

**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 £
			8
Income	3	76,790	0,376
Other income	3	2,965	1,040
		79,755	81,416
Expenses			
Expenditure related to pre-school and fundraising activities	3	70,697	90,574
			(9,158)
Surplus (Loss) before depreciation		9,058	58
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>			
Buildings and equipment	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	2024	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>