

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2024
FOR
THE DONKEY FIELD PRE-SCHOOL**

Currie Accountancy Limited
Chartered Accountants
First Floor
13a High Street
Edenbridge
Kent
TN8 5AB

THE DONKEY FIELD PRE-SCHOOL

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FOR THE YEAR ENDED 31ST AUGUST 2024**

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THE DONKEY FIELD PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31st August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1035097

Principal address

Hophurst Drive
Crawley Down
West Sussex
RH10 4XA

Trustees

Rachel Mears Chairperson
Sally Cheesmur
Emily Jane Deadman Vice chair (resigned 31.1.2024)
Russell Dunn
K Geard (appointed 31.1.2024) (resigned 28.1.2025)
Ceylon Mutlu (appointed 28.1.2025)

Independent Examiner

I J Currie FCA
Currie Accountancy Limited
Chartered Accountants
First Floor
13a High Street
Edenbridge
Kent
TN8 5AB

Approved by order of the board of trustees on28th January 2025..... and signed on its behalf by:



.....
Russell Dunn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DONKEY FIELD PRE-SCHOOL

Independent examiner's report to the trustees of The Donkey Field Pre-School

I report to the charity trustees on my examination of the accounts of The Donkey Field Pre-School (the Trust) for the year ended 31st August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

I J Currie FCA

Currie Accountancy Limited
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Date: 28th January 2025

THE DONKEY FIELD PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2024**

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	258	13,987
Charitable activities	5		
Pre-school		171,488	163,785
Other trading activities	3	5,839	7,045
Investment income	4	644	301
Total		178,229	185,118
EXPENDITURE ON			
Raising funds		719	1,072
Charitable activities			
Pre-school		160,582	147,863
Total		161,301	148,935
NET INCOME		16,928	36,183
RECONCILIATION OF FUNDS			
Total funds brought forward		138,377	102,194
TOTAL FUNDS CARRIED FORWARD		155,305	138,377

The notes form part of these financial statements

THE DONKEY FIELD PRE-SCHOOL

BALANCE SHEET 31ST AUGUST 2024

		2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS	Notes		
Tangible assets	8	9,723	14,586
CURRENT ASSETS			
Cash at bank and in hand		191,404	157,838
CREDITORS			
Amounts falling due within one year	9	(45,822)	(34,047)
NET CURRENT ASSETS		<u>145,582</u>	<u>123,791</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>155,305</u>	<u>138,377</u>
NET ASSETS		<u>155,305</u>	<u>138,377</u>
FUNDS			
Unrestricted funds		<u>155,305</u>	<u>138,377</u>
TOTAL FUNDS		<u>155,305</u>	<u>138,377</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
.....28th January 2025..... and were signed on its behalf by:



.....
Russell Dunn - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 25% on cost
School equipment	- 25% on cost

Small equipment and furniture is expensed in the year of purchase.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

The charity has no restricted funds.

Pension costs and other post-retirement benefits

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

THE DONKEY FIELD PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST AUGUST 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	-	60
Grants	258	13,927
	<u>258</u>	<u>13,987</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Worth Parish Council	-	750
Charities Trust	258	500
Gatwick Airport Community Trust	-	1,500
Co-op	-	1,438
S106 funding	-	9,739
	<u>258</u>	<u>13,927</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events and trips	5,839	7,045

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	644	301

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
School fees	Pre-school	170,852	162,868
Uniform sales	Pre-school	636	917
		<u>171,488</u>	<u>163,785</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2024**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2024 nor for the year ended 31st August 2023.

None of the trustees receive any remuneration from the Trust. Any relative of theirs who attends the school does so on the same terms as any other child.

Trustees' expenses

The trustees are all members of the management committee and are closely involved in the day to day running of the charity. The resources needed to itemise the amounts reimbursed to individuals for the year exceeds the benefit derived from the information obtained.

7. STAFF COSTS

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

	2024	2023
School staff	10	10
	<u> </u>	<u> </u>

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

8. TANGIBLE FIXED ASSETS

	Improvements to property £	School equipment £	Totals £
COST			
At 1st September 2023 and 31st August 2024	34,845	15,473	50,318
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1st September 2023	21,344	14,388	35,732
Charge for year	4,501	362	4,863
	<u> </u>	<u> </u>	<u> </u>
At 31st August 2024	25,845	14,750	40,595
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31st August 2024	9,000	723	9,723
	<u> </u>	<u> </u>	<u> </u>
At 31st August 2023	13,501	1,085	14,586
	<u> </u>	<u> </u>	<u> </u>

THE DONKEY FIELD PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Payments on account	43,598	32,547
Other creditors	2,224	1,500
	<u>45,822</u>	<u>34,047</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2024.

THE DONKEY FIELD PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	60
Grants	258	13,927
	258	13,987
Other trading activities		
Fundraising events and trips	5,839	7,045
Investment income		
Deposit account interest	644	301
Charitable activities		
School fees	170,852	162,868
Uniform sales	636	917
	171,488	163,785
Total incoming resources	178,229	185,118
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	719	1,072
Charitable activities		
Wages	131,662	126,163
Pensions	7,130	1,488
Rent	9,099	5,502
Training and subscriptions	1,386	1,293
Small equipment and activities	988	733
Uniforms	1,061	635
Equipment depreciation	362	941
	151,688	136,755
Support costs		
Management		
Insurance	832	794
Telephone	1,479	1,203
Office supplies and sundries	171	1,624
Storage	811	583
Stationery and postage	-	232
Carried forward	3,293	4,436

This page does not form part of the statutory financial statements

THE DONKEY FIELD PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2024**

	2024 £	2023 £
Management		
Brought forward	3,293	4,436
DBS checks	-	132
Depreciation of property improvements	4,501	4,500
	7,794	9,068
 Governance costs		
Independent examiners fee	1,100	2,040
Total resources expended	161,301	148,935
 Net income	16,928	36,183

This page does not form part of the statutory financial statements