2022)
Sarah Marshall-Hill	(Resigned 31/08/2022)
Nicola Ward	(Resigned 31/08/2022)
Gemma Game	
Hayley Miller-Cook	
Danielle Field	
Louise Doughty-Lee	
Kay Adams	
Alice Francis	(Appointed 18/11/2021)
Emma Sewell	(Appointed 18/11/2021)
Hannah Elmer	(Appointed 18/11/2021)
Natascha Gordon	(Appointed 18/11/2021)

Each year new trustees can be nominated for service for a period of one year. These nominations are made before the AGM, with a maximum of 12 (excluding the 4 designated posts). If too many nominations are received, then the trustees are selected by a vote at the AGM, in accordance with the PLA and policy documents of the Pre-School.

The Pre-School nursery is affiliated to Willingdon CP School and operates from a shared site with the school.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Pre-School follows the advice set out by the Charity Commission with regard to safeguarding its cash and bank accounts against fraud and these procedures are set out in the charity's finance policy.

Objectives and Activities.

The trustees have paid due regard to public benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's objects are defined by the policy documents and are to provide care and education for children aged 2-8 in the form of pre-school, breakfast club, lunch club and after school club.

Achievements and Performance.

We are very much a Pre-School and it is our main aim is to prepare the children for school. We also run a small group for toddlers, babies and mothers and this group provides a good stepping stone into Pre-School.

LOWER WILLINGDON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

The pre-school has had a much more positive and 'normal' year this year which has been a great relief since the pandemic. Virtually all of the staff and children returned to the setting for their usual working hours and although bubbles needed to be reintroduced for relatively short periods of time at BC and ASC when Covid-19 cases rose in the school during the winter months, it did not result in any of the setting having to close its service.

This year Lisa Pack (Deputy Manager – SENCO) left to go on her maternity leave and we were delighted to hear that she had her baby girl at the end of the summer term. Both Lisa and her daughter are doing really well and we look forward to Lisa returning at some point during the next academic year.

The pre-school continues to work very closely with the school and although Covid delayed the transition visits, which would normally start in January, to Easter this year, the older children still managed to have weekly opportunities to go over to the school. Their visits were limited to outside during term 5 but it was great to be both inside and out in term 6. As always, it was a valuable experience for the children to experience the school activities and become accustomed to the routines in the school. This gave all the children, regardless of whether or not they were going to Willingdon Primary School, the chance to familiarise themselves with expectations of being at 'big school'.

Further details of the charity's achievements are contained within the minutes of the AGM, a copy of which is sent to the Charity Commission each year along with the charity's annual return.

Financial Review

Overall, income in the year was up on last year as a result of an increase in the number of children attending and being open for the full year. Expenditure increased compared to last year in line with being open again for the full year this year.

This year has seen only running repairs and maintenance undertaken. Staff costs remain our largest cost. The overall result for this year was a surplus of £837.

The Pre-School holds reserves on deposit in the form of a contingency fund. This fund must hold enough funds to enable the charity to continue on another site in the event that there is damage to the main building which would prevent it operating there. The fund must also hold sufficient funds to make redundancy payments to the staff members in the event that the Pre-School was forced to close permanently. The Contingency Fund currently stands at £55,000 which equates to just over 3 months general running costs. Reserves are currently within the Committee's requirement of 3 to 6 months running costs.

LOWER WILLINGDON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees believe that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Approved on behalf of the Board of Trustees

Debbie Broady (Chair)

Trustee

Dated: 24 November 2022

LOWER WILLINGDON PRE-SCHOOL NURSERY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LOWER WILLINGDON PRE-SCHOOL NURSERY

I report to the trustees on my examination of the accounts of Lower Willingdon Pre-School Nursery (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

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

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

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records.

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.

Alastair Towler BFP ACA DChA

18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated:

LOWER WILLINGDON PRE-SCHOOL NURSERY
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2022

	2022		2021	
	£	£	£	£
Incoming Receipts				
Breakfast Club		33,691		27,165
After School Club		37,205		31,529
Fund Raising				
Sports Day	192		1,297	
Hats, T-Shirts and Book sales	730		895	
Photographs	648		-	
Trips and Christmas party	258		160	
Christmas and Summer Fairs	1,018		305	
Music in the Park	415		373	
Miscellaneous	1,372		368	
		4,633		3,398
Other Receipts				
Bank interest received	10		44	
Mother and Toddlers' group	613		8	
Government and other grants	2,250		21,388	
Nursery subscriptions and fees	126,214		107,627	
Donations and Gift Aid	325		973	
		129,412		130,040
Total Incoming Receipts		204,941		192,132
Outgoing Payments:				
Classroom activities		2,482		2,699
Mother and Toddlers		364		-
Insurance		676		1,795
Cleaning		2,845		2,603
Gifts, Parties and Outings		436		-
Milk, Tea, Coffee and water		615		360
Miscellaneous		2,641		2,576
Printing, Postage, Stationery and Advertising		1,201		1,682
Hire of Hall, stalls and rent		133		133
Telephone and internet		614		691
Toys, books and equipment		999		1,305
Training		818		1,069
Staff wages and pensions		181,002		172,358
Light, heat and water		2,027		2,236
Garden Project (Fixed assets)		-		24,000
Fixtures and fitting additions		100		310
Cost of Hats, T-shirts and books sold		611		820
Repairs and maintenance, building expenses		1,082		745
Computer costs		2,662		2,526
Independent Examination		900		870
Legal Fees		-		(37)
Staff Uniforms		-		-
After school & breakfast club expense		1,895		1,699
Bank charges		1		-
Christmas fair expenses		-		-
Total Payments		204,104		220,440
Excess of Payments over Receipts		837		(28,308)
Bank balances at 1 September 2021		58,394		86,702
Bank balances at 31 August 2022		59,231		58,394

**LOWER WILLINGDON PRE-SCHOOL NURSERY
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2022**

	2022	2021
	£	£
Fixed Assets		
Leasehold Building at cost	135,450	135,450
Depreciation brought forward	(50,639)	(46,124)
Less: Depreciation in year	<u>(4,515)</u>	<u>(4,515)</u>
	80,296	84,811
Equipment	<u>25,696</u>	<u>25,596</u>
	105,992	110,407
Cash and Bank Accounts		
Deposit account	55,000	55,000
Current account	3,751	2,800
Equals/Fairfx Prepaid Cards	480	594
Cash in hand	<u>-</u>	<u>-</u>
	59,231	58,394
Liabilities		
Building project re outside garden area	-	-
Independent examiner's fees	<u>948</u>	<u>894</u>
	948	894
Net Current Assets	<u>58,283</u>	<u>57,500</u>
Total Assets Less Current Liabilities	<u><u>164,275</u></u>	<u><u>167,907</u></u>

The accounts were approved by the trustees on

D Broady (Chairperson)
Trustee

Notes to the accounts

1. None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustees were reimbursed any expenses during the year.

2. Some of the trustees' children attended the Nursery School during the year. The trustees paid the full standard fees for attendance.

Accounts

LOWER WILLINGDON PRE-SCHOOL NURSERY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

LOWER WILLINGDON PRE-SCHOOL NURSERY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Deborah Broady	
	Mrs S Hammond	
	Ms H Miller-Cook	
	Ms D Field	
	Ms V Portwin	
	Ms K Adams	(Appointed 19 November 2020)
	Mrs J Jones	
	Ms N Ward	
	Ms S Marshall-Hill	
	Ms L Doughty-Lee	(Appointed 1 September 2020)
	Ms G Game	
Charity number	1032239	
Principal address	c/o Willingdon County Primary School Rapsons Road Eastbourne East Sussex BN20 9RJ	
Independent examiner	Nicholas Brown FCA DChA BFP 18 Hyde Gardens Eastbourne East Sussex BN21 4PT	

LOWER WILLINGDON PRE-SCHOOL NURSERY

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LOWER WILLINGDON PRE-SCHOOL NURSERY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report and accounts for the year ended 31st August 2021.

The accounts have been prepared in accordance with the Charities Act 2011 on the Receipts and Payments basis and comply with the charity's constitution.

Structure, Governance and Management.

The charity is governed by a constitution dated 22 September 1993 and laid down by the Pre-School Learning Association (PLA). The constitution and policies are reviewed each year and, if need be, amended and re-approved at the Annual General Meeting (AGM).

The trustees who served during the year were:

Debbie Broady (Chair)
Joanne Jones
Sonya Hammond
Victoria Portwin
Sarah Marshall-Hill
Nicola Ward
Gemma Game
Hayley Miller-Cook
Danielle Field
Louise Doughty-Lee
Kay Adams (Appointed 19/11/2020)

Each year new trustees can be nominated for service for a period of one year. These nominations are made before the AGM, with a maximum of 12 (excluding the 4 designated posts). If too many nominations are received, then the trustees are selected by a vote at the AGM, in accordance with the PLA and policy documents of the Pre-School.

The Pre-School nursery is affiliated to Willingdon CP School and operates from a shared site with the school.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Pre-School follows the advice set out by the Charity Commission with regard to safeguarding its cash and bank accounts against fraud and these procedures are set out in the charity's finance policy.

Objectives and Activities.

The trustees have paid due regard to public benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's objects are defined by the policy documents and are to provide care and education for children aged 2-8 in the form of pre-school, breakfast club, lunch club and after school club.

Achievements and Performance.

We are very much a Pre-School and it is our main aim is to prepare the children for school. We also run a small group for toddlers, babies and mothers and this group provides a good stepping stone into Pre-School.

LOWER WILLINGDON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

The Pre-School has had a difficult year this year due to coronavirus (Covid-19). Although the setting was open for the full year, some parents were hesitant to send their child back to an environment that they did not have to attend. The ESCC agreed that all settings could continue to receive funding for those children not in attendance that would have been if circumstances were different. However, Breakfast and After School Clubs did suffer in numbers as parents were either working from home and did not need the provision or bubbles; were sent home to isolate and we then did not charge for their sessions. One member of staff remained on furlough due to their personal circumstances, but the setting was still able to continue to receive funding for the majority of this through the Government Furlough Scheme.

This year we were fortunate to employ Jodie Vine and Jenni Bodle, who both work part time and join us with a great deal of experience and knowledge from other local settings.

The outside space was finally completed this year and, due to the range of difficulties and several different contractors that came in to help finish it, the company reduced our final invoice.

The Pre-School continues to work very closely with the school and, although Covid delayed the transition visits which would normally start in January to Easter this year, the older children still managed to have weekly opportunities to go over to the school. However, their visits were limited to remaining outside and in their own bubble (so not mixing with the Reception children) it was still a valuable experience for the children to experience the school activities and become accustomed to the routines in the school. This gave all the children, regardless of whether or not they were going to Willingdon Primary School, the chance to familiarise themselves with expectations of being at 'big school'.

Further details of the charity's achievements are contained within the minutes of the AGM, a copy of which is sent to the Charity Commission each year along with the charity's annual return.

Financial Review

Overall, income in the year was up on last year as a result of an increase in the number of children attending and being open for the full year. Support through the lockdown and the coronavirus pandemic was also received from the Government which covered our furloughed staff. Expenditure increased compared to last year in line with being open for the full year this year.

Other than the development of the outside area (see above), this year has seen only running repairs and maintenance undertaken. Staff costs remain our largest cost. These have again increased as new staff were taken on. The overall result for this year was a deficit of £28,308. This was as a result of the £24,000 spent on the outside space development.

During the year, the toilet was remodelled as an accessible toilet. The suite and accessible bars were donated by SPS Plumbing and the work was undertaken for free by Mark Fletcher of BYB Property Limited. The trustees estimate the value of these goods and services as approximately £2,800.

The Pre-School holds reserves on deposit in the form of a contingency fund. This fund must hold enough funds to enable the charity to continue on another site in the event that there is damage to the main building which would prevent it operating there. The fund must also hold sufficient funds to make redundancy payments to the staff members in the event that the Pre-School was forced to close permanently. The Contingency Fund currently stands at £55,000 which equates to about 3 months general running costs. Reserves are currently within the Committee's requirement of 3 to 6 months running costs.

LOWER WILLINGDON PRE-SCHOOL NURSERY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees believe that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Approved on behalf of the Board of Trustees

Debbie Broady (Chair)

Trustee

Dated: 18 November 2021

LOWER WILLINGDON PRE-SCHOOL NURSERY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LOWER WILLINGDON PRE-SCHOOL NURSERY

I report to the trustees on my examination of the accounts of Lower Willingdon Pre-School Nursery (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

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

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

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;
or
- 2 the accounts do not accord with those records.

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.

Nicholas Brown FCA DChA BFP

18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated: 18 November 2021

**LOWER WILLINGDON PRE-SCHOOL NURSERY
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2021**

	2021		2020
	£	£	£
Incoming Receipts			
Breakfast Club		27,165	19,783
After School Club		31,529	21,765
Fund Raising			
Sports Day	1,297		-
Hats, T-Shirts and Book sales	895		652
Photographs	-		124
Trips and Christmas party	160		97
Christmas and Summer Fairs	305		1,282
Music in the Park	373		-
Miscellaneous	<u>368</u>		<u>481</u>
		3,398	2,636
Other Receipts			
Bank interest received	44		274
Mother and Toddlers' group	8		470
Government and other grants	21,388		29,462
Nursery subscriptions and fees	107,627		110,375
Donations and Gift Aid	<u>973</u>		<u>477</u>
		<u>130,040</u>	<u>141,058</u>
Total Incoming Receipts		<u>192,132</u>	<u>185,242</u>
Outgoing Payments:			
Classroom activities		2,699	3,533
Mother and Toddlers		-	462
Insurance		1,795	1,784
Cleaning		2,603	1,204
Gifts, Parties and Outings		-	109
Milk, Tea, Coffee and water		360	464
Miscellaneous		2,576	684
Printing, Postage, Stationery and Advertising		1,682	1,311
Hire of Hall, stalls and rent		133	133
Telephone and internet		691	1,179
Toys, books and equipment		1,305	863
Training		1,069	1,559
Staff wages and pensions		172,358	165,104
Light, heat and water		2,236	2,171
Garden Project (Fixed assets)		24,000	-
Fixtures and fitting additions		310	-
Cost of Hats, T-shirts and books sold		820	552
Repairs and maintenance, building expenses		745	3,167
Computer costs		2,526	2,397
Independent Examination		870	834
Legal Fees		(37)	83
Staff Uniforms		-	149
After school & breakfast club expense		1,699	1,537
Travelling		-	-
Christmas fair expenses		-	<u>171</u>
Total Payments		<u>220,450</u>	<u>189,450</u>
Excess of Payments over Receipts		(28,308)	(4,208)
Bank balances at 1 September 2020		<u>86,702</u>	<u>90,910</u>
Bank balances at 31 August 2021		<u>58,394</u>	<u>86,702</u>

LOWER WILLINGDON PRE-SCHOOL NURSERY
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2021

	2021		2020
	£	£	£
Fixed Assets			
Leasehold Building at cost	135,450		122,495
Depreciation brought forward	(46,124)		(42,576)
Less: Depreciation in year	<u>(4,515)</u>		<u>(3,548)</u>
		84,811	76,371
Equipment		<u>25,596</u>	<u>25,286</u>
		110,407	101,657
Cash and Bank Accounts			
Deposit account	55,000		70,274
Current account	2,800		15,674
Equals/Fairfx Prepaid Cards	594		754
Cash in hand	<u>-</u>		<u>-</u>
	58,394		86,702
Liabilities			
Building project re outside garden area	-		23,857
Independent examiner's fees	<u>894</u>		<u>870</u>
	<u>894</u>		<u>24,727</u>
Net Current Assets		<u>57,500</u>	<u>61,975</u>
Total Assets Less Current Liabilities		<u>167,907</u>	<u>163,632</u>

The accounts were approved by the trustees on 18 November 2021.

D Broady (Chairperson)

Trustee

Notes to the accounts

1. None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustees were reimbursed any expenses during the year.
2. Some of the trustees' children attended the Nursery School during the year. The trustees paid the full standard fees for attendance.