

**LITTLE FINGERS PRE-SCHOOL**  
**OFSTED URN 110092**

**ANNUAL REPORT**  
**2021-2022**

**REGISTERED CHARITY NUMBER 1038252**

**Little Fingers Pre-school**  
**The Gospel Hall**  
**Vernham Dean**  
**Andover**  
**Hampshire**  
**SP11 0LD**

## **Aims and Objectives**

**As a member of the Early Years Alliance and the National Day Nurseries Association, we are committed to providing high quality care and education for children below statutory school age. We do this by:**

- Using the training and support given by Hampshire's Services for Young Children.
- Using the training and support given by the Early Years Alliance and the National Day Nurseries Association.
- Working to improve learning goals by means of a curriculum tailored to meet the need of every individual child.
- Involving parents as much as possible in the group and in their child's learning.
- Offering individual attention through a Key Carer system and a high ratio of adults to children.

Little Fingers Pre-school offers a warm welcome to everyone who would like to get involved with the group supporting the above aims and objectives.

The trustees confirm that they have complied with a duty under the charities act 2011 to have regard to public benefit guidance published by the charities commission. The trustees believe that all of the charities activities furthered its charitable purposes for the public benefit.

## **Achievements and Performance**

Despite the challenges of rising costs and the operational changes at the pre-school, Little Fingers Pre-school has continued to achieve the aims of the charity, some of which have been highlighted below:

- Training courses for staff to better their knowledge.
- Fundraising activities include; Christmas raffle; seasonal plant sales; the Easter egg hunt.
- We have continued our excellent relationships with the two local primary schools. We work with the foundation stage teachers and headteachers to continue to provide a high standard of early years learning helping to ensure the smooth transition into reception.
- The ongoing improvement to the quality of education by improvements to routines and full access to outdoor learning (free flow play) but also due to heightened engagement of staff as a result of increased training opportunities.

## **Little Fingers Pre-school staff list – 2021/2022**

### **Manager, Designated Safeguarding Lead and SENCo**

Leanne Shuttleworth

- NVQ Level 3 Certificate in Childcare
- Safeguarding
- Safer recruitment training
- Behaviour Management training
- Special Educational Needs training
- Paediatric First Aid
- Food Hygiene

### **Deputy Manager**

Lana Sheppard

- Level 3 Diploma in Childcare
- Safeguarding
- Paediatric First Aid
- Food Hygiene

### **Early Years Practitioner**

Kelly Lowth

- Level 3 Diploma Cache in Early Years
- Paediatric First Aid
- Safeguarding
- Food Hygiene

### **Early Years Practitioner**

Chelsie Head

- Level 3 Diploma for the Early Years Workforce
- Paediatric First Aid
- Safeguarding
- Food Hygiene

### **Finance and Administration Officer**

Olivia Duckney

- Safeguarding
- GDPR training
- Safer recruitment training

## **Little Fingers Pre-School Committee Members - 2021/2022**

Trustees are elected for one year, at the annual general meeting, held in October.

The governing document for Little Fingers Pre-school is the Model Pre-school Constitution 2011.

- Carolyn Coleman - Chair
- Emily Cane - Treasurer
- Henrietta Garner - Secretary
- Bella Mezger - Committee member
- Alley Gair - Committee member
- Kate Kennedy - Committee member
- Tessa Willis - Committee member
- Rachael Wythe - Committee member

## **Little Fingers Pre-school Proposed Committee Members 2022/2023**

- Carolyn Coleman - Chair
- Rachael Wythe - Treasurer
- Henrietta Garner - Secretary
- Bella Mezger - Committee member
- Alley Gair - Committee member
- Kate Kennedy - Committee member
- Tessa Willis - Committee member



## Chairpersons report 2021/2022

Thank you all for coming this evening. As mentioned last year, we have taken advantage of the availability of Zoom and managed to hold some committee meetings online and some in person – and some a hybrid of both for members who couldn't attend in person; there have also been several extraordinary meetings which were needed to deal with some of the matters that have risen again this year.

It has been another busy and challenging year so there is a lot to report on. The pre-school continues to thrive and has much to look forward to; but the operational costs are high and the combination of global volatility and the major changes we are embarking on as a small local charity has been cause for much debate and required some difficult decisions from the management and committee.

Firstly, though, there are many people to thank so I do hope I don't forget anyone ...

Once again, I would like to thank the lovely staff of Little Fingers – **Ms Leanne, Ms Lana, Ms Kelly and Ms Chelsea** - as well as our invaluable bank staff **Ms Carla, Ms Sue (Carter) and Ms Susan (East)** and occasionally **Ms Olivia** - who have kept the children safe, happy and stimulated again this year. And enormous thanks also to Olivia who has continued to do an amazing and increasingly demanding job as admin officer. What would we do without her!

Thanks also to the **Little Fingers Committee**. We were lucky enough to enlist more members this time last year, including people with a useful range of skills and professional expertise. It has been an interesting time as things started to get back to some kind of normal but it has presented new challenges as well as the continual need to raise funds to keep the pre-school properly resourced.

Thanks again to **Geoff Davis** who has audited our accounts and offered regular support and advice to Olivia, which I know she has appreciated enormously.

The number of children on role has continued to be high and we are full, as things stand – but Leanne can update us on that. Meanwhile, we were glad to support the young children of two Ukrainian families who came to stay locally – and apparently they loved their time with us.

In the New Year, the committee held detailed discussions about staff wages. What is now called The National Living Wage rose to £9.50 in April, which we obviously needed to fund; we would like to pay our staff a bit more, to recognise their skills, experience and responsibilities but it was a difficult calculation to make as we are a small non-profit making charity and can only fund increases in line with our income. This, along with wider costs generally meant that, reluctantly, we had to raise the fees to parents (with effect from September). Unfortunately, since then, as we all know, many of the figures we debated have been surpassed by events.

### The Gospel Hall

Reading back over my report from last year, I'm interested and very gratified to acknowledge the progress that has been made since then, even if it has taken a long time.

- At the last AGM, I was pleased to report that the Trustees had quoted us an exclusive figure of £157,000 for the purchase of the hall and that we were embarking on major fundraising efforts. A list of potential grant giving bodies was put together which can now be revisited.

- In November we were delighted to be informed that our application to Test Valley Borough Council for a Community Asset Grant had been accepted and we would be awarded the



full amount of £25,000 on completion of the purchase. Thanks to **Cllr Phil North** and **Jenny Brain** (Community Engagement Office for TVBC) for their support. We are hoping that they will be able to visit us soon and we will create a photo opportunity.

- At the suggestion of two committee members, I decided to contact local landowners to see if they would make a donation to our efforts to raise the rest of the asking price – a considerable amount (to which we hoped they might contribute a thousand or two...).

**Richard Winch**, Chairman of the Parish Council, suggested I get in touch with **Mr Friso Westheim**, the Estate Manager at Conholt Park, so I did this first. To my amazement and joy, I received an almost immediate reply saying that he and his family would like to donate the whole amount for the purchase of the Gospel Hall. Their generosity has made all the difference to the pre-school and will ensure its future in the village.

- Thank you also for the substantial donations from Ted Sclater, David Christy, Dennis (the comedian at The George), the Sawyers, and the Baskervilles, which have also gone towards buying the Gospel Hall.

- We were very glad to enlist the services of Mr **Giles Bevan-Thomas** who, kindly, has been acting pro-bono as our solicitor in the conveyancing process.

- Again, we were grateful to Geoff Davis for carrying out a Cursory Inspection of the premises which provided reassurance that the building was in as reasonable a condition as we believed and the asking price seemed fair.

- Although the matter should have been fairly straight forward, the unusual set up of the hall and the implications going forward raised a few questions but I am thrilled to say that the purchase was completed on Monday, 17<sup>th</sup> October 2022. Little Fingers has a secure home for the future.

- In view of the generous donation from Conholt and the invaluable grant from TVBC, both were enacted at the same time which leaves us with £25,000 to cover the costs and begin the refurbishment of the hall.

- A programme of further renovations has been put together and, once we receive the various quotations needed, a series of new grant applications will be made. Thanks to our neighbour, **Richard Edgecombe** for his support and invaluable professional advice.

- We are still keenly seeking donations from other private and business donors. And, of course, we will be planning some new and exciting fundraising events. We look forward to your support with this – all offers and ideas are most welcome.

#### Conversion to a CIO (Charitable Incorporated Organisation)

In order buy the Gospel Hall we have had to change the charitable status of Little Fingers as, previously, we were not legally able to hold assets. In fact, we already knew we needed to do this because, under the old system, the committee was actually liable in principal for any debts accumulated. Particular thanks to **Henny Garner** and **Rachael Wythe**, along with Leanne and Olivia, for helping to complete this application process.

We now have a new charity number and will be looking to appoint some new trustees in the New Year, when we plan to hold an Extraordinary General Meeting to which you are all invited.

A new bank account has also been opened so, over the next few months, our assets and financial business matters will be transferred to that and the old account closed.



The new CIO triggers a registration inspection by OFSTED, which should happen soon. While this is a formality we are also still awaiting the usual OFSTED visit, although we rather hope this might be delayed until everything else is up and running.

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Meanwhile, the usual activities of the committee have continued as well. The policies have been updated as required, the main focus being safeguarding.

#### Fundraising

\*The very successful seasonal Plant Sales have continued, thanks to the gardening skills and generosity of **Geoff and Moira** from the village.

\*The Christmas raffle was well supported as ever and we were grateful for the many generous donations from local firms and individuals. More than £1200 was raised - however we did resolve to keep things simpler this year and try avoid the time and effort required of Olivia to make sure the right prizes went to the right winners.

\* The return of the Easter Monday Egg Hunt was quite an occasion for the village – in fact families from all around the area came to join in and enjoyed teas in the sunshine, just they used to do before everything closed down for Covid. Thanks so much to the staff and their families who gave up their Bank Holiday to help run this so successfully.

\*Sports Day in July was also great fun, with coffee and croissants served to the parents by members of the committee.

\* We were very grateful to receive another grant from the Upton School House Trust and Gillum's School Trust which we used to replace some play equipment for the children.

(By the way, the Christmas Quiz at the Millennium Hall run by Richard Winch is on 10<sup>th</sup> December this year; do come along if you can as it's great fun and the considerable proceeds are being donated to Little Fingers.)

I will finish with a few more 'thank you's':

- to **Emily Cane**, who is standing down from the committee after four years, having served as Treasurer for the past three years. She was really helpful and often (along with her husband **Will** too) met up with Olivia to work out the finances for the pre-school and produce various spread sheets.

- to **Reece Garner**, the landlord of The George for hosting us tonight and for donating the proceeds of a meat raffle which was used to replace the Little Fingers gazebo.

- to Kate **Paillat** for designing lovely posters for us.

Finally, just to mention that we do try and submit regular articles to Focus, the monthly parish magazine, with the aim of keeping the local community in touch with the pre-school. We are trying to extend this further, to HBT and beyond.

So, it has been an exceptionally busy year for the pre-school but I am confident that we can now go from strength to strength in the future.

**Carolyn Coleman (Chair)**

19<sup>th</sup> October 2022



## **Treasurer's report 2021/2022**

The accounts for the 2021/22 year which have now been signed off by the Independent Examiner show that we made a £15,842 operating profit. However, as always with accounts it is important to consider the detail that sits behind the numbers as in fact this year we made an operating loss of £1,537 as the majority of that £15,000 relates to monies received from Conholt Estate and other donors to be used towards the purchase of the Gospel Hall. During the course of the four years that I have been on the committee and, for the three years that I have acted as Treasurer, I have seen the evidence of the trend that Olivia had identified, of some really good and profitable years and others where it has been harder to make a profit. The reason for saying this is whilst the preference is to make a profit it is not cause for worry and the varying trend of profit to loss is in line with previous years (£8K profit in 2020/21 and £7K loss in 2019/20). It is also worth stating that the position of setting fees to an appropriate level, rising costs and only very marginal increases in Government funding for the funded childcare hours is sadly a situation which is common to many pre-schools today.

During the course of the 2020/21 the committee has been very cognisant of ensuring that as we look to purchase the Gospel Hall it is very important to see ensure that the Little Fingers finances are in good shape. Consequently for the 2022/23 academic year, fees for non-funded children have increased and the consumables charge has also increased. The need to have introduced this increase is completely justified given the year end position so as to ensure the continued viability of the pre-school. In addition Little Fingers Pre-school is currently full with a waiting list in operation which is a very positive sign and is of huge benefit to the forward looking financial position. Whilst I will be stepping down as Treasurer having spoken to Olivia we have agreed that the financial position should be reviewed at the end of this term as this will present the first opportunity to ensure that the corrective action that we have taken is looking like it is sufficient.

We have cash at the bank of £23,447, £17922 in our saving account plus £25,000 in reserves. During the year we received £25,000 from Test Valley Community Grant which is to be utilised for works to the Gospel Hall according to the schedule of priorities that the current committee have pulled together. The purchase of the Gospel Hall (and again I extend my thanks to all those who have made this happen) is extremely exciting and the opportunity that Little Fingers now has to start to look at enhancements, will no doubt prove beneficial to the pre-school.

Fundraising efforts resumed in earnest during the course of 2021/22 and thanks should go to all the Committee, Staff, Olivia and Carolyn as well as members of Vernham Dean village who have contributed, whether by assisting with the plant sales, the Little Fingers Easter Egg Hunt, the Christmas Raffle - it all helps and is much appreciated. In total £4,302 has been raised for the Pre-school through fundraising efforts. In addition the pre-school received a grant of £1900 for utilising on toys and equipment which allows the Staff to purchase new equipment for the pre-school and £700 of this money remains unspent.

Finally as we look forward to 2022/23, Little Fingers continues to be in a fantastic and thriving place and I am sure it will continue to go from strength to strength.

Emily Cane  
**Treasurer**

19th October 2022



## **Pre-school Manager's report 2021/2022**

Firstly, thank you all for being here, the many bottoms on chairs tonight really shows how well the pre-school is supported.

Another year has flown by in the blink of an eye and what a year it has been, with lots of positives and a few challenges thrown in.

Let me start with the main challenge that we had to face, Covid. While during the pandemic the team successfully kept the pre-school Covid free and open, unfortunately it got its teeth into us not once but twice this year resulting in us having to close the pre-school for a day while we sorted staff cover. This was very disappointing for us but sadly not surprising, as all restrictions were lifted and testing was no longer required.

On the plus side, this gave the junior members of staff the opportunity to experience the role of having more responsibilities when it comes to the daily running of the pre-school, without Lana and myself supervising. So a huge thank you to them and a big well done.

With Covid out of the way, let me get on with the positives of the pre-school's year.

Early in the year we took delivery of the new physical climbing equipment for the playground that we purchased with generous grants from the Upton School House Trust and the Vernham Dean School House Trust. This has been a very popular addition with the children and has certainly helped us to support children's physical development more effectively.

Along with the grants for physical equipment, they also gave us one to help us purchase more specialist toys and resources to support our children with SEND.

Our new way of planning, observing, recording and teaching still adopts a more 'in the moment' approach to allow the staff's time to be more effectively used with the children rather than endless time on paper work.

While this approach is working we are always evaluating and making changes to insure that we are giving the children the best opportunities to achieve their best outcomes.

The introduction of half termly parent's evenings with simplified summary assessments of the children's development has given us the opportunity to ensure that we are regularly keeping parents up to date on their children's progress.

Staff training continues to be online with webinars and zoom meetings. We continued to watch many of the webinars together during regular staff meetings and find this approach much more effective. It allows the team to chat about the training and share ideas as well as allowing me to support and answer their questions.

Safeguarding children remains a high priority to us at the pre-school, as it should, so we always include some form of in-house training or recapping of it during staff meetings. The safety and care of the children while they are at the pre-school has always been an area that we are incredibly proud and receive lots of lovely comments for.

In the Spring term we had 3 children join the pre-school from Ukraine.

We knew this would be a difficult transition for the children and their families so we were extremely privileged to be able to offer support and help during this anxious time.

The children settled extremely quickly and arrived each morning full of smiles and excitement. The families and ourselves were absolutely thrilled by the smooth transition, allowing Dad to return to the Ukraine with the knowledge that his children are happy and safe.



The younger child is still at Little Fingers and remains completely settled even with her older sibling moving onto big school. In such a short time the little 2 year old who joined us not being able to speak any English is now well on her way to being fluent.

Our annual events such as sports day and the Christmas show all went really well this year. While the staff sometimes feel that it may look like organised chaos we always receive lovely comments from all the parents.

The number of children on role is fantastic, currently we only have very limited availability for some afternoon sessions. Recently we had three parents look around the pre-school who also had appointments to visit other pre-schools. It's a true testament to the hard work and dedication that the team put in to the pre-school to make it such a special place, that all three children are now on role with us.

I would like to thank the committee for their hard work this year, whether it be baking a cake, making tea and coffee or reading through endless legal documents.

With that I would also like to thank Carlyon for another busy year as our Chair. She was instrumental in securing the pre-school's future by initiating contact with Friso, thank you.

My final thanks goes to my amazing team- they really are fantastic at what they do. They work incredibly hard, show a love and commitment to the pre-school and nothing ever seems too much.

And last but not least, some of you may know I began my Little Fingers journey 20 years ago this year and Miss Lana 18. Often we would get caught up in daydreams of what wonderful things we could do to the pre-school if only we had our own building.

Well here we are, please all join me in a toast to the exciting future ahead for Little Fingers, we did it!

Leanne Shuttleworth  
**Pre-school Manager**

19<sup>th</sup> October 2022

**Little Fingers Pre-school**  
**Financial statements for the year ended 31st August 2022**  
**Registered Charity Number : 1058252**

**Independent Examiner's Report**

**Geoffrey Davis BSc ATT prev FABRP MIPA**  
**Chute Collis Cottage, Hookward Lane, Upper Chute, Wiltshire SP11 9EF**

Little Fingers Pre School (LFPS)

Internal report of Independent Examiner (IE) to Committee/Trustees.

I have now carried this out with the helpful assistance of Olivia Duckney, the Finance and Administration Officer, covering the accounting year to 31 August 2022. The final signings off takes place after your meeting and "Trustees Report".

The relevant authority, regulations and requirements are set out in - Charity Commission Directions and guidance for examiners (CC32). Mandatory from 1 December 2017. These embody the relevant requirements of The Charities Act 2011.

*"An independent examination is a form of external scrutiny providing a limited check on specific matters".  
The IE is only required to confirm whether any material matters of concern have come to their attention".  
It is not an audit.*

Accounts

Please note the standard form Receipts and payments account for year end 31 August 2022 includes donations and grants of £17,380 specifically given towards the acquisition of The Gospel Hall and as such were held in trust for Little Fingers Pre School CIO (LFPS CIO) while new bank accounts were opened.

These funds are in the process of being transferred to LFPS CIO.

The other key points accounts for the year ended 31 August 2022 after adjusting for the above are;

- 1.Despite a very impressive increase in fees from parents of 42% (largely due to increased attendance and fees charged) an operating **deficit** of £1,537 arose compared with a **surplus** of £8,734 in 2021 and compared with a **deficit** of £7,827 in 2020.

1.Main reasons;

- i.Reduction in government funding of £7,167 (-15%) compared with 2021.
- ii.No autumn term top up funding received compared with £8,005 in 2021 given largely because of the intensity of covid at that time.
- iii.Increase in payroll and tax and NI of 14.2% in year. Largely as a result of extra staffing requirements governed by required teacher/pupil ratios and covid related issues. (Note this is largely expected as it helped procure the significant increase in income).
- iv.Most other payments were kept well under control and consistent with the previous year and fundraising and consumable recovery increased significantly.

- 1.A healthy bank balance and reserve of £66,375 (excluding trust monies) (£69,161 in 2021) remains confirming LFPS is solvent and able to meet all its debts in full and still have a healthy surplus.



1. Debtors as at 31 August 2022 amounted to £1,547 most of these are now paid with commitments from parents who have overlooked paying! No provision considered necessary at this point.

1. De-minimus creditors/liabilities.

### **The Gospel Hall**

As flagged in previous years the low-cost tenure in the property together with the payment of utilities and financial contribution LFPS makes to The Gospel Hall owners is informal and largely depends on their continuing goodwill. Ideally this should be formalised.

It is a very exciting development that LFPS CIO is close to completing on the acquisition of the freehold of this property and it will be able to formalise its own permanent occupation and operation. In my opinion overheads might be different and should be reviewed and budgeted for.

### **Dissolution and transfer of undertaking.**

It appears that the transfer of CFPS undertaking to CFPS CIO is an entirely feasible and sensible move to make and these arrangements are supported by the Charity Commission with plenty of guidance notes on the appropriate government website.

Most probably in the next few months the surplus assets, affairs and goodwill of LFPS will be transferred to LFPS CIO (which along with acquisition grants and donations should provide LFPS CIO a flying start ) but Members of LFPS are reminded that there are regulations and authorities that must be complied with, including an EGM, these arise principally from the Constitution of LFPS (signed off in October 2019) reference para 11.0 et al "Dissolution" and also the Pre School Learning Alliance (The Charity Commission) Dissolution process rules. Clearly the new LFPS CIO constitution will have to mirror same to a large extent.

### **Accounting and Administration Function**

There are a lot of formalities to research and implement over the next few weeks/months exiting "old co" and constituting and operating "new co" and Olivia Duckney appears to have this well under control but will require the support of the "team".

The quality and competence of the book-keeping and accounts presentation remains strong and as stated above I propose to sign off my IE reports after the AGM.

GNJD 15 October 2022

# Little Fingers Pre-school

## Statement of financial activities For the year ended 31st August 2022

	Unrestricted funds £	Restricted funds £	2020 Total funds £	Last year £
<b>Receipts</b>				
Activities for generating funds	£ 120,011.00 -	£ 120,011.00	£ 99,235.00	
Grants	-	-	-	
<b>TOTAL RECEIPTS</b>	<b>£ 120,011.00 -</b>	<b>£ 120,011.00</b>	<b>£ 99,235.00</b>	
<b>Payments</b>				
Charitable activities	-	-	-	
Governance costs	-	-	-	
<b>TOTAL PAYMENTS</b>	<b>£ 104,168.00 -</b>	<b>£ 104,168.00</b>	<b>£ 90,501.00</b>	
<b>Net receipts/payments</b>	<b>£ 15,842.00 -</b>	<b>£ 15,842.00</b>	<b>£ 8,734.00</b>	
<b>Reconciliation of funds</b>				
Total funds brought forward	£ 69,403.00 -	£ 69,403.00	£ 60,669.00	
Total funds to carry forward	£ 15,842.00 -	£ 15,842.00	£ 8,734.00	

# Little Fingers Pre-school

## Receipts and Payments Accounts For the year ended 31st August 2022

Receipts	2022	2021
Fees from parents	£ 48,933.13	£ 34,436.25
Government funding	£ 41,215.35	£ 48,382.42
HCC - top up funding	£ 0.00	£ 8,005.45
School vouchers	£ 0.00	£ 363.00
Fundraising	£ 4,302.20	£ 2,911.81
Registration fees	£ 750.00	£ 800.00
Bank interest	£ 16.54	£ 4.32
Donations	£ 786.32	£ 564.45
T-shirts	£ 4.00	£ 207.00
Wraparound-care	£ 627.00	£ 360.00
Consumables charge	£ 3,794.00	£ 2,488.00
Snack	£ 245.00	£ 515.70
Photograph commission	£ 0.00	£ 0.00
Other income	£ 1,957.69	£ 197.50
Trust monies	£ 17,380.00	£ 0.00
<b>TOTAL RECEIPTS</b>	<b>£ 120,011.23</b>	<b>£ 99,235.90</b>

Payments	2022	2021
School vouchers	£ 0.00	£ 0.00
Childcare registration	£ 50.00	£ 50.00
Insurance	£ 762.90	£ 748.89
DBS Check	£ 39.00	£ 206.16
Staff salary	£ 76,032.93	£ 68,864.28
CJRS Grant	£ 0.00	£ 0.00
Tax and National Insurance	£ 10,195.66	£ 6,636.65
Staff pension	£ 3,697.19	£ 2,920.90



Overheads	£	3,132.00	£	3,312.00
Telephone	£	426.80	£	614.59
Postage	£	20.63	£	2.30
Office supplies	£	230.37	£	162.39
Repairs and maintenance	£	547.05	£	240.97
Equipment and cleaning	£	137.80	£	459.34
Staff training	£	125.00	£	708.96
Subscriptions	£	1,175.69	£	1,165.27
<b>Total business payments</b>	<b>£</b>	<b>96,573.02</b>	<b>£</b>	<b>86092.70</b>
Arts and crafts	£	918.57	£	589.41
Toys and equipment	£	2,436.71	£	1230.28
Gardening club	£	0.00	£	0.00
Sweatshirts, polo shirts & staff uniform	£	485.26	£	414.79
Consumables	£	1,159.33	£	617.26
Charitable donations	£	234.00	£	234.00
Fundraising general	£	554.21	£	263.76
Seasonal costs	£	911.82	£	476.94
Educational visitors	£	0.00	£	0.00
Refreshments	£	69.30	£	0.00
Presents	£	52.00	£	26.29
Books and publications	£	15.72	£	15.75
Computing and website	£	0.00	£	390.42
Travel	£	0.00	£	0.00
Other	£	0.00	£	150.00
Professional fees	£	758.60	£	0.00
<b>Total payments</b>	<b>£</b>	<b>104,168.54</b>	<b>£</b>	<b>90501.60</b>
<b>Net of receipts cash funds</b>	<b>£</b>	<b>15,842.69</b>	<b>£</b>	<b>8734.30</b>

# Little Fingers Pre-school

## Reserve Accounts For the year ended 31st August 2022

<b>Opening Balance</b>	<b>£</b>
	<b>42,905.91</b>
<b>Income</b>	
Bank interest	16.54
Inter account transfers	-
<b>Total income</b>	<b>16.54</b>
<b>Expenditure</b>	
Equipment	-
Inter account transfers	-
<b>Total expenditure</b>	<b>0.00</b>
<b>TOTAL EXPENDITURE</b>	<b>0.00</b>
<b>Current balance</b>	<b>42,922.45</b>

# Little Fingers Pre-school

## Balance sheet As at 31st August 2022

Current Assets	2022	2021
Bank Current Account	£ 23,447.33	£ 26,014.27
Bank Instant Cash Reserve Account	£ 17,922.45	£ 17,905.91
Reserves Account	£ 25,000.00	£ 25,000.00
Petty cash	£ 0.00	£ 0.00
Cash in hand	£ 5.25	£ 241.00
Trust monies	£ 17,380.00	£ 0.00
<b>Debtors</b>	£ 1,574.80	£ 840.58
<b>TOTAL ASSETS</b>	£ 85,329.83	£ 70,001.76
<i>Less Current Liabilities:</i>		
Uncleared cheques and payments	£ 83.33	£ 597.95
<b>NET ASSETS</b>	£ 85,246.50	£ 69,403.81
<i>Represented by:</i>		
Accumulated fund	£ 69,403.81	£ 60,669.51
Cash funds this year end	£ 15,842.69	£ 8,734.30

Approved by the committee on 29th June 2023  
and signed on its behalf by:

Signed: Carolyn Coleman

Name: CAROLYN COLEMAN

Position: CHAIR, LITTLE FINGERS PRE-SCHOOL COMMITTEE

Signed: Tessa Willis

Name: TESSA WILLIS

Position: COMMITTEE MEMBER

# Little Fingers Pre-school

## Note to the financial statements For the year ended 31st August 2022

### Accounting Policies

#### • Basis of accounting

The Financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102), effective from 1st January 2015

#### • Taxation

No Corporation Tax is provided for as being a charity is exempt. Because of its current activities Little Fingers Pre-school is not VAT registered and therefore cannot recover VAT on its expenses

#### • Fixed assets

Tangible fixed assets are stated at cost. Depreciation is calculated at appropriate annual rates estimated to write off the cost of fixed assets over their useful lives as follows:

Furniture, Fixtures and Equipment 25% straight line

The cost of acquiring the fixed assets is charged to the *Statement Of Financial Affairs* (SOAF) in the year of acquisition if the useful economic life is less than three years.

#### • Reserves Policy

The pre-school maintains reserves to meet unexpected expenditures, in particular with regard to the staff costs and the premises, where the pre-school relies on the goodwill of the trustees of the Gospel Hall. The policy is reviewed annually.

Debtors	2022		2021	
Late fees from parents	£	1,574.80	£	840.58
TOTAL	£	1,574.80	£	840.58

Liabilities	2022		2021	
Uncleared payments	£	83.33	£	597.95
TOTAL	£	83.33	£	597.95