

# AVETON GIFFORD PRE-SCHOOL

England & Wales · Charity number 1035567

## Details

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Other names	AVETON GIFFORD PLAYGROUP, AVETON GIFFORD PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	1994-03-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Aveton Gifford Pre-School The Hive Pulleys Close Aveton Gifford Kingsbridge TQ7 4JE
Phone	01548550665
Email	<a href="mailto:avetongiffordpreschool@yahoo.co.uk">avetongiffordpreschool@yahoo.co.uk</a>
Website	<a href="http://www.avetongiffordpreschool.co.uk">www.avetongiffordpreschool.co.uk</a>

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

**Activities:** Provision of the following childrens activities:\*Toddler Group for parents/carers and children up to school age;\*Pre-School for 2-4 year olds;\*Lunch Club for Pre-School Children.

## Classification

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

## Geography

- **Area of benefit:** IN PRACTICE AVETON GIFFORD
- Devon

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£79,755	£70,697	-	-
2023-08-31	£81,416	£90,574	-	-
2022-08-31	£102,330	£82,322	-	-
2021-08-31	£76,461	£75,287	-	-
2020-08-31	£61,113	£64,931	-	-

## Trustees

Name	Role	Appointed
<b>Leanne Hudson</b>	Chair	2022-10-11
Charlotte Malliff		2024-11-12
Claire Hendy		2024-11-12
Hannah Roberts		2025-11-21
Kara Latham-Sandes		2025-11-21
Lucy Bosaw		2024-11-12
Samantha Storer		2024-11-12

**AVETON GIFFORD PRE-SCHOOL**

England & Wales - Charity number 1035567

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# Accounts

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**Aveton Gifford Pre-School**

**Registered Charity no. 1035567**

**Accounts**

**31 August 2024**

**Aveton Gifford Pre-School  
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## **Aveton Gifford Pre-School**

### **Trustees report**

The trustees present their report and accounts for the year ended 31 August 2024.

### **Structure, governance and management**

The Aveton Gifford pre-school, out of school club + toddler group (The pre-school) is a body in membership of the Early Years Alliance (membership number 12190) and was constituted on 19 October 2009.

The overall management and control of the pre-school rests with the individual members of the pre-school's management committee. As well as being responsible for the management of the pre-school the committee members are also the charity trustees of the pre-school.

### **Aims**

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:

- 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;
- 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;
- instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

### **Committee members and trustees**

The following persons served as committee members and trustees during the year.

#### **Committee members**

**S. Heywood (Chair )**

**L. Hudson (Secretary)**

**C. Maliff (Treasurer)**

**C. Hendy (safeguarding)**

**N. Pengelly**

The following trustees have a specific responsibility for looking after the interests of the pre-school building.

**T Abrahall**

**J Neal**

**P Powell**

This report was approved by the committee members and signed on their behalf.

**S. Heywood**  
**Chair**

## **Aveton Gifford Pre-School**

### **Independent examiner's report to the Trustees of Aveton Gifford Pre-School**

I report on the accounts of the pre-school for the year ended 31 August 2024, which are set out on pages 3 to 6.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

**In connection with my examination, no matter has come to my attention:**

- a) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**C.P.Thomson**

**Aveton Gifford Pre-School  
Receipts and payments account  
for the year ended 31 August 2024**

	Notes	2024 £	2023 £
Income	3	76,790	0,376
Other income	3	2,965	1,040
		79,755	81,416
<b>Expenses</b>			
Expenditure related to pre-school and fundraising activities	3	70,697	90,574
Surplus (Loss) before depreciation		9,058	(9,158)
Depreciation charge		1,027	1,256
3 (Deficit) / Excess of income over expenditure		<u>8,031</u>	<u>(10,414)</u>

**Aveton Gifford Pre-School  
Statement of Assets  
as at 31 August 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
<b>Buildings and equipment</b>	4	241,091	246,912
<b>Current assets</b>			
Current account		30,594	21,842
Deposit account		23,403	23,097
Children's centre current account		-	-
Petty cash		-	-
Debtors - fees		-	-
		53,997	44,939
<b>Current liabilities</b>			
Tax and social security		-	-
Pension liability		-	-
		-	-
<b>Net current assets</b>		53,997	44,939
<b>Net assets</b>		<u>295,088</u>	<u>291,851</u>
<b>Funds account</b>	5		
Unrestricted income fund		88,492	80,461
Restricted capital fund		206,596	211,390
		<u>295,088</u>	<u>291,851</u>

We approve the accounts and acknowledge our responsibility for them, including the appropriateness of the accounting basis and for providing all the information and explanations necessary for their compilation.

S. Heywood

Chair



**Aveton Gifford Pre-School**  
**Notes to the receipts and payments account**  
**for the year ended 31 August 2024**

**1 Accounting basis**

The accounts have been compiled on a receipts and payments basis.

**2 Depreciation**

Depreciation has been provided on the assets to write them off over their estimated useful lives

New Building	-	50 years ( Charged to Restricted fund)
Fixtures and fittings		10 years
Summer house		5 years
Digital camera		5 years

**3 Receipts and payments account analysis**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fees from parents & toddlers	24,085	20,458
Donations & Fundraising	9,802	5,926
Early years grants	42,903	53,992
	<b><u>76,790</u></b>	<b><u>80,376</u></b>
<b>Other Income</b>		
Sweatshirts, photos	106	423
EDF Energy	2,565	583
Bank Interest	294	34
	<b><u>2,965</u></b>	<b><u>1,040</u></b>
<b>Expenditure</b>		
Salaries and pension	56,468	71,881
Milk and apples	10	128
Premises	3,879	7,220
Insurance	1,705	1,552
Consumables and equipment replacements	840	2,231
Fundraising expenses	248	557
Telephone and internet	5943	6,031
Subscriptions	311	369
Sweatshirts and uniforms	197	299
Training	507	260
Postage and stationery	368	467
Sundries	221	391
<b>Expenses before depreciation</b>	<b><u>70,697</u></b>	<b><u>80,574</u></b>
<b>Depreciation</b>	<b>1,027</b>	<b>1,256</b>

**Aveton Gifford Pre-School**  
**Notes to the statement of assets**  
**for the year ended 31 August 2024**

**4 Fixed Assets**

	Land	New Building	Fixtures & fittings	Summer House	Digital camera	Total
Cost B Fwd	24,715	239,709	10,267	6,427	250	281,368
Cost in year						
Cost carried fwd	<u>24,715</u>	<u>239,709</u>	<u>10,267</u>	<u>6,427</u>	<u>250</u>	<u>281,368</u>
Depreciation B fwd	-	23,970	3,811	6,426	249	34,456
Charge in year	-	4,794	1,027	-	-	5,821
Depreciation Carried fwd	-	<u>28,764</u>	<u>4,838</u>	<u>6,426</u>	<u>249</u>	<u>40,277</u>
Net Book Value B Fwd	<u>24,715</u>	<u>215,739</u>	<u>6,456</u>	<u>1</u>	<u>1</u>	<u>246,912</u>
Net Book Value Carried Fwd	<u>24,715</u>	<u>210,945</u>	<u>5,429</u>	<u>1</u>	<u>1</u>	<u>241,091</u>

5. Movement of funds	2024		2023	
	£	£	£	£
	Restricted building fund	Unrestricted funds	Total Funds	Total Funds
At 1 September 2023	211,390	80,461	291,851	307,059
(Deficit)/Surplus for the year	-	9,058	9,058	(9,158)
Depreciation charge	(4,794)	(1,027)	(5,821)	(6,050)
Transfer				
At 31 August 2024	<u>206,596</u>	<u>88,492</u>	<u>295,088</u>	<u>291,851</u>

**AVETON GIFFORD PRE-SCHOOL**

England & Wales - Charity number 1035567

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# Accounts

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Excel ribbon: Undo, Copy, Paste, Font (Bold, Italic, Underline, Color), Paragraph (Bullets, Indent), Styles (General, Currency, Percentage, Text, Number, Date, Time, Accounting), Conditional Formatting, Tables, Charts, Links, Comments, Help.

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
17											0				
18											0				
19			0		0						0	0			
20	Depreciation			0							0	0		0	0
21	Bank account		31566.67		82298.11	92022.54					113864.78	92022.54		21842.24	0
22	Deposit Account		23085.11		12						23097.11	0		23097.11	0
23	Tresurers deposit		882			882.04					882	882.04		0	
24	Creditors													0	
25	Creditor - taxation			0							0	0		0	0
26	Unrestricted funds			73086.55							0	73086.55		0	73086.55
27	Restricted capital fund			233972.14					4794		4794	233972.14		0	229178.14
28											0	0		0	
29															
30	Fees		0			13335.02					0	13335.02		13335.02	
31	Morning Club					7123.31						7123.31		7123.31	
32	Fundraising					4363.05						4363.05		4363.05	
33	Donations					1562.55						1562.55		1562.55	
34	Early Year Grants					53991.73						53991.73		53991.73	
35	Furlough Payments										0	0		0	
36	EDF Energy receipts					583.44						583.44		583.44	
37	Uniforms					87.94					0	87.94		87.94	0
38	Photos/books					335.39					0	335.39		335.39	0
39	Other income					33.64					0	33.64		33.64	
40	Interest											0		0	
41	Costs of sale										0	0		0	0
42	Salaries				71881.22						71881.22	0	71881.22		
43	Snacks				128.04						128.04	0	128.04		
44	Premises				7220.24						7220.24	0	7220.24		

**AVETON GIFFORD PRE-SCHOOL**

England & Wales - Charity number 1035567

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# Accounts

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**Aveton Gifford Pre-School**  
**Registered Charity no. 1035567**  
**Accounts**  
**31 August 2022**

**Aveton Gifford Pre-School  
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## **Aveton Gifford Pre-School**

### **Trustees report**

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

### **Structure, governance and management**

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### **Aims**

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:

- 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;
- 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;
- instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

### **Committee members and trustees**

The following persons served as committee members and trustees during the year.

#### **Committee members**

**S. Heywood (Chair )**

**C. Butt (Deputy Chair)**

**A. Clayton (Secretary)**

**K. Smerdon**

**K. Musgrave**

**H. Randall**

**S. Howard Jones (Treasurer)**

The following trustees have a specific responsibility for looking after the interests of the pre-school building.

**T Abrahall**

**J Neal**

**P Powell**

This report was approved by the committee members and signed on their behalf.

**S. Heywood  
Chair**

**Aveton Gifford Pre-School  
Independent examiner's report to the Trustees  
of Aveton Gifford Pre-School**

I report on the accounts of the pre-school for the year ended 31 August 2022, which are set out on pages 3 to 6.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

**In connection with my examination, no matter has come to my attention:**

- a) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**C.P.Thomson**

**Aveton Gifford Pre-School  
Receipts and payments account  
for the year ended 31 August 2022**

	Notes	2022 £	2021 £
<b>Income</b>	<b>3</b>	<b>97,734</b>	<b>71,339</b>
<b>Other income</b>	<b>3</b>	<b>4,596</b>	<b>5,122</b>
		<b>102,330</b>	<b>76,461</b>
<b>Expenses</b>			
<b>Expenditure related to pre-school and fundraising activities</b>	<b>3</b>	<b>82,322</b>	<b>75,287</b>
<b>Surplus (Loss) before depreciation</b>		<b>20,008</b>	<b>1,174</b>
<b>Depreciation charge</b>		<b>2,218</b>	<b>2,104</b>
<b>(Deficit) / Excess of income over expenditure</b>		<b><u>17,790</u></b>	<b><u>(930)</u></b>

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**Aveton Gifford Pre-School  
Statement of Assets  
as at 31 August 2022**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
<b>Buildings and equipment</b>	4	251,525	257,396
<b>Current assets</b>			
Current account		31,567	12,712
Deposit account		23,085	23,073
Children's centre current account		882	882
Petty cash		-	-
Debtors - fees		-	-
		55,534	36,667
<b>Current liabilities</b>			
Tax and social security		-	-
Pension liability		-	-
		-	-
<b>Net current assets</b>		55,534	36,667
<b>Net assets</b>		<u>307,059</u>	<u>294,063</u>
<b>Funds account</b>	5		
Unrestricted income fund		90,875	75,765
Restricted capital fund		216,184	218,298
		<u>307,059</u>	<u>294,063</u>

**We approve the accounts and acknowledge our responsibility for them, including the appropriateness of the accounting basis and for providing all the information and explanations necessary for their compilation.**

**S.  
Heywood**

**Chair**



**Aveton Gifford Pre-School**  
**Notes to the receipts and payments account**  
**for the year ended 31 August 2022**

**1 Accounting basis**

The accounts have been compiled on a receipts and payments basis.

**2 Depreciation**

Depreciation has been provided on the assets to write them off over their estimated useful lives

New Building	-	50 years ( Charged to Restricted fund)
Fixtures and fittings		10 years
Summer house		5 years
Digital camera		5 years

**3 Receipts and payments account analysis**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fees from parents & toddlers	26,945	25,929
Fundraising	973	2,283
Early years grants	69,816	43,127
	<b><u>97,734</u></b>	<b><u>71,339</u></b>
<b>Other Income</b>		
Sweatshirts, photos	521	247
EDF Energy	1,544	2,335
Furlough payments	2,500	2,538
Bank Interest	31	2
	<b><u>4,596</u></b>	<b><u>5,122</u></b>
<b>Expenditure</b>		
Salaries and pension	68,950	66,432
Milk and apples	285	176
Premises	2,829	1,398
Insurance	1,384	1,224
Consumables and equipment replacements	3,504	2,461
Fundraising expenses		20
Telephone and internet	2,953	2,200
Subscriptions	431	337
Sweatshirts and uniforms	646	611
Training	434	162
Postage and stationery	546	190
Sundries	360	76
<b>Expenses before depreciation</b>	<b><u>82,322</u></b>	<b><u>75,287</u></b>
<b>Depreciation</b>	<b><u>2,218</u></b>	<b><u>2,104</u></b>



**Aveton Gifford Pre-School**  
**Notes to the statement of assets**  
**for the year ended 31 August 2022**

**4 Fixed Assets**

	Land	New Building	Fixtures & fittings	Summer House	Digital camera	Total	
Cost B Fwd		24,715	239,709	7,691	6,427	250	278,792
Cost in year				1,139		1,139	
Cost carried fwd		<u>24,715</u>	<u>239,709</u>	<u>8,830</u>	<u>6,427</u>	<u>250,279</u>	
Depreciation B fwd		-	14,382	2,045	4,817	15,021	
Charge in year		-	4,794	883	1,285	50,702	
Depreciation Carried fwd		-	<u>19,176</u>	<u>2,928</u>	<u>6,102</u>	<u>200,284</u>	
Net Book Value B Fwd		<u>24,715</u>	<u>225,327</u>	<u>5,646</u>	<u>1,610</u>	<u>100,256</u>	
Net Book Value Carried Fwd		<u>24,715</u>	<u>220,533</u>	<u>5,902</u>	<u>325</u>	<u>50,251</u>	

**5. Movement of funds**

	2022	2022	2022	2021
	£	£	£	£
	Restricted building fund	Unrestricted funds	Total Funds	Total Funds

<b>At 1 September 2021</b>	<b>218,298</b>	<b>75,765</b>	<b>294,063</b>	<b>299,787</b>
<b>(Deficit)/Surplus for the year</b>	<b>-</b>	<b>20,008</b>	<b>20,008</b>	<b>1,174</b>
<b>Depreciation charge</b>	<b>(4,794)</b>	<b>(2,218)</b>	<b>(7,012)</b>	<b>(6,898)</b>
<b>Transfer</b>	<b>2,680</b>	<b>(2,680)</b>		
<b>At 31 August 2022</b>	<b><u>216,184</u></b>	<b><u>90,875</u></b>	<b><u>307,059</u></b>	<b><u>294,063</u></b>

**AVETON GIFFORD PRE-SCHOOL**

England & Wales - Charity number 1035567

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# Accounts

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**Aveton Gifford Pre-School**

**Registered Charity no. 1035567**

**Accounts**

**31 August 2021**

**Aveton Gifford Pre-School  
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## **Aveton Gifford Pre-School**

### **Trustees report**

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

### **Structure, governance and management**

The Aveton Gifford pre-school, out of school club + toddler group (The pre-school) is a body in membership of the Early Years Alliance (membership number 12190) and was constituted on 19 October 2009.

The overall management and control of the pre-school rests with the individual members of the pre-school's management committee. As well as being responsible for the management of the pre-school the committee members are also the charity trustees of the pre-school.

### **Aims**

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:

- 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;
- 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;
- instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

### **Committee members and trustees**

The following persons served as committee members and trustees during the year.

#### **Committee members**

**B. Gerrard (Chair)**

**A. Clayton (Secretary)**

**A. Henshaw-Depledge (Treasurer)**

**C Richardson (Representative for Child Protection) - (C King resigned)**

**N. Newman (Representative for Equal Opportunities)**

**A. Kirby**

**K. Musgrave**

**S. Lodge**

**L. Harris**

The following trustees have a specific responsibility for looking after the interests of the pre-school building.

**T Abrahall**

**J Neal**

**P Powell**

This report was approved by the committee members and signed on their behalf.

**B. Gerrard**

**Chair**

**<DATE>**

## **Aveton Gifford Pre-School**

### **Independent examiner's report to the Trustees of Aveton Gifford Pre-School**

I report on the accounts of the pre-school for the year ended 31 August 2021, which are set out on pages 3 to 6.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

**In connection with my examination, no matter has come to my attention:**

- a) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**C.P.Thomson**

**<DATE>**

**Aveton Gifford Pre-School  
Receipts and payments account  
for the year ended 31 August 2021**

	<b>Notes</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Income</b>	<b>3</b>	<b>71,339</b>	<b>54,987</b>
<b>Other income</b>	<b>3</b>	<b>5,122</b>	<b>6,126</b>
		<b>76,461</b>	<b>61,113</b>
<b>Expenses</b>			
<b>Expenditure related to pre-school and fundraising activities</b>	<b>3</b>	<b>75,287</b>	<b>64,931</b>
<b>Surplus (Loss)before depreciation</b>		<b>1,174</b>	<b>(3,818)</b>
<b>Depreciation charge</b>		<b>2,104</b>	<b>2,061</b>
<b>(Deficit) /Excess of income over expenditure</b>		<b><u>(930)</u></b>	<b><u>(5,879)</u></b>

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**Aveton Gifford Pre-School  
Statement of Assets  
as at 31 August 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Buildings and equipment	4	257,396	263,862
<b>Current assets</b>			
Current account		12,712	13,078
Deposit account		23,073	21,965
Children's centre current account		882	882
Petty cash		-	-
Debtors - fees		-	-
		36,667	35,925
<b>Current liabilities</b>			
Tax and social security		-	-
Pension liability		-	-
		-	-
<b>Net current assets</b>		<b>36,667</b>	<b>35,925</b>
<b>Net assets</b>		<b><u>294,063</u></b>	<b><u>299,787</u></b>
<b>Funds account</b>	5		
Unrestricted income fund		75,765	76,695
Restricted capital fund		218,298	223,092
		<u>294,063</u>	<u>299,787</u>

We approve the accounts and acknowledge our responsibility for them, including the appropriateness of the accounting basis and for providing all the information and explanations necessary for their compilation.

B.Gerrard

Chair

<DATE>



**Aveton Gifford Pre-School**  
**Notes to the receipts and payments account**  
**for the year ended 31 August 2021**

**1 Accounting basis**

The accounts have been compiled on a receipts and payments basis.

**2 Depreciation**

Depreciation has been provided on the assets to write them off over their estimated useful lives

New Building	-	50 years ( Charged to Restricted fund)
Fixtures and fittings		10 years
Summer house		5 years
Digital camera		5 years

**3 Receipts and payments account analysis**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fees from parents & toddlers	25,929	12,942
Fundraising	2,283	2,634
Early years grants	43,127	39,411
	<b><u>71,339</u></b>	<b><u>54,987</u></b>
<b>Other Income</b>		
Sweatshirts, photos	247	137
EDF Energy	2,335	2,431
Furlough payments	2,538	3,529
Bank Interest	2	29
	<b><u>5,122</u></b>	<b><u>6,126</u></b>
<b>Expenditure</b>		
Salaries and pension	66,432	56,737
Milk and apples	176	378
Premises	1,398	2,212
Insurance	1,224	1,153
Consumables and equipment replacements	2,461	-
Fundraising expenses	20	97
Telephone and internet	2,200	2,264
Subscriptions	337	333
Sweatshirts and uniforms	611	-
Training	162	350
Postage and stationery	190	787
Sundries	76	620
<b>Expenses before depreciation</b>	<b><u>75,287</u></b>	<b><u>64,931</u></b>
<b>Depreciation</b>	<b>2,104</b>	<b>2,061</b>

**Aveton Gifford Pre-School**  
**Notes to the statement of assets**  
**for the year ended 31 August 2021**

**4 Fixed Assets**

	Land	New Building	Fixtures & fittings	Summer House	Digital camera	Total
Cost B Fwd	24,715	239,709	7,258	6,427	250	278,359
Cost in year			433			433
Cost carried fwd	<u>24,715</u>	<u>239,709</u>	<u>7,691</u>	<u>6,427</u>	<u>250</u>	<u>278,792</u>
Depreciation B fwd	-	9,588	1,278	3,532	100	14,496
Charge in year	-	4,794	769	1,285	50	6,898
Depreciation Carried fwd	-	<u>14,382</u>	<u>2,047</u>	<u>4,817</u>	<u>100</u>	<u>21,394</u>
Net Book Value B Fwd	<u>24,715</u>	<u>230,120</u>	<u>5,982</u>	<u>2,895</u>	<u>150</u>	<u>263,862</u>
Net Book Value Carried Fwd	<u>24,715</u>	<u>225,327</u>	<u>5,644</u>	<u>1,610</u>	<u>100</u>	<u>257,396</u>

5. Movement of funds	2021	2020	2021	2020
	£	£	£	£
	Restricted building fund	Unrestricted funds	Total funds	Total funds
At 1 September 2020	223,092	76,695	299,787	310,460
(Deficit)/Surplus for the year	-	1,174	1,174	(3818)
Depreciation charge	(4,794)	(2,104)	(6,898)	(6,855)
At 31 August 2021	<u>218,298</u>	<u>75,765</u>	<u>294,063</u>	<u>299,787</u>

**AVETON GIFFORD PRE-SCHOOL**

England & Wales - Charity number 1035567

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# Accounts

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**Aveton Gifford Pre-School**

**Registered Charity no. 1035567**

**Accounts**

**31 August 2020**

**Aveton Gifford Pre-School  
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## **Aveton Gifford Pre-School**

### **Trustees report**

The trustees present their report and accounts for the year ended 31 August 2020.

### **Structure, governance and management**

The Aveton Gifford pre-school, out of school club + toddler group (The pre-school) is a body in membership of the Early Years Alliance (membership number 12190) and was constituted on 19 October 2009.

The overall management and control of the pre-school rests with the individual members of the pre-school's management committee. As well as being responsible for the management of the pre-school the committee members are also the charity trustees of the pre-school.

### **Aims**

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:

- 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;
- 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;
- instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

### **Committee members and trustees**

The following persons served as committee members and trustees during the year.

#### **Committee members**

**B. Gerrard (Chair)**

**A. Clayton (Secretary)**

**A. Henshaw-Depledge (Treasurer)**

**C Richardson (Representative for Child Protection) - (C King resigned)**

**N. Newman (Representative for Equal Opportunities)**

**A. Kirby**

**K. Musgrave**

**S. Lodge**

**L. Harris**

The following trustees have a specific responsibility for looking after the interests of the pre-school building.

**T Abrahall**

**J Neal**

**P Powell**

This report was approved by the committee members and signed on their behalf.

**B. Gerrard**

**Chair**

**22 February 2021**

## **Aveton Gifford Pre-School**

### **Independent examiner's report to the Trustees of Aveton Gifford Pre-School**

I report on the accounts of the pre-school for the year ended 31 August 2020, which are set out on pages 3 to 6.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

**In connection with my examination, no matter has come to my attention:**

- a) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**C.P.Thomson  
22 February 2021**

**Aveton Gifford Pre-School  
Receipts and payments account  
for the year ended 31 August 2020**

	Notes	2020 £	2019 £
Income	3	54,987	69,789
Other income	3	6,126	2,283
		61,113	72,072
<b>Expenses</b>			
Expenditure related to pre-school and fundraising activities	3	64,931	61,629
(Loss) Surplus before depreciation		(3,818)	10,443
Depreciation charge		2,061	1,885
3 (Deficit) /Excess of income over expenditure		<u>(5,879)</u>	<u>8,558</u>

**Aveton Gifford Pre-School  
Statement of Assets  
as at 31 August 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Buildings and equipment	4	263,862	269,054
<b>Current assets</b>			
Current account		13,078	20,989
Deposit account		21,965	19,535
Children's centre current account		882	882
Petty cash		-	-
Debtors - fees		-	-
		35,925	41,406
<b>Current liabilities</b>			
Tax and social security		-	-
Pension liability		-	-
		-	-
<b>Net current assets</b>			41,406
<b>Net assets</b>		<u>299,787</u>	<u>310,460</u>
<b>Funds account</b>	5		
Unrestricted income fund		76,695	82,574
Restricted capital fund		223,092	227,886
		<u>299,787</u>	<u>310,460</u>

We approve the accounts and acknowledge our responsibility for them, including the appropriateness of the accounting basis and for providing all the information and explanations necessary for their compilation.

B.Gerrard

Chair

22 February 2021



**Aveton Gifford Pre-School**  
**Notes to the receipts and payments account**  
**for the year ended 31 August 2020**

**1 Accounting basis**

The accounts have been compiled on a receipts and payments basis.

**2 Depreciation**

Depreciation has been provided on the assets to write them off over their estimated useful lives

New Building	-	50 years ( Charged to Restricted fund)
Fixtures and fittings		10 years
Summer house		5 years
Digital camera		5 years

**3 Receipts and payments account analysis**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fees from parents & toddlers	12,942	14,382
Fundraising	2,634	3,750
Early years grants	39,411	51,657
	<b><u>54,987</u></b>	<b><u>69,789</u></b>
<b>Other Income</b>		
Sweatshirts, photos	137	42
EDF Energy	2,431	2,213
Furlough payments	3,529	-
Bank Interest	29	28
	<b><u>6,126</u></b>	<b><u>2,283</u></b>
<b>Expenditure</b>		
Salaries and pension	56,737	52,449
Milk and apples	378	345
Premises	2,212	2,951
Insurance	1,153	1,134
Consumables and equipment replacements	-	2,173
Fundraising expenses	97	130
Telephone and internet	2,264	1,042
Subscriptions	333	260
Sweatshirts	-	208
Training	350	224
Postage and stationery	787	510
Sundries	620	203
<b>Expenses before depreciation</b>	<b><u>64,931</u></b>	<b><u>61,629</u></b>
<b>Depreciation</b>	<b>2,061</b>	<b>1,885</b>

**Aveton Gifford Pre-School**  
**Notes to the statement of assets**  
**for the year ended 31 August 2020**

**4 Fixed Assets**

	Land	New Building	Fixtures & fittings	Summer House	Digital camera	Total
Cost B Fwd	24,715	239,709	5,594	6,427	250	276,695
Cost in year			1,664			1,664
Cost carried fwd	<u>24,715</u>	<u>239,709</u>	<u>7,258</u>	<u>6,427</u>	<u>250</u>	<u>278,359</u>
Depreciation B fwd	-	4,794	550	2,247	50	7,641
Charge in year	-	4,794	726	1,285	50	6,855
Depreciation Carried fwd	-	<u>9,588</u>	<u>1,276</u>	<u>3,532</u>	<u>100</u>	<u>14,496</u>
Net Book Value B Fwd	<u>24,715</u>	<u>234,915</u>	<u>5,044</u>	<u>4,180</u>	<u>200</u>	<u>269,054</u>
Net Book Value Carried Fwd	<u>24,715</u>	<u>230,120</u>	<u>5,982</u>	<u>2,895</u>	<u>150</u>	<u>263,862</u>

5. Movement of funds	2020	2019	2020	2019
	£	£	£	£
	Restricted building fund	Unrestricted funds	Total funds	Total funds
At 1 September 2018	227,886	82,574	310,460	306,696
(Deficit)/Surplus for the year	-	(3,818)	(3,818)	10,443
Depreciation charge	(4,794)	(2,061)	(6,855)	(6,679)
At 31 August 2019	<u>223,092</u>	<u>76,695</u>	<u>299,787</u>	<u>310,460</u>