

BILLERICAY CATHOLIC PRE-SCHOOL

England & Wales · Charity number 1037616

Details

Other names BILLERICAY CATHOLIC PLAYGROUP

Status Registered

Legal form Other

Registered 1994-05-18

Register [View on the Charity Commission register](#)

Contact

Address The Canon Roche Hall co The Most Holy Redeemer
21 Laindon Road
Billericay
Essex
CM12 9LL

Phone 07980411925

Email treasurerbcps@gmail.com

Website <http://www.billericaycatholicpreschool.co.uk/>

Activities

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: PROVIDE PRE-SCHOOL FOR CHILDREN AGED 2 1/2 - 5 YEARS

Classification

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

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£165,758	£163,330	-	-
2024-08-31	£140,669	£140,725	-	-
2023-08-31	£144,500	£125,180	-	-
2022-08-31	£121,377	£109,433	-	-
2021-08-31	£105,079	£96,375	-	-
2020-08-31	£82,266	£78,005	-	-

Trustees

Name	Role	Appointed
Alexandra Venables		2020-11-18
Andrew Wilson		2024-04-22
Billie Foyle		2021-11-22
Emily Amos		2022-06-15
Jennifer Godfree		2024-04-22
Kate Nolan		2022-06-15
Laura Thorne		2022-06-15
Marilena Luxmoore		2024-04-22

BILLERICAY CATHOLIC PRE-SCHOOL

England & Wales - Charity number 1037616

Accounts

Charity number: 1037616

BILLERICAY CATHOLIC PRE-SCHOOL

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

BILLERICAY CATHOLIC PRE-SCHOOL

CONTENTS

Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15

BILLERICAY CATHOLIC PRE-SCHOOL

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 AUGUST 2025

Trustees	Marilena Luxmoore, Thalia Beckwith Emily Amos, Sophie Kelly Alexandra Venables Billie Foyle Kate Nolan Emily Amos Laura Thorne Carly Edwards, Hannah Walker Francesco Somma
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Charity registered	1037616
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Principal office	Canon Roche Social Centre 21 Laindon Road Basildon Essex CM12 9LL
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BILLERICAY CATHOLIC PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 August 2025

Objectives and activities

a. Policies and objectives

Billericay Catholic Pre School is a provider of childcare to the local community. It is a charitable trust with trustees elected by the members of the Pre School. The Pre School relies on income from fees, the Government Free Early Years Entitlement and money raised through fundraising events. The Pre School has its own fundraising committee made up of parents who regularly meet to generate new ideas and organise these events.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Provision of high quality childcare to the local community for the benefit of families from all backgrounds.

c. Activities undertaken to achieve objectives

The Billericay Catholic Pre-School has sessions 5 days a week in the Canon Roche Centre and works within the framework of the Early Years Foundation Stage (EYFS). We offer full day provision Monday to Thursday and morning provision on Friday.

Our large, spacious facilities allow children to play, learn and most of all have fun. We have an all-weather surface garden for outdoor play, and numerous tablets which are used to introduce our children to the world of computing and technology.

We have a dedicated, fully qualified team of staff who are committed to the care, welfare and safety of the children in our setting. They have many collective years of experience. We are proud of our high adult ratio of 6 staff to 30 children.

We are regularly inspected by Ofsted. Our last inspection was February 2025 where we received a "Good" Ofsted rating. We are particularly pleased with Ofsted's comments about how "staff use their expert knowledge of children and how they learn to provide tailored experiences," and that "support for children with special educational needs and/or disabilities is excellent."

BILLERICAY CATHOLIC PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

a. Main achievements of the Charity

We have continued to provide a high quality childcare provision to the local community. We have been proud of how our amazing staff have continued to work together closely to ensure high standards of care for the children who attend the Pre School. New joiners continue to find our setting one which a happy and safe learning environment.

b. Key performance indicators

We regularly review the ongoing management and performance of the Charity through regular Management Committee meetings, and focus on ensuring that we meet our statutory obligations, including those of a Safeguarding nature.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Reserves Amount is set at £25,000. Pre-school aims to maintain reserves consisting of:

1. reserves to meet redundancy liabilities (including notice period);
2. general contingency reserves equal to one term's (a third of our financial year) other total expenditure, excluding staff costs.

The Committee believes that this level of reserves is prudent and necessary to ensure that the Pre-school can run efficiently and meet future needs.

Structure, governance and management

a. Constitution

Billericay Catholic Pre-School is a registered charity, number 1037616, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

BILLERICAY CATHOLIC PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on

14th April 2026

and signed on their behalf by:

.....

Marilena Luxmoore

**BILLERICAY CATHOLIC PRE-SCHOOL
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2025**

Independent examiner's report to the Trustees of Billericay Catholic Pre-School ('the Charity')

I report to the charity Trustees on my examination of the accounts of 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 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 and in carrying out my examination I have followed 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 the accounts in accordance with 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).

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 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.

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.

Signed:

Tammy Headley
Brookes Accounting Services Limited
16A Orsett Road
Grays
RM17 5DL

Dated:

14th April 2026

BILLERICAY CATHOLIC PRE-SCHOOL

**Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
		£	£	£	£
Income from:					
Charitable activities	3	-	162,776	162,776	138,110
Other trading activities	4	2,983	-	2,983	2,559
Total income		<u>2,983</u>	<u>162,776</u>	<u>165,758</u>	<u>140,669</u>
Expenditure on:					
Charitable activities	5	1,066	162,264	163,330	140,725
Total expenditure		<u>1,066</u>	<u>162,264</u>	<u>163,330</u>	<u>140,725</u>
Net movement in funds		<u>1,917</u>	<u>512</u>	<u>2,429</u>	<u>(56)</u>
Reconciliation of funds:					
Total funds brought forward		42,379	31,174	73,553	73,609
Net movement in funds		1,917	512	2,429	(56)
Total funds carried forward		<u>44,296</u>	<u>31,686</u>	<u>75,982</u>	<u>73,553</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8-15 form part of these financial statements.

BILLERICAY CATHOLIC PRE-SCHOOL

**Balance Sheet
as at 31 August 2025**

	Note	2025 £	2024 £
Fixed assets		<u>2,990</u>	<u>-</u>
		2,990	-
Current assets			
Debtors	10	-	908
Cash at bank and in hand		<u>76,324</u>	<u>78,025</u>
		76,324	78,933
Creditors: amounts falling due within one year	11	<u>(3,332)</u>	<u>(5,380)</u>
Net current assets		75,982	73,553
Total assets less current liabilities		<u>75,982</u>	<u>73,553</u>
Net assets excluding pension asset		75,982	73,553
Total net assets		<u><u>75,982</u></u>	<u><u>73,553</u></u>
Charity funds			
Restricted funds	12	31,686	31,174
Unrestricted funds	12	44,296	42,379
Total funds		<u><u>75,982</u></u>	<u><u>73,553</u></u>

The financial statements were approved and authorised for issue by the Trustees on
14th April 2026
and signed on their behalf by

Marilena Luxmoore

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 General information

Billericay Catholic Pre-School is an unincorporated charity registered in England and Wales. Its principle office is 52 Station Road, Billericay, Essex, CM12 9LL

2 Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Billericay Catholic Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

2 2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Pensions

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3 Income from charitable activities

	Restricted Funds 2025 £	Total Funds 2025 £
Fees	162,776	162,776

	Restricted Funds 2024 £	Total Funds 2024 £
Fees	138,110	138,110

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

4 Income from other trading activities

Income from fundraising events

	Unrestricted	
	Funds	Total Funds
	2025	2025
	£	£
Fundraising	2,983	2,983

	Unrestricted	
	Funds	Total Funds
	2024	2024
	£	£
Fundraising	2,559	2,559

4 Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted	Restricted	Total Funds
	Funds	Funds	Total Funds
	2025	2025	2025
	£	£	£
Charitable activities	1,066	162,264	163,330

	Unrestricted	Restricted	Total Funds
	Funds	Funds	Total Funds
	2024	2024	2024
	£	£	£
Charitable activities	2,912	137,813	140,725

5 Analysis of expenditure by activity

	Activities undertaken		Total Funds
	directly	Support costs	Total Funds
	2025	2025	2025
	£	£	£
Charitable activities	133,962	29,367	163,330

	Activities undertaken		Total Funds
	directly	Support costs	Total Funds
	2024	2024	2024
	£	£	£
Charitable activities	117,592	23,133	140,725

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

6 Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2025 £	Total Funds 2025 £
Staff costs	133,962	133,962

	Activities 2024 £	Total Funds 2024 £
Staff costs	117,592	117,592

Analysis of support costs

	Activities 2025 £	Total Funds 2025 £
Rent	14,985	14,985
General Expenses	5,805	5,805
Stationery	898	898
Insurance	1,256	1,256
Accounting	1,020	1,020
Staff Training	1,272	1,272
Legal and Professional fees	50	50
Bank Charges	92	92
Fund Raising Expenditure	2,992	2,992
Depreciation	997	997
	<u>29,367</u>	<u>29,367</u>

	Activities 2024 £	Total Funds 2024 £
Rent	13,698	13,698
General Expenses	1,785	1,785
Stationery	167	167
Insurance	967	967
Accounting	2,395	2,395
Staff Training	1,043	1,043
Legal and Professional fees	242	242
Bank Charges	18	18
Fund Raising Expenditure	2,818	2,818
	<u>23,133</u>	<u>23,133</u>

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

7 Independent examiner's remuneration

	2025	2024
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,020	2,395

8 Staff costs

	2025	2024
	£	£
Wages and Salaries	126,011	113,280
Social Security costs	4,012	3,245
Contribution to defined contribution pension schemes	3,940	1,068
	<u>133,962</u>	<u>117,592</u>

The average number of persons employed by the Charity during the year was as follows:

	2025	2024
	No.	No.
Management	1	1
Employees	15	16
	<u>16</u>	<u>17</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprises the Trustees and the Pre-School manager. The total amount of employee benefits (including employer contributions and employer national insurance contributions) received by key management personnel for their services to the pre-school was £33,265

9 Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year, no Trustee expenses have been incurred (2024 - £NIL).

10 Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	-	416
Prepayments and accrued income	-	492
	<u>-</u>	<u>908</u>

11 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	2,072	2,740
Pension fund loan payable	240	245
Accruals and deferred income	1,020	2,395
	<u>3,332</u>	<u>5,380</u>

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

12 Statement of funds

Statement of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
Unrestricted funds				
General Funds - all funds	42,379	2,983	- 1,066	44,296
Restricted funds				
ECC Grants	-	117,612	- 117,612	-
Fees	31,174	45,164	- 44,652	31,686
	<u>31,174</u>	<u>162,776</u>	<u>- 162,264</u>	<u>31,686</u>
Total of funds	<u>73,553</u>	<u>165,758</u>	<u>- 163,330</u>	<u>75,982</u>

Statement of funds - prior year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Unrestricted funds				
General Funds - all funds	42,732	2,559	- 2,912	42,379
Restricted funds				
ECC Grants	-	91,484	- 91,484	-
Fees	30,877	46,626	- 46,329	31,174
	<u>30,877</u>	<u>138,110</u>	<u>- 137,813</u>	<u>31,174</u>
Total of funds	<u>73,609</u>	<u>140,669</u>	<u>- 140,725</u>	<u>73,553</u>

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

13 Summary of funds

Summary of funds - Current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
General Funds	42,379	2,983	- 1,066	44,296
Restricted funds	31,174	162,776	- 162,264	31,686
	<u>73,553</u>	<u>165,758</u>	<u>- 163,330</u>	<u>75,982</u>

Summary of funds - prior year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
General funds	42,732	2,559	- 2,912	42,379
Restricted funds	30,877	138,110	- 137,813	31,174
	<u>73,609</u>	<u>140,669</u>	<u>- 140,725</u>	<u>73,553</u>

14 Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	47,628	31,686	79,313
Creditors due within one year		- 3,332	- 3,332
Total	<u>47,628</u>	<u>28,354</u>	<u>75,982</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	47,759	31,174	78,933
Creditors due within one year	- 5,380		- 5,380
Total	<u>42,379</u>	<u>31,174</u>	<u>73,553</u>

BILLERICAY CATHOLIC PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

15 Transfer between funds

There were no transfer between funds during the year.

16 Pension commitments

scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to

£3,940 (2024 £1068.25)

and amounts totalling
£240 (2024 £245)

were payable to the fund at the balance sheet date and are included in creditors.

17 Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

18 Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at the year end.

BILLERICAY CATHOLIC PRE-SCHOOL

England & Wales - Charity number 1037616

Accounts

BILLERICAY CATHOLIC PRE-SCHOOL

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

BILLERICAY CATHOLIC PRE-SCHOOL

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

BILLERICAY CATHOLIC PRE-SCHOOL

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2024**

Trustees

Caoilfhionn Cubitt, Chair (resigned 14 October 2024)
Marilena Luxmoore, Chair (appointed 14 October 2024)
Thalia Beckwith
Emily Amos, Treasurer (appointed)
Sophie Kelly
Alexandra Venables
Billie Foyle
Kate Nolan
Emily Amos
Laura Thorne
Carly Edwards, Secretary
Hannah Walker
Francesco Somma

**Charity registered
number**

1037616

Principal office

Canon Roche Social Centre
21 Laindon Road
Basildon
Essex
CM12 9LL

BILLERICAY CATHOLIC PRE-SCHOOL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of the Charity for the 1 September 2023 to 31 August 2024.

Objectives and activities

a. Policies and objectives

Billericay Catholic Pre School is a provider of childcare to the local community. It is a charitable trust with trustees elected by the members of the Pre School. The Pre School relies on income from fees, the Government Free Early Years Entitlement and money raised through fundraising events. The Pre School has its own fundraising committee made up of parents who regularly meet to generate new ideas and organise these events.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Provision of high quality childcare to the local community for the benefit of families from all backgrounds.

c. Activities undertaken to achieve objectives

The Billericay Catholic Pre-School has sessions 5 days a week in the Canon Roche Centre and works within the framework of the Early Years Foundation Stage (EYFS). We offer full day provision Monday to Thursday and morning provision on Friday.

Our large, spacious facilities allow children to play, learn and most of all have fun. We have an all-weather surface garden for outdoor play, and numerous tablets which are used to introduce our children to the world of computing and technology.

We have a dedicated, fully qualified team of staff who are committed to the care, welfare and safety of the children in our setting. They have many collective years of experience. We are proud of our high adult ratio of 6 staff to 30 children.

We are regularly inspected by Ofsted. Our last inspection was February 2025 where we received a "Good" Ofsted rating. We are particularly pleased with Ofsted's comments about how "staff use their expert knowledge of children and how they learn to provide tailored experiences," and that "support for children with special educational needs and/or disabilities is excellent."

d. Main activities undertaken to further the Charity's purposes for the public benefit

The Pre school is open for children and families of all backgrounds, and we continue to support families who rely upon free childcare funding for their place at Pre school.

Achievements and performance

a. Main achievements of the Charity

We have continued to provide a high quality childcare provision to the local community. We have been proud of how our amazing staff have continued to work together closely to ensure high standards of care for the children who attend the Pre School. New joiners continue to find our setting one which a happy and safe learning environment.

BILLERICAY CATHOLIC PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance (continued)

b. Key performance indicators

We regularly review the ongoing management and performance of the Charity through regular Management Committee meetings, and focus on ensuring that we meet our statutory obligations, including those of a Safeguarding nature.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Reserves Amount is set at £25,000. Pre-school aims to maintain reserves consisting of:

1. reserves to meet redundancy liabilities (including notice period);
2. general contingency reserves equal to one term's (a third of our financial year) other total expenditure, excluding staff costs.

The Committee believes that this level of reserves is prudent and necessary to ensure that the Pre-school can run efficiently and meet future needs.

Structure, governance and management

a. Constitution

Billericay Catholic Pre-School is a registered charity, number 1037616, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

BILLERICAY CATHOLIC PRE-SCHOOL

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 7 May 2025 and signed on their behalf by:



.....
Marilena Luxmoore

BILLERICAY CATHOLIC PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2024

Independent examiner's report to the Trustees of Billericay Catholic Pre-School ('the Charity')

I report to the charity Trustees on my examination of the accounts of 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 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 and in carrying out my examination I have followed 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 the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's

BILLERICAY CATHOLIC PRE-SCHOOL

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Jonathan Gorridge

Signed:

Dated: 7 May 2025

Jonathan Gorridge FCA

ICAEW

MWS Accountants Limited

4 Chester Court
Chester Hall Lane
Basildon
Essex
SS14 3WR

BILLERICAY CATHOLIC PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Charitable activities	3	-	138,110	138,110	142,935
Other trading activities	4	2,559	-	2,558	1,565
Total income		2,559	138,110	140,669	144,500
Expenditure on:					
Charitable activities	5	2,912	137,813	140,725	125,180
Total expenditure		2,912	137,813	140,725	125,180
Net movement in funds		(353)	297	(56)	19,320
Reconciliation of funds:					
Total funds brought forward		42,732	30,877	73,609	54,289
Net movement in funds		(353)	297	(56)	19,320
Total funds carried forward		42,379	31,174	73,553	73,609

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

BILLERICAY CATHOLIC PRE-SCHOOL

BALANCE SHEET
AS AT 31 AUGUST 2024

	Note	2024 £	2023 £
Fixed assets		<u>-</u>	<u>-</u>
Current assets			
Debtors	10	908	799
Cash at bank and in hand		78,025	76,076
		<u>78,933</u>	<u>76,875</u>
Creditors: amounts falling due within one year	11	(5,380)	(3,266)
Net current assets		<u>73,553</u>	<u>73,609</u>
Total assets less current liabilities		<u>73,553</u>	<u>73,609</u>
Net assets excluding pension asset		<u>73,553</u>	<u>73,609</u>
Total net assets		<u><u>73,553</u></u>	<u><u>73,609</u></u>
Charity funds			
Restricted funds	12	31,174	30,877
Unrestricted funds	12	42,379	42,732
Total funds		<u><u>73,553</u></u>	<u><u>73,609</u></u>

The financial statements were approved and authorised for issue by the Trustees on 07 May 2025 and signed on their behalf by:



Marilena Luxmoore

The notes on pages 9 to 17 form part of these financial statements.

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. General information

Billericay Catholic Pre-School is an unincorporated charity registered in England and Wales. Its principle office is 52 Station Road, Billericay, Essex, CM12 9LL

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Billericay Catholic Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

BILLERICAY CATHOLIC PRE-SCHOOL

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

2. Accounting policies (continued)

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Pensions

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from charitable activities

	Restricted funds 2024 £	Total funds 2024 £
Fees	138,110	138,110
	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fees	142,935	142,935

BILLERICAY CATHOLIC PRE-SCHOOL

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

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £
Fundraising	2,559	2,559

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fundraising	1,565	1,565

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities	2,912	137,813	140,725

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total 2023 £</i>
Charitable activities	2,189	122,991	125,180

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Charitable activities	117,592	23,133	140,725

BILLERICAY CATHOLIC PRE-SCHOOL

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

6. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Charitable activities	104,614	20,566	125,180

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £
Staff costs	117,592	117,592

	<i>Activities 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	104,614	104,614

Analysis of support costs

	Activities 2024 £	Total funds 2024 £
Rent	13,698	13,698
General Expenses	1,785	1,785
Stationery	167	167
Insurance	967	967
Accountancy	2,395	2,395
Staff Training	1,043	1,043
Legal and Professional fees	242	242
Bank Charges	18	18
Fund raising expenditure	2,818	2,818
	23,133	23,133

BILLERICAY CATHOLIC PRE-SCHOOL

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

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Activities</i> 2023 £	<i>Total</i> <i>funds</i> 2023 £
Rent	11,088	11,088
General Expenses	3,202	3,202
Stationery	538	538
Insurance	1,855	1,855
Accountancy	2,178	2,178
Staff Training	200	200
Legal and Professional fees	286	286
Bank Charges	135	135
Fund raising expenditure	1,084	1,084
	<hr/>	<hr/>
	20,566	20,566
	<hr/> <hr/>	<hr/> <hr/>

7. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,395	2,178
	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>

8. Staff costs

	2024 £	2023 £
Wages and salaries	113,280	101,443
Social security costs	3,245	2,268
Contribution to defined contribution pension schemes	1,068	904
	<hr/>	<hr/>
	117,593	104,615
	<hr/> <hr/>	<hr/> <hr/>

BILLERICAY CATHOLIC PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024****8. Staff costs (continued)**

The average number of persons employed by the Charity during the year was as follows:

	2024	<i>2023</i>
	No.	<i>No.</i>
Management	1	<i>1</i>
Employees	16	<i>18</i>
	17	<i>19</i>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprises the Trustees and the Pre-School manager. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the pre-school was £40,544.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2023 - £NIL*).

During the year ended 31 August 2024, no Trustee expenses have been incurred (*2023 - £NIL*).

10. Debtors

	2024	<i>2023</i>
	£	<i>£</i>
Due within one year		
Other debtors	416	<i>419</i>
Prepayments and accrued income	492	<i>380</i>
	908	<i>799</i>

11. Creditors: Amounts falling due within one year

	2024	<i>2023</i>
	£	<i>£</i>
Other taxation and social security	2,740	<i>923</i>
Pension fund loan payable	245	<i>165</i>
Accruals and deferred income	2,395	<i>2,178</i>
	5,380	<i>3,266</i>

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

12. Statement of funds

Statement of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Unrestricted funds				
General Funds - all funds	42,732	2,559	(2,912)	42,379
Restricted funds				
ECC Grants	-	91,484	(91,484)	-
Fees	30,877	46,626	(46,329)	31,174
	<u>30,877</u>	<u>138,110</u>	<u>(137,813)</u>	<u>31,174</u>
Total of funds	<u><u>73,609</u></u>	<u><u>140,669</u></u>	<u><u>(140,725)</u></u>	<u><u>73,553</u></u>

Statement of funds - prior year

	<i>Balance at 1 September 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2023 £</i>
Unrestricted funds				
General Funds - all funds	43,356	1,565	(2,189)	42,732
Restricted funds				
ECC Grants	-	92,206	(92,206)	-
Fees	10,933	50,729	(30,785)	30,877
	<u>10,933</u>	<u>142,935</u>	<u>(122,991)</u>	<u>30,877</u>
Total of funds	<u><u>54,289</u></u>	<u><u>144,500</u></u>	<u><u>(125,180)</u></u>	<u><u>73,609</u></u>

13. Summary of funds

BILLERICAY CATHOLIC PRE-SCHOOL

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

13. Summary of funds (continued)

Summary of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
General funds	42,732	2,559	(2,912)	42,379
Restricted funds	30,877	138,110	(137,813)	31,174
	<u>73,609</u>	<u>140,669</u>	<u>(140,725)</u>	<u>73,553</u>

Summary of funds - prior year

	<i>Balance at 1 September 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2023 £</i>
General funds	43,356	1,565	(2,189)	42,732
Restricted funds	10,933	142,935	(122,991)	30,877
	<u>54,289</u>	<u>144,500</u>	<u>(125,180)</u>	<u>73,609</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	47,759	31,174	78,933
Creditors due within one year	(5,380)	-	(5,380)
Total	<u>42,379</u>	<u>31,174</u>	<u>73,553</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	45,998	30,877	76,875
Creditors due within one year	(3,266)	-	(3,266)
Total	<u>42,732</u>	<u>30,877</u>	<u>73,609</u>

BILLERICAY CATHOLIC PRE-SCHOOL

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

14. Analysis of net assets between funds (continued)

15. Transfers between funds

There were no transfers between funds during the year.

16. Pension commitments

"The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,068 (2023: £326) and amounts totaling £165 (2023: £165) were payable to the fund at the balance sheet date and are included in creditors.

17. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

18. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 August 2024.

BILLERICAY CATHOLIC PRE-SCHOOL

England & Wales - Charity number 1037616

Accounts



11th June 2024

Our Ref: B749/JG/CJ

PRIVATE & CONFIDENTIAL

The Trustees
Billericay Catholic Pre-School
52 Station Road
Billericay
Essex CM12 9DR

Dear Sirs

The Billericay Catholic Pre-School

I now have pleasure in enclosing the full Members Accounts for the year ended 31st August 2023.

Would you please examine the Accounts and attached notes carefully and if you are satisfied that they are correct, would Ms Cubitt please sign on page 4 and 8 of the Accounts where indicated, to signify formal approval.

I also enclose the typed letter of the representation, which I would ask Ms Cubitt to please sign where indicated on page 3.

I also enclose a list of journals used to produce the Accounts based on the Charity's records and discussions with Steven and Caroline. Amendments to your figures were made to defer income received in advance, prepay expenses and provide for our fee. Please could Ms Cubitt sign the journals on all pages to indicate approval.

Also included is a 'report to management' with recommendations following the independent examination, which were not significant enough to be reported to the Charity Commission.

The signed Accounts, Letter of Representation and signed journals should then be returned to this office as soon as possible, whereupon I will forward the bound copy of the full Members Accounts to you.

Finally, our firm's invoice will be sent under separate cover, for your kind attention.

With best wishes.

Yours sincerely,

Jonathan Gorridge
Jonathan Gorridge FCA – Partner

T 01702 332 076 E mail@mws-accountants.co.uk W www.mws-accountants.co.uk
Kingsridge House, 601 London Road, Westcliff-on-Sea, Essex, SS0 9PE Leigh House, Broadway West, Leigh-on-Sea, Essex, SS9 2DD

Billericay Catholic Pre-School
52 Station Road
Billericay
Essex CM12 9DR

11th June 2024

MWS
601 London Road
Westcliff on Sea
Essex
SS0 9PE

Dear Sirs

This representation letter is provided in connection with the financial statements of The Billericay Catholic Pre-school for the year ended 31st August 2023 for the purpose of us confirming that the financial statements give a true and fair view of the financial position of The Billericay Catholic Pre-school at that date and the results of its operations for the year then ended in accordance with the Companies Act 2006.

1. We acknowledge as Trustees our responsibility under the Charities Act 2011, The Charity (Accounts and Reports) Regulations 2008 and provisions of the Approved Governing documents provided by the Congregational Federation Limited, for preparing financial statements which give a true and fair view of the financial position of The Billericay Catholic Pre-school as of 31st August 2023 and of the result of its operations for the period then ended and for making accurate representations to you.
2. All accounting records have been made available to you and all transactions undertaken by the company have been properly reflected in the accounting records or other information provided to you. All other records and related information, including minutes of all management and shareholders' meetings, have been made available to you and the financial statements accord therewith.
3. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect internal errors and fraud. We confirm that there is nothing to disclose to you as a consequence of our own assessment of the risk of fraud in the business.
4. We confirm that there have been no actual or suspected instances of fraud involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former employees, regulators or others.
5. We confirm the financial statements are free of material misstatements, including omissions.

- 2 -

6. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the company conducts its business. The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
7. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
8. We confirm that the financial statements correctly disclose all related party transactions relevant to the company.
9. We confirm that having considered our expectations and intentions for the next 12 months and the availability of working capital, the company is a going concern.
10. The company has satisfactory title to all assets included in the accounts as at the Balance Sheet date and there are no liens or encumbrances on the assets except for those disclosed in the accounts.
11. The company has no liabilities, contingent liabilities, or guarantees to third parties other than those disclosed in the accounts.
12. There have been no events since the Balance Sheet date that require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
13. The company has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for directors nor to guarantee or provide security for such matters except as disclosed in the accounts.
14. The company had not contracted for any capital expenditure at the balance sheet date.
15. Debtor and other current assets balances included in the financial statements are valid debtors or prepayments and adequate provision has been made for any bad or doubtful debts, sales returns or allowances which can be reasonably anticipated at the Balance Sheet date .
16. Any bank and cash balances held have been included in the Balance Sheet.
17. All known liabilities of material amount at the Balance Sheet date have been included in the financial statements and sufficient, but not excessive, provision has been made for estimated liabilities.
18. The company has no financial commitments at the Balance Sheet date.

19. We confirm that there are no companies associated with this company for tax purposes

We understand that companies are associated for tax purposes if they are under the control of the same person or persons. We also understand that for this purpose a person might be treated as one and the same person as: a close relative; a business partner; a trustee of a settlement of which the person or a relative was the settlor; and any company in which any of these is also a shareholder.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully,

Signed on behalf of the Board of Trustees.



.....
C Cubitt

BILLERICAY CATHOLIC PRE-SCHOOL

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

BILLERICAY CATHOLIC PRE-SCHOOL

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

BILLERICAY CATHOLIC PRE-SCHOOL

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2023**

Trustees	Caoilfhionn Cubitt, Chair Thalia Beckwith Steven Kew, Treasurer Billie Foyle Sophie Kelly Alexandra Venables Kate Nolan Emily Amos Laura Thorne Carly Edwards, Secretary Hannah Walker (appointed 17 April 2023) Francesco Somma (appointed 17 April 2023)
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Charity registered number	1037616
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Principal office	52 Station Road Billericay Essex CM12 9DR
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BILLERICAY CATHOLIC PRE-SCHOOL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 September 2022 to 31 August 2023.

Objectives and activities

a. Policies and objectives

Billericay Catholic Pre School is a provider of childcare to the local community. It is a charitable trust with trustees elected by the members of the Pre School. The Pre School relies on income from fees, the Government Free Early Years Entitlement and money raised through fundraising events. The Pre School has its own fundraising committee made up of parents who regularly meet to generate new ideas and organise these events.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Provision of high quality childcare to the local community for the benefit of families from all backgrounds.

c. Activities undertaken to achieve objectives

The Billericay Catholic Pre-School has sessions 5 days a week in the Canon Roche Centre and works within the framework of the Early Years Foundation Stage (EYFS). We offer full day provision Monday to Thursday and morning provision on Friday.

Our large, spacious facilities allow children to play, learn and most of all have fun. We have an all-weather surface garden for outdoor play, and numerous tablets which are used to introduce our children to the world of computing and technology.

We have a dedicated, fully qualified team of staff who are committed to the care, welfare and safety of the children in our setting. They have many collective years of experience. We are proud of our high adult ratio of 6 staff to 30 children.

We are regularly inspected by Ofsted. Our last inspection was May 2019 where we received a "Good" Ofsted rating. We are particularly pleased with Ofsted's comments about the "strong leadership and good teamwork" as well as the recognition that our children are "enthusiastic learners" and that parents recognise "that their children's social skills have increased since starting".

d. Main activities undertaken to further the Charity's purposes for the public benefit

The Pre school is open for children and families of all backgrounds, and we continue to support families who rely upon free childcare funding for their place at Pre school.

Achievements and performance

a. Main achievements of the Charity

We have continued to provide a high quality childcare provision to the local community. We have been proud of how our amazing staff have continued to work together closely to ensure high standards of care for the children who attend the Pre School. New joiners continue to find our setting one which a happy and safe learning environment.

BILLERICAY CATHOLIC PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Achievements and performance (continued)

b. Key performance indicators

We regularly review the ongoing management and performance of the Charity through regular Management Committee meetings, and focus on ensuring that we meet our statutory obligations, including those of a Safeguarding nature.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Reserves Amount is set at £25,000. Pre-school aims to maintain reserves consisting of:

1. reserves to meet redundancy liabilities (including notice period);
2. general contingency reserves equal to one term's (a third of our financial year) other total expenditure, excluding staff costs.

The Committee believes that this level of reserves is prudent and necessary to ensure that the Pre-school can run efficiently and meet future needs.

Structure, governance and management

a. Constitution

Billericay Catholic Pre-School is a registered charity, number 1037616, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

BILLERICAY CATHOLIC PRE-SCHOOL

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 11 June 2024 and signed on their behalf by:



.....
Caoilfhionn Cubitt

BILLERICAY CATHOLIC PRE-SCHOOL

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2023**

Independent examiner's report to the Trustees of Billericay Catholic Pre-School ('the Charity')

I report to the charity Trustees on my examination of the accounts of 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 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 and in carrying out my examination I have followed 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 the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 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.

BILLERICAY CATHOLIC PRE-SCHOOL

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Jonathan Gorridge

Signed:

Dated: 11 June 2024

Jonathan Gorridge FCA

ICAEW

MWS

Kingsridge House
601 London Road
Westcliff-on-Sea
Essex
SS0 9PE

BILLERICAY CATHOLIC PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Charitable activities	3	-	142,935	142,935	118,624
Other trading activities	4	1,565	-	1,565	2,713
Total income		1,565	142,935	144,500	121,337
Expenditure on:					
Charitable activities	5	2,189	122,991	125,180	109,433
Total expenditure		2,189	122,991	125,180	109,433
Net movement in funds		(624)	19,944	19,320	11,904
Reconciliation of funds:					
Total funds brought forward		43,356	10,933	54,289	42,385
Net movement in funds		(624)	19,944	19,320	11,904
Total funds carried forward		42,732	30,877	73,609	54,289

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

BILLERICAY CATHOLIC PRE-SCHOOL**BALANCE SHEET
AS AT 31 AUGUST 2023**

	Note	2023 £	2022 £
Fixed assets		<u>-</u>	<u>-</u>
Current assets			
Debtors	10	799	382
Cash at bank and in hand		76,076	66,724
		<u>76,875</u>	<u>67,106</u>
Creditors: amounts falling due within one year	11	(3,266)	(12,817)
Net current assets		<u>73,609</u>	<u>54,289</u>
Total assets less current liabilities		<u>73,609</u>	<u>54,289</u>
Net assets excluding pension asset		<u>73,609</u>	<u>54,289</u>
Total net assets		<u><u>73,609</u></u>	<u><u>54,289</u></u>
Charity funds			
Restricted funds	12	30,877	10,933
Unrestricted funds	12	42,732	43,356
Total funds		<u><u>73,609</u></u>	<u><u>54,289</u></u>

The financial statements were approved and authorised for issue by the Trustees on 11 June 2024 and signed on their behalf by:



Caoilfhionn Cubitt

The notes on pages 9 to 17 form part of these financial statements.

BILLERICAY CATHOLIC PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023****1. General information**

Billericay Catholic Pre-School is an unincorporated charity registered in England and Wales. Its principle office is 52 Station Road, Billericay, Essex, CM12 9LL

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Billericay Catholic Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

BILLERICAY CATHOLIC PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023****2. Accounting policies (continued)****2.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Pensions**2.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from charitable activities

	Restricted funds 2023 £	Total funds 2023 £
Fees	142,935	142,935
	<hr/> <hr/>	<hr/> <hr/>
	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Fees	118,624	118,624
	<hr/> <hr/>	<hr/> <hr/>

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £
Fundraising	1,565	1,565

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Fundraising	2,713	2,713

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities	2,189	122,991	125,180

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total 2022 £</i>
Charitable activities	1,742	107,691	109,433

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Charitable activities	104,614	20,566	125,180

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

6. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Charitable activities	88,460	20,973	109,433

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £
Staff costs	104,614	104,614

	<i>Activities 2022 £</i>	<i>Total funds 2022 £</i>
Staff costs	88,460	88,460

Analysis of support costs

	Activities 2023 £	Total funds 2023 £
Rent	11,088	11,088
General Expenses	3,202	3,202
Stationery	538	538
Insurance	1,855	1,855
Accountancy	2,178	2,178
Staff Training	200	200
Legal and Professional fees	286	286
Bank Charges	135	135
Fund raising expenditure	1,084	1,084
	20,566	20,566

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Activities</i> 2022 £	<i>Total</i> <i>funds</i> 2022 £
Rent	11,604	11,604
General Expenses	2,674	2,674
Stationery	437	437
Insurance	747	747
Accountancy	1,980	1,980
Staff Training	1,210	1,210
Legal and Professional fees	308	308
Bank Charges	285	285
Fund raising expenditure	1,728	1,728
	<u>20,973</u>	<u>20,973</u>

7. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>2,178</u>	<u>1,980</u>

8. Staff costs

	2023 £	2022 £
Wages and salaries	101,443	86,947
Social security costs	2,268	1,187
Contribution to defined contribution pension schemes	904	326
	<u>104,615</u>	<u>88,460</u>

BILLERICAY CATHOLIC PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023****8. Staff costs (continued)**

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
Management	1	1
Employees	18	14
	<u>19</u>	<u>15</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprises the Trustees and the Pre-School manager. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the pre-school was £34,844

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 August 2023, no Trustee expenses have been incurred (2022 - £NIL).

10. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	419	13
Prepayments and accrued income	380	369
	<u>799</u>	<u>382</u>

11. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	923	465
Pension fund loan payable	165	185
Accruals and deferred income	2,178	12,167
	<u>3,266</u>	<u>12,817</u>

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

12. Statement of funds

Statement of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
Unrestricted funds				
General Funds - all funds	43,356	1,565	(2,189)	42,732
Restricted funds				
ECC Grants	-	92,206	(92,206)	-
Fees	10,933	50,729	(30,785)	30,877
	10,933	142,935	(122,991)	30,877
Total of funds	54,289	144,500	(125,180)	73,609

Statement of funds - prior year

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
Unrestricted funds				
General Funds - all funds	42,385	2,713	(1,742)	43,356
Restricted funds				
ECC Grants	-	76,709	(76,709)	-
Fees	-	41,915	(30,982)	10,933
	-	118,624	(107,691)	10,933
Total of funds	42,385	121,337	(109,433)	54,289

13. Summary of funds

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

13. Summary of funds (continued)

Summary of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
General funds	43,356	1,565	(2,189)	42,732
Restricted funds	10,933	142,935	(122,991)	30,877
	<u>54,289</u>	<u>144,500</u>	<u>(125,180)</u>	<u>73,609</u>

Summary of funds - prior year

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
General funds	42,385	2,713	(1,742)	43,356
Restricted funds	-	118,624	(107,691)	10,933
	<u>42,385</u>	<u>121,337</u>	<u>(109,433)</u>	<u>54,289</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	45,998	30,877	76,875
Creditors due within one year	(3,266)	-	(3,266)
Total	<u>42,732</u>	<u>30,877</u>	<u>73,609</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	56,173	10,933	67,106
Creditors due within one year	(12,817)	-	(12,817)
Total	<u>43,356</u>	<u>10,933</u>	<u>54,289</u>

BILLERICAY CATHOLIC PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

14. Analysis of net assets between funds (continued)

15. Transfers between funds

There were no transfers between funds during the year.

16. Pension commitments

"The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £904 (2022 - £326) and amounts totaling £165 (2022: £185) were payable to the fund at the balance sheet date and are included in creditors.

17. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

18. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 August 2023.

N3. 4

Billericay Catholic Pre-School

Year End: 31 August 2023

Adjusting journal entries

Date: 01/09/2022 To 31/08/2023

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss) Amount	Chg	Recurrence	Misstatement
Net Income (Loss) Before Adjustments							11,904			
1	31/08/2023	Bank account 1	1901		9,358					
1	31/08/2023	Wages and Salaries	2095		97,704					
1	31/08/2023	Pension fund loan	2096		2,070					
1	31/08/2023	PAYE/NI control	2101		4,827					
1	31/08/2023	Fundraising 1 - General funds	4504			1,394				
1	31/08/2023	Fees	5000			81,678				
1	31/08/2023	Fees	5000			49,979				
1	31/08/2023	Fees	5000			905				
1	31/08/2023	Support costs - computer costs	8740		1,107					
1	31/08/2023	Rent	8751		11,388					
1	31/08/2023	General Expenses	8752		2,425					
1	31/08/2023	General Expenses	8752							
1	31/08/2023	Stationery	8753		538					
1	31/08/2023	Garden Maintenance	8755		635					
1	31/08/2023	Insurance	8756		760					
1	31/08/2023	T-Shirts	8759		543					
1	31/08/2023	Bank Charges	8762		135					
1	31/08/2023	Staff courses	8764		200					
1	31/08/2023	Legal & Professional fees	8765		2,266					
		being expenses and income per client profit and loss summary								
					133,956	133,956	125,863	113,960		
2	31/08/2023	Bank account 1	1901		10,547					
2	31/08/2023	Fees	5000			0				
2	31/08/2023	Fees	5000			10,529				
2	31/08/2023	Staff Wages	8083			18				
		current account unrecorded bank receipts								
					10,547	10,547	136,410	10,547		
3	31/08/2023	Bank account 1	1901			9,887				
3	31/08/2023	Fees	5000		9,887					
		current account unrepresented bank receipts								
					9,887	9,887	126,523	-9,887		
4	31/08/2023	General Expenses	8752		105					
4	31/08/2023	General Expenses	8752		8					
4	31/08/2023	Garden Maintenance	8755			105				
4	31/08/2023	T-Shirts	8759			8				

N3. 4-1

Billericay Catholic Pre-School

Year End: 31 August 2023

Adjusting journal entries

Date: 01/09/2022 To 31/08/2023

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
		reallocating sales costs			113	113	126,523	0		
5	31/08/2023	Accruals	2104		1,980					
5	31/08/2023	Accruals	2104			2,178				
5	31/08/2023	Accountancy	8760		2,178					
5	31/08/2023	Legal & Professional fees	8765			1,980				
		reallocating acc accrual paid and posting this years			4,158	4,158	126,325	-198		
6	31/08/2023	Prepayments	1872			369				
6	31/08/2023	Prepayments	1872		380					
6	31/08/2023	Insurance	8756		369					
6	31/08/2023	Insurance	8756			380				
		reverse ins prepayment and being this years			749	749	126,336	11		
7	31/08/2023	Accruals	2104		300					
7	31/08/2023	Rent	8751			300				
		reverse rent accrual and posting this years			300	300	126,636	300		
8	31/08/2023	Wages and Salaries	2095			97,298				
8	31/08/2023	Pension fund loan	2096			1,146				
8	31/08/2023	Pension fund loan	2096			688				
8	31/08/2023	PAYE/NI control	2101			2,089				
8	31/08/2023	PAYE/NI control	2101			928				
8	31/08/2023	PAYE/NI control	2101			2,268				
8	31/08/2023	Cost of all activities - NI	8081		2,268					
8	31/08/2023	Cost of all activities - pension cos	8082		688					
8	31/08/2023	Staff Wages	8083		101,461					
		Wages			104,416	104,416	22,220	-104,416		
9	31/08/2023	Pension fund loan	2096			216				

Billericay Catholic Pre-School

Year End: 31 August 2023

Adjusting journal entries

Date: 01/09/2022 To 31/08/2023

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
9	31/08/2023	Cost of all activities - pension cos	8082		216					
		Reallocating smart pension fees								
					216	216	22,004	-216		
11	31/08/2023	Fundraising account hsbc	1906			503				
11	31/08/2023	Fundraising account natwest	1907		503					
		being hsbc ac								
					503	503	22,004	0		
12	31/08/2023	Fundraising account natwest	1907			667				
12	31/08/2023	Fundraising 1 - General funds	4504			694				
12	31/08/2023	Fundraising 1 - General funds	4504		20					
12	31/08/2023	Fees	5000		156					
12	31/08/2023	General Expenses	8752		632					
12	31/08/2023	Equipment/Toys/books	8754		453					
12	31/08/2023	Presents	8757		100					
		being fundraising natwest ac								
					1,361	1,361	21,337	-667		
13	31/08/2023	Deferred income	2105		9,887					
13	31/08/2023	Fees	5000			9,887				
		def income								
					9,887	9,887	31,224	9,887		
14	31/08/2023	Fundraising 1 - General funds	4504		503					
14	31/08/2023	General Expenses	8752			503				
		reverse transfers post to p&l								
					503	503	31,224	0		
15	31/08/2023	Restricted Fund 1 - b/fwd	3111			10,933				
15	31/08/2023	General Funds - b/fwd	3201			971				
15	31/08/2023	Fundraising 1 - Endowment funds	4501		971					
15	31/08/2023	Fundraising 1 - Endowment funds	4501		10,933					
		split bfwd								

Billericay Catholic Pre-School

N3. 4-3

Year End: 31 August 2023

Adjusting journal entries

Date: 01/09/2022 To 31/08/2023

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
					11,904	11,904	19,320	-11,904		
16	31/08/2023	Fundraising 1 - General funds	4504		1					
16	31/08/2023	Support costs - computer costs	8740			1				
		rounding								Factual
					1	1	19,320	0		
					288,501	288,501	19,320	7,416		

11th June 2024

Our ref: B749/JG/CJ



Private & Confidential

The Trustees
The Billericay Catholic Pre-School
Canon Roche Centre
Laindon Road
Billericay CM12 9LL

Dear Sirs

REPORT TO MANAGEMENT

During the course of our independent examination for the year ended 31st August 2023 a number of matters arose which although we **do not** consider to be significant we are however bringing the below to your attention for consideration.

These matters came to light during the course of our independent examination which is designed to assist us in forming our opinion on the financial statements and providing a limited assurance conclusion. Our tests may not necessarily disclose all errors or irregularities and should not be relied upon to do so. Matters we consider significant are not also reported here.

This letter has been prepared for the sole use of the Trustees of The Billericay Catholic Pre-School. No copies of this letter may be provided to third parties without our prior consent. Consent is, and will only be, granted on the basis that such copies are not distributed with the interests of anyone other than the Charity in mind and that we accept no duty or responsibility to any other party. No responsibilities are accepted by MWS towards any party acting or refraining from action as a result of this letter.

Area for consideration	Details
Reserves Policy	The Trustees should review the reserves policy of the Charity at least annually and consider if the expected level of reserves are sufficient to cover expenditure listed in the reserves policy.
Bank Reconciliations	It is recommended that bank reconciliations are completed monthly and reviewed appropriately and documented in accordance with the Financial scheme of delegation.
Business card statement reconciliations	It is recommended that Business card statements are completed monthly and reviewed appropriately, documented and approved. This may require an update to the Financial scheme of delegation if the use of such a card is not already included.
Expenditure approval	Evidence of approval by relevant body should be shown on all invoices in line with Financial scheme of delegation.

This information is provided purely for management purposes and although, where requested, we will discuss the content of this letter with management these are matters that under International Auditing Standards need not be communicated in writing.

Yours Faithfully
MWS

Jonathan Gorridge

T 01702 332 076 E mail@mws-accountants.co.uk W www.mws-accountants.co.uk
Kingsridge House, 601 London Road, Westcliff-on-Sea, Essex, SS0 9PE Leigh House, Broadway West, Leigh-on-Sea, Essex, SS9 2DD

Certificate Of Completion

Envelope Id: 2171DFDC711440B9BB5FF87C0054518B	Status: Completed
Subject: Billericay Catholic Preschool accounts package	
Source Envelope:	
Document Pages: 28	Signatures: 10
Certificate Pages: 8	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Claire John
Time Zone: (UTC) Dublin, Edinburgh, Lisbon, London	601 London Road
	nil
	Westcliff-On-Sea, Essex SS0 9PE
	claire@mws-accountants.co.uk
	IP Address: 20.0.67.2


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11-Jun-24 09:58	claire@mws-accountants.co.uk	

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Caoilfhionn Cubitt chairbcps@gmail.com Security Level: Email, Account Authentication (None)		Sent: 11-Jun-24 10:33 Resent: 13-Jun-24 16:46 Viewed: 18-Jun-24 11:01 Signed: 18-Jun-24 11:02
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ID: 3641ace6-b617-474d-8211-b0ce21b4f302
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Signature Adoption: Pre-selected Style Using IP Address: 20.0.67.2		

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Status	Timestamp
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Ellie.Millings@mws-accountants.co.uk
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Accepted: 04-Jun-24 | 12:39
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Company Name: MWS Chartered Accountants

Steven Kew
treasurerbcps@gmail.com
Security Level: Email, Account Authentication (None)

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Electronic Record and Signature Disclosure:
Accepted: 10-Nov-21 | 17:59
ID: 98fdc7f3-91e1-44f5-84e6-9ef5a03ac976
Company Name: MWS Chartered Accountants

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Sent	Hashed/Encrypted	11-Jun-24 10:10
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Completed	Security Checked	18-Jun-24 11:08

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Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you may be charged a nominal per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact MWS Chartered Accountants:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: mail@mws-accountants.co.uk

To advise MWS of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at mail@mws-accountants.co.uk and in the body of such request you must state: your previous email address, your new email address. We may call to confirm such changes

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from MWS

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to mail@mws-accountants.co.uk and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with MWS

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to mail@mws-accountants.co.uk and in the body of such request you must state your email, full name, mailing address, and telephone number. The consequences of your withdrawing consent for online documents will be that authorisation may take a longer time to process and associated fees of processing may be higher.

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify MWS as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by MWS during the course of your relationship with MWS.

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, MWS Chartered Accountants (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

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You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: lorraine@mws-accountants.co.uk

To advise MWS Chartered Accountants of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at lorraine@mws-accountants.co.uk and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from MWS Chartered Accountants

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to lorraine@mws-accountants.co.uk and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with MWS Chartered Accountants

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to lorraine@mws-accountants.co.uk and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that authorisation may take a longer time to process..

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BILLERICAY CATHOLIC PRE-SCHOOL

England & Wales - Charity number 1037616

Accounts

BILLERICAY CATHOLIC PRE-SCHOOL

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

BILLERICAY CATHOLIC PRE-SCHOOL

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 19

BILLERICAY CATHOLIC PRE-SCHOOL

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2022**

Trustees

Caoilfhionn Cubitt, Chair
Jessica Welton, Secretary
Thalia Beckwith
Steven Kew, Treasurer
Billie Foyle
Sophie Kelly
Alexandra Venables
Sam Slade (appointed 15 June 2022)
Kate Nolan (appointed 15 June 2022)
Emily Amos (appointed 15 June 2022)
Lee Clegg (appointed 15 June 2022)
Laura Thorne (appointed 15 June 2022)
Carly Edwards (appointed 15 June 2022)

**Charity registered
number**

1037616

Principal office

52 Station Road
Billericay
Essex
CM12 9DR

BILLERICAY CATHOLIC PRE-SCHOOL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 September 2021 to 31 August 2022.

Objectives and activities

a. Policies and objectives

Billericay Catholic Pre School is a provider of childcare to the local community. It is a charitable trust with trustees elected by the members of the Pre School. The Pre School relies on income from fees, the Government Free Early Years Entitlement and money raised through fundraising events. The Pre School has its own fundraising committee made up of parents who regularly meet to generate new ideas and organise these events.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Provision of high quality childcare to the local community for the benefit of families from all backgrounds.

c. Activities undertaken to achieve objectives

The Billericay Catholic Pre-School has sessions 5 days a week in the Canon Roche Centre and works within the framework of the Early Years Foundation Stage (EYFS). We hold full-day sessions on Mondays, Tuesdays and Thursdays with morning provision during the rest of the week.

Our large, spacious facilities allow children to play, learn and most of all have fun. We have an all-weather surface garden for outdoor play, and numerous tablets which are used to introduce our children to the world of computing and technology.

We have a dedicated, fully qualified team of staff who are committed to the care, welfare and safety of the children in our setting. They have many collective years of experience. We are proud of our high adult ratio of 6 staff to 30 children.

We are regularly inspected by Ofsted. Our last inspection was May 2019 where we received a "Good" Ofsted rating. We are particularly pleased with Ofsted's comments about the "strong leadership and good teamwork" as well as the recognition that our children are "enthusiastic learners" and that parents recognise "that their children's social skills have increased since starting".

d. Main activities undertaken to further the Charity's purposes for the public benefit

The Pre school is open for children and families of all backgrounds, and we continue to support families who rely upon free childcare funding for their place at Pre school.

Achievements and performance

a. Main achievements of the Charity

We have continued to provide a high quality childcare provision to the local community. We have been proud of how our amazing Staff have continued to work together closely to ensure high standards of care for the children who attend the Pre School. New joiners continue to find our setting one which a happy and safe learning environment.

BILLERICAY CATHOLIC PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Achievements and performance (continued)

b. Key performance indicators

We regularly review the ongoing management and performance of the Charity through regular Management Committee meetings, and focus on ensuring that we meet our statutory obligations, including those of a Safeguarding nature.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Reserves Amount is set at £25,000. Pre-school aims to maintain reserves consisting of:

1. reserves to meet redundancy liabilities (including notice period);
2. general contingency reserves equal to one term's (a third of our financial year) other total expenditure, excluding staff costs.

The Committee believes that this level of reserves is prudent and necessary to ensure that the Pre-school can run efficiently and meet future needs.

Structure, governance and management

a. Constitution

Billericay Catholic Pre-School is a registered charity, number 1037616, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

BILLERICAY CATHOLIC PRE-SCHOOL

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 17 April 2023 and signed on their behalf by:



.....
Caoilfhionn Cubitt

BILLERICAY CATHOLIC PRE-SCHOOL

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2022**

Independent examiner's report to the Trustees of Billericay Catholic Pre-School ('the Charity')

I report to the charity Trustees on my examination of the accounts of 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 and in carrying out my examination I have followed 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 the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 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.

BILLERICAY CATHOLIC PRE-SCHOOL

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Jonathan Gorridge

Signed:

Dated: 18 April 2023

Jonathan Gorridge FCA

ICAEW

MWS

Kingsridge House
601 London Road
Westcliff-on-Sea
Essex
SS0 9PE

BILLERICAY CATHOLIC PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	-	-	-	13,313
Charitable activities	4	-	118,624	118,624	89,434
Other trading activities	5	2,713	-	2,713	2,332
Total income		2,713	118,624	121,337	105,079
Expenditure on:					
Charitable activities	6	1,742	107,691	109,433	96,375
Total expenditure		1,742	107,691	109,433	96,375
Net movement in funds		971	10,933	11,904	8,704
Reconciliation of funds:					
Total funds brought forward		42,385	-	42,385	33,681
Net movement in funds		971	10,933	11,904	8,704
Total funds carried forward		43,356	10,933	54,289	42,385

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

BILLERICAY CATHOLIC PRE-SCHOOL

BALANCE SHEET
AS AT 31 AUGUST 2022

	Note	2022 £	2021 £
Fixed assets		<u>-</u>	<u>-</u>
Current assets			
Debtors	11	382	377
Cash at bank and in hand		66,724	54,273
		<u>67,106</u>	<u>54,650</u>
Creditors: amounts falling due within one year	12	(12,817)	(12,265)
Net current assets		<u>54,289</u>	<u>42,385</u>
Total assets less current liabilities		<u>54,289</u>	<u>42,385</u>
Net assets excluding pension asset		<u>54,289</u>	<u>42,385</u>
Total net assets		<u>54,289</u>	<u>42,385</u>
Charity funds			
Restricted funds	13	10,933	-
Unrestricted funds	13	43,356	42,385
Total funds		<u>54,289</u>	<u>42,385</u>

The financial statements were approved and authorised for issue by the Trustees on 17 April 2023 and signed on their behalf by:



Caoilfhionn Cubitt

The notes on pages 9 to 19 form part of these financial statements.

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. General information

Billericay Catholic Pre-School is an unincorporated charity registered in England and Wales.. Its principle office is 52 Station Road, Billericay, Essex, CM12 9LL

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Billericay Catholic Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

BILLERICAY CATHOLIC PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

4. Income from charitable activities (continued)

	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Fees	89,434	89,434

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £
Fundraising	2,713	2,713

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Fundraising	2,332	2,332

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Charitable activities	1,742	107,691	109,433

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total 2021 £</i>
Charitable activities	2,502	93,873	96,375

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable activities	88,460	20,973	109,433

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Charitable activities	70,991	25,384	96,375

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £
Staff costs	88,460	88,460

	<i>Activities 2021 £</i>	<i>Total funds 2021 £</i>
Staff costs	70,991	70,991

BILLERICAY CATHOLIC PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022****7. Analysis of expenditure by activities (continued)****Analysis of support costs**

	Activities 2022 £	Total funds 2022 £
Rent	11,604	11,604
General Expenses	2,674	2,674
Stationery	437	437
Insurance	747	747
Accountancy	1,980	1,980
Staff Training	1,210	1,210
Legal and Professional fees	308	308
Bank Charges	285	285
Fund raising expenditure	1,728	1,728
	<u>20,973</u>	<u>20,973</u>

	<i>Activities 2021 £</i>	<i>Total funds 2021 £</i>
Rent	11,248	11,248
General Expenses	7,353	7,353
Stationery	271	271
Insurance	363	363
Accountancy	1,800	1,800
Staff Training	798	798
Legal and Professional fees	728	728
Bank Charges	241	241
Subscriptions	80	80
Fund raising expenditure	2,502	2,502
	<u>25,384</u>	<u>25,384</u>

BILLERICAY CATHOLIC PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022****8. Independent examiner's remuneration**

	2022	<i>2021</i>
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,980	<i>1,800</i>

9. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	86,947	<i>70,184</i>
Social security costs	1,187	<i>760</i>
Contribution to defined contribution pension schemes	326	<i>48</i>
	88,460	<i>70,992</i>

The average number of persons employed by the Charity during the year was as follows:

	2022	<i>2021</i>
	No.	No.
Management	1	<i>1</i>
Employees	14	<i>18</i>
	15	<i>19</i>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprises the Trustees and the Pre-School manager. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the pre-school was £14,592

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2021 - £NIL*).

During the year ended 31 August 2022, no Trustee expenses have been incurred (*2021 - £NIL*).

BILLERICAY CATHOLIC PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

11. Debtors

	2022	2021
	£	£
Due within one year		
Other debtors	13	14
Prepayments and accrued income	369	363
	382	377

12. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	465	90
Pension fund loan payable	185	-
Accruals and deferred income	12,167	12,175
	12,817	12,265

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
Unrestricted funds				
General Funds - all funds	42,385	2,713	(1,742)	43,356
Restricted funds				
ECC Grants	-	76,709	(76,709)	-
Fees	-	41,915	(30,982)	10,933
	-	118,624	(107,691)	10,933
Total of funds	42,385	121,337	(109,433)	54,289

Statement of funds - prior year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
Unrestricted funds					
General Funds - all funds	33,681	13,332	(2,502)	(2,126)	42,385
Restricted funds					
ECC Grants	-	48,034	(48,034)	-	-
Fees	-	41,399	(43,525)	2,126	-
Other grants	-	2,314	(2,314)	-	-
	-	91,747	(93,873)	2,126	-
Total of funds	33,681	105,079	(96,375)	-	42,385

14. Summary of funds

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

14. Summary of funds (continued)

Summary of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
General funds	42,385	2,713	(1,742)	43,356
Restricted funds	-	118,624	(107,691)	10,933
	<u>42,385</u>	<u>121,337</u>	<u>(109,433)</u>	<u>54,289</u>

Summary of funds - prior year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
General funds	33,681	13,332	(2,502)	(2,126)	42,385
Restricted funds	-	91,747	(93,873)	2,126	-
	<u>33,681</u>	<u>105,079</u>	<u>(96,375)</u>	<u>-</u>	<u>42,385</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	56,173	10,933	67,106
Creditors due within one year	(12,817)	-	(12,817)
Total	<u>43,356</u>	<u>10,933</u>	<u>54,289</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	54,650	54,650
Creditors due within one year	(12,265)	(12,265)
Total	<u>42,385</u>	<u>42,385</u>

BILLERICAY CATHOLIC PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

15. Analysis of net assets between funds (continued)

16. Transfers between funds

There were no transfer between funds during the year.

17. Pension commitments

"The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £326 (2021 - £48) and amounts totaling £185 (2021: £nil) were payable to the fund at the balance sheet date and are included in creditors."

18. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

19. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 August 2022.

BILLERICAY CATHOLIC PRE-SCHOOL

England & Wales - Charity number 1037616

Accounts

BILLERICAY CATHOLIC PRE-SCHOOL

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

BILLERICAY CATHOLIC PRE-SCHOOL

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

BILLERICAY CATHOLIC PRE-SCHOOL

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2021**

Trustees	Caoilfhionn Cubitt, Chair Jessica Welton, Secretary Thalia Beckwith (appointed 22 November 2021) Steven Kew, Treasurer Billie Foyle (appointed 22 November 2021) Hayley Dear, Vice Chair (resigned 17 January 2022) Sophie Kelly (appointed 18 November 2020) Emma Dawson (appointed 13 January 2021) Alexandra Venables (appointed 18 November 2020) Rebecca Grant (resigned 7 January 2022)
Charity registered number	1037616
Principal office	52 Station Road Billericay Essex CM12 9DR

BILLERICAY CATHOLIC PRE-SCHOOL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report together with the financial statements of the Charity for the year 1 September 2020 to 31 August 2021.

Objectives and activities

a. Policies and objectives

Billericay Catholic Pre School is a provider of childcare to the local community. It is a charitable trust with trustees elected by the members of the Pre School. The Pre School relies on income from fees, the Government Free Early Years Entitlement and money raised through fundraising events. The Pre School has its own fundraising committee made up of parents who regularly meet to generate new ideas and organise these events.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Provision of high quality childcare to the local community for the benefit of families from all backgrounds.

c. Activities undertaken to achieve objectives

The Billericay Catholic Pre-School has sessions 5 days a week in the Canon Roche Centre and works within the framework of the Early Years Foundation Stage (EYFS). We hold full-day sessions on Mondays, Tuesdays and Thursdays with morning provision during the rest of the week.

Our large, spacious facilities allow children to play, learn and most of all have fun. We have an all-weather surface garden for outdoor play, and numerous tablets which are used to introduce our children to the world of computing and technology.

We have a dedicated, fully qualified team of staff who are committed to the care, welfare and safety of the children in our setting. They have many collective years of experience. We are proud of our high adult ratio of 6 staff to 30 children.

We are regularly inspected by Ofsted. Our last inspection was May 2019 where we received a "Good" Ofsted rating. We are particularly pleased with Ofsted's comments about the "strong leadership and good teamwork" as well as the recognition that our children are "enthusiastic learners" and that parents recognise "that their children's social skills have increased since starting".

d. Main activities undertaken to further the Charity's purposes for the public benefit

The Pre school is open for children and families of all backgrounds, and we continue to support families who rely upon free childcare funding for their place at Pre school.

Achievements and performance

a. Main achievements of the Charity

This year has kept the Staff and Committee of the Pre School very busy. We have had to deal with a continued period of uncertainty due to Covid-19. We want to thank our amazing Staff for their dedication throughout this period of uncertainty, which we hope is finally coming to an end. We know that the children who have returned to Pre School, and also our new joiners in September 2021, have found a happy and safe learning environment, despite the additional precautions needed due to the Covid-19 situation

Financial review

BILLERICAY CATHOLIC PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Reserves Amount is set at £25,000. Pre-school aims to maintain reserves consisting of:

1. reserves to meet redundancy liabilities (including notice period);
2. general contingency reserves equal to one term's (a third of our financial year) other total expenditure, excluding staff costs.

The Committee believes that this level of reserves is prudent and necessary to ensure that the Pre-school can run efficiently and meet future needs.

Structure, governance and management

a. Constitution

Billericay Catholic Pre-School is a registered charity, number 1037616, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BILLERICAY CATHOLIC PRE-SCHOOL

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

Approved by order of the members of the board of Trustees on 9 May 2022 and signed on their behalf by:



.....
Caoilfhionn Cubitt

BILLERICAY CATHOLIC PRE-SCHOOL

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2021**

Independent examiner's report to the Trustees of Billericay Catholic Pre-School ('the Charity')

I report to the charity Trustees on my examination of the accounts of 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 and in carrying out my examination I have followed 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 the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Jonathan Gorridge*

Dated: 9 May 2022

Jonathan Gorridge FCA

ICAEW

MWS

Kingsridge House
601 London Road
Westcliff-on-Sea
Essex
SS0 9PE

BILLERICAY CATHOLIC PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	11,000	2,313	13,313	-
Charitable activities	4	-	89,434	89,434	79,831
Other trading activities	5	2,332	-	2,332	2,435
Total income		13,332	91,747	105,079	82,266
Expenditure on:					
Charitable activities	6	2,502	93,873	96,375	78,005
Total expenditure		2,502	93,873	96,375	78,005
Net income/(expenditure)		10,830	(2,126)	8,704	4,261
Transfers between funds	13	(2,126)	2,126	-	-
Net movement in funds		8,704	-	8,704	4,261
Reconciliation of funds:					
Total funds brought forward		33,681	-	33,681	29,420
Net movement in funds		8,704	-	8,704	4,261
Total funds carried forward		42,385	-	42,385	33,681

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

BILLERICAY CATHOLIC PRE-SCHOOL

BALANCE SHEET
AS AT 31 AUGUST 2021

	Note	2021 £	2020 £
Fixed assets		<u>-</u>	<u>-</u>
Current assets			
Debtors	11	377	-
Cash at bank and in hand		54,273	33,681
		<u>54,650</u>	<u>33,681</u>
Creditors: amounts falling due within one year	12	(12,265)	-
Net current assets		<u>42,385</u>	<u>33,681</u>
Total assets less current liabilities		<u>42,385</u>	<u>33,681</u>
Net assets excluding pension asset		<u>42,385</u>	<u>33,681</u>
Total net assets		<u><u>42,385</u></u>	<u><u>33,681</u></u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	42,385	33,681
Total funds		<u><u>42,385</u></u>	<u><u>33,681</u></u>

The financial statements were approved and authorised for issue by the Trustees on 09 May 2022 and signed on their behalf by:



.....
Caoilfhionn Cubitt

The notes on pages 8 to 17 form part of these financial statements.

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. General information

Billericay Catholic Pre-School is an unincorporated charity registered in England and Wales.. Its principle office is 52 Station Road, Billericay, Essex, CM12 9LL

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Billericay Catholic Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Grants				
Local council additional restrictions grant	11,000	-	11,000	-
Government grants				
Coronavirus Job Retention Scheme	-	2,313	2,313	-
Subtotal detailed disclosure	<u>11,000</u>	<u>2,313</u>	<u>13,313</u>	<u>-</u>
	<u>11,000</u>	<u>2,313</u>	<u>13,313</u>	<u>-</u>

4. Income from charitable activities

	Restricted funds 2021 £	Total funds 2021 £
Fees	<u>89,434</u>	<u>89,434</u>
	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Fees	<u>79,831</u>	<u>79,831</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £
Fundraising	<u>2,332</u>	<u>2,332</u>

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

5. Income from other trading activities (continued)

Income from fundraising events (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Fundraising	2,435	2,435

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Charitable activities	2,502	93,873	96,375

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Charitable activities	3,997	74,008	78,005

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	70,991	25,384	96,375

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Charitable activities	62,378	15,627	78,005

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £
Staff costs	70,991	70,991

	<i>Activities 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	62,378	62,378

Analysis of support costs

	Activities 2021 £	Total funds 2021 £
Rent	11,248	11,248
General Expenses	7,353	7,353
Stationery	271	271
Insurance	363	363
Accountancy	1,800	1,800
Staff Training	798	798
Legal and Professional fees	728	728
Bank Charges	241	241
Subscriptions	80	80
Fund raising expenditure	2,502	2,502
	25,384	25,384

BILLERICAY CATHOLIC PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Activities 2020 £</i>	<i>Total funds 2020 £</i>
Rent	8,172	8,172
General Expenses	1,742	1,742
Stationery	365	365
Insurance	535	535
Staff Training	170	170
Photographs	148	148
Bank Charges	207	207
Subscriptions	63	63
Payroll Costs	228	228
Fund raising expenditure	3,997	3,997
	<u>15,627</u>	<u>15,627</u>

8. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,800	-
	<u>1,800</u>	<u>-</u>

9. Staff costs

	2021 £	2020 £
Wages and salaries	70,184	62,378
Social security costs	760	-
Contribution to defined contribution pension schemes	48	-
	<u>70,992</u>	<u>62,378</u>

BILLERICAY CATHOLIC PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021****9. Staff costs (continued)**

The average number of persons employed by the Charity during the year was as follows:

	2021	<i>2020</i>
	No.	<i>No.</i>
Management	1	<i>1</i>
Employees	18	<i>18</i>
	19	<i>19</i>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprises the Trustees and the Pre-School manager. The total amount of employee benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the pre-school was £14,592

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2020 - £NIL*).

During the year ended 31 August 2021, no Trustee expenses have been incurred (*2020 - £NIL*).

11. Debtors

	2021	<i>2020</i>
	£	£
Due within one year		
Other debtors	14	<i>-</i>
Prepayments and accrued income	363	<i>-</i>
	377	<i>-</i>

12. Creditors: Amounts falling due within one year

	2021	<i>2020</i>
	£	£
Other taxation and social security	90	<i>-</i>
Accruals and deferred income	12,175	<i>-</i>
	12,265	<i>-</i>

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

13. Statement of funds

Statement of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
Unrestricted funds					
General Funds - all funds	33,681	13,332	(2,502)	(2,126)	42,385
Restricted funds					
ECC Grants	-	48,034	(48,034)	-	-
Fees	-	41,399	(43,525)	2,126	-
Other grants	-	2,314	(2,314)	-	-
	-	91,747	(93,873)	2,126	-
Total of funds	33,681	105,079	(96,375)	-	42,385

Statement of funds - prior year

	Balance at 1 September 2019 £	Income £	Expenditure £	Balance at 31 August 2020 £
Unrestricted funds				
General Funds - all funds	29,420	82,266	(78,005)	33,681

14. Summary of funds

Summary of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2021 £
General funds	33,681	13,332	(2,502)	(2,126)	42,385
Restricted funds	-	91,747	(93,873)	2,126	-
	33,681	105,079	(96,375)	-	42,385

BILLERICAY CATHOLIC PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

14. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 September 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2020 £</i>
General funds	29,420	82,266	(78,005)	33,681

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	54,650	54,650
Creditors due within one year	(12,265)	(12,265)
Total	42,385	42,385

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	33,681	33,681
Total	33,681	33,681

16. Transfers between funds

The following transfer was made within the funds:

£2,126 was transferred from the unrestricted general fund to the restricted general fund to allocate costs against the appropriate fund.

17. Pension commitments

"The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £36 (2020 - £Nil) and amounts totaling £Nil were payable to the fund at the balance sheet date and are included in creditors."

BILLERICAY CATHOLIC PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

18. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

19. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 August 2021.

BILLERICAY CATHOLIC PRE-SCHOOL

England & Wales - Charity number 1037616

Accounts



BILLERICAY CATHOLIC PRE SCHOOL

(A Charitable Trust)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

**BILLERICAY CATHOLIC PRE SCHOOL
(A Charitable Trust)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE TRUST, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2020**

Trustees Caoilfhionn Cubitt (Chair)
Hayley Dear (Vice Chair & Secretary)
Steven Kew (Treasurer)
Rebecca Grant
Genevieve Mullen
Martin O'Sullivan
Jessica Welton

Charity Number: 1037616

Registered Office: 52 Station Road
Billericay
Essex
CM12 9DR

Trading Address: Canon Roche Centre
Laindon Road
Billericay
Essex
CM12 9LL

Accountant: Ray Keilthy
54 Brookside
Billericay
Essex
CM11 1DT

**BILLERICAY CATHOLIC PRE SCHOOL
(A Charitable Trust)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2020**

What is the Billericay Catholic Pre School?

Billericay Catholic Pre School is a provider of childcare to the local community. It is a charitable trust with trustees elected by the members of the Pre School. The Pre School relies on income from fees, the Government Free Early Years Entitlement and money raised through fundraising events. The Pre School has its own fundraising committee made up of parents who regularly meet to generate new ideas and organise these events.

The Billericay Catholic Pre-School has sessions 5 days a week in the Canon Roche Centre and works within the framework of the Early Years Foundation Stage (EYFS). We hold full-day sessions on Mondays, Tuesdays and Thursdays with morning provision during the rest of the week.

Our large, spacious facilities allow children to play, learn and most of all have fun. We have an all-weather surface garden for outdoor play, and numerous tablets which are used to introduce our children to the world of computing and technology.

We have a dedicated, fully qualified team of staff who are committed to the care, welfare and safety of the children in our setting. They have many collective years of experience. We are proud of our high adult ratio of 6 staff to 26 children. All our staff have completed at least Safeguarding Children Level 2 training. A number of staff also hold up-to-date first aid training.

We are regularly inspected by Ofsted. Our last inspection was May 2019 where we received a "Good" Ofsted rating. We are particularly pleased with Ofsted's comments about the "strong leadership and good teamwork" as well as the recognition that our children are "enthusiastic learners" and that parents recognise "that their children's social skills have increased since starting".

**BILLERICAY CATHOLIC PRE SCHOOL
(A Charitable Trust)**

Chair Report

This year has kept the Staff and Committee of the Pre School very busy. We have had to deal with a period of closure due to the Government lock-down, and then ensure a safe and risk-assessed operating environment once we were able to re-open in the summer of 2020.

We want to thank our amazing Staff for their dedication throughout this period of uncertainty, which we sadly find ourselves in still at this present time. We know that the children who have returned to Pre School, and also our new joiners in September 2020, have found a happy and safe learning environment, despite the additional precautions needed due to the Covid-19 situation.

During the last financial year, the Pre School was pleased to support an average of 49 children through our setting.

We continue to be impacted by some restrictions on staff timetabling, whilst we try to maintain a sensible approach to "bubbles" through the Pre School. Some of the steps we are taking go further than the Government advice, but at this stage we feel this is prudent given the risks everyone is trying to balance. We will continue to keep this under review.

A big thank you also to our Parents for their understanding and support with the initial lockdown, subsequent changes to arrival & drop-off arrangements, and for supporting us still with fundraising ideas.

We are particularly pleased to have a large number of new Committee Members joining at this year's AGM, which is positive as we seek to ensure succession planning for existing Trustees.

Finally, we want to formally thank Angela Mullen for her 35 years of service as Pre School Manager. Angela formally retires at the end of December 2020. Angela has made the Pre School what it is today, and we all owe her a huge debt of gratitude. We wish her well in her well-deserved retirement.

We are pleased that Sarah Dorrington, an existing member of the Pre School staff, has agreed to become the new Pre School Manager and has been performing that role, with support from Angela, since September 2020.

We also want to thank Jeanette Woolley and Claire Cummins for their many years of service as they both retired from the Pre School in September 2020 and November 2020 respectively. Jeanette contributed towards the work of the Pre School Committee, in addition to her role in the setting, and Claire has latterly looked after the book keeping for a number of years following her previous role working with children at the setting.



Caoilfhionn Cubitt
Chair
15/11/2020

**BILLERICAY CATHOLIC PRE SCHOOL
(A Charitable Trust)**

Treasurer Report

The last year has been challenging from a financial perspective, with the closure of the setting during the initial lockdown period, subsequent furloughing of staff, and then planning for additional costs (such as PPE) in order to re-open the Pre School during the Summer Term.

We are grateful to staff for being so understanding during the period of uncertainty, and are pleased that due to the Coronavirus Job Retention Scheme and the support from Government to continue the Free Early Years Entitlement funding, we were able to pay staff 100% of their wages for the period of lockdown. We did this whilst not charging private fee-paying parents during the lockdown period, unlike some of the other local Pre Schools.

We are also grateful to the Parish Hall for waiving our rent whilst we were shut, and for working with us to help us re-open, this saw us take additional space for a short period as well as coming to a mutually beneficial agreement on rent costs.

Just to note, that we continue to be registered to receive funding from Essex County Council for 3-4 year olds and the 30 hour Extended Entitlement. Due to unavailability of our premises we are only able to offer 21.5 hours a week. We are also able to offer the Free Early Years Entitlement to 2 year olds who meet the eligibility criteria.

Whilst not explicitly noted in the accountant's reporting, we did receive £3,859.37 of Coronavirus Job Retention Scheme monies during the period, with a small amount expected to continue on to December-20. This has effectively been used to reduce the "Wages" figure.

Overall we realised a profit of £4,260.58, and we are still left with significant cash at the bank & at hand of £34,195.06. We have subsequently set our minimum reserves amount at £25,000.

The Fundraising Team raised over £2,600 during the period, albeit £843 of this related to fundraising from the previous year which was banked late. Activities included:

- Back to School Party
- Christmas Raffle Hamper
- Christmas Cards decorated with Children's hand prints
- Easter Craft Fair
- Tea Towel Sales
- CAF Donations
- Waitrose Community Fund Donation
- Bags4Cash; donations of unwanted clothes in return for money for the Pre School
- Easyfundraising; donations from everyday spending through this online platform



Steven Kew
Treasurer
31/10/2020

**BILLERICAY CATHOLIC PRE SCHOOL
(A Charitable Trust)**

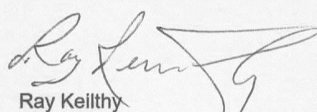
**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

Billericay Catholic Pre-School

Report on Income and Expenditure for the year ended 31st August 2020

Inflows:	2019/20	£	£	2018/19	£	£
Essex County Council	60,801.33			61,007.10		
Fees	19,029.65			<u>26,956.82</u>		
Total fees		79,830.98				87,963.92
Christmas cards and raffles	89.69			111.30		
Quiz				716.66		
Crafts	160.00			328.00		
Easy Fundraising	140.72					
Back to school	302.19					
Sports Day	303.00					
Supermarket Donations	730.00					
Tea Towels	111.00					
Hamper	255.00			248.00		
Donations/sundry fundraising	432.69			284.52		
Sweatshirts		<u>2,434.60</u>		<u>11.55</u>		<u>1,700.03</u>
Total income		<u>82,265.58</u>				<u>89,663.95</u>
Expenditure						
Wages	62,377.65			60,456.19		
Payroll Costs	228.00					
Rent paid	8,172.00			11,016.00		
Uncategorised Expenses	1,619.02			2,593.40		
Stationery	365.46			849.72		
Equipment/Toys/books	3,352.85			3,024.99		
Staff Courses	169.87			1,095.39		
Garden Maintenance (incl shed)	174.00			536.85		
Insurance	534.82			528.06		
Presents	470.00			105.40		
Photographs	147.97			78.92		
T Shirts	123.70					
Subscriptions	63.00			50.00		
Bank Charges	<u>206.66</u>			<u>84.00</u>		
Total expenditure		<u>78,005.00</u>				<u>80,418.92</u>
(Shortfall)/Excess of Income over expenditure		<u>4,260.58</u>				<u>9,245.03</u>

Checked and Approved.


Ray Keilthy

54 Brookside
Billericay
Essex
CM11 1DT

03/10/2020

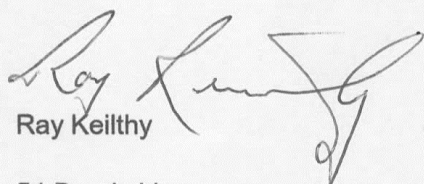
**BILLERICAY CATHOLIC PRE SCHOOL
(A Charitable Trust)**

Billericay Catholic Pre-School

Accounts for the year ending 31st August 2020

	2019/20	2018/19	Movement
	£	£	£
Cash Account	195.99	999.00	-803.01
Petty Cash	53.05	122.13	-69.08
Current Account	32,383.17	27,934.30	4,448.87
Fundraising account	1,562.85	879.05	683.80
Total Cash	<u>34,195.06</u>	<u>29,934.48</u>	<u>4,260.58</u>

Checked and Approved.



Ray Keilthy

54 Brookside
Billericay
Essex
CM11 1DT

03/10/2020

**BILLERICAY CATHOLIC PRE SCHOOL
(A Charitable Trust)**

Billericay Catholic Preschool accounts to 31/08/2020

Notes:

A Difference between accounts submitted and audited accounts

Submitted : £ 3,645.86
Audited : £ 4,260.58
Difference: £ 614.72

Petty Cash and Fundraising accounts not reflected in the submitted accounts

Movement on Petty Cash (£ 69.08)
Movement on Fundraising £683.80
Total movement £ 614.72

B Cheque Number 2761 dated 20/06/2020 for £224 was presented to the bank on 1/8/2020 but recorded by the bank as 2762. Cheque no 2762 for £684 was paid by the bank on 22/07/2020.

C It appears that staff were on furlough from April to July and 4 payments have been received from HMRC . There is nothing on file to reconcile these receipts.

D PAYE/NI. The paperwork submitted does not facilitate the reconciliation of the amounts paid. It would appear that as at 31/8/2020 further payments were due to HMRC but as the accounts Are presented on an income and expenditure basis no accruals have been made for these amounts..

For future auditing purposes it would be useful to have a full analysis of the following:

Wages and salaries :showing a monthly total for

Gross

Paye

Employees NI

Employers NI

Nettpay

Petty Cash with each of the expense categories totalled each month.


Ray

3/10/20
