

BREACHWOOD GREEN PRE-SCHOOL

England & Wales · Charity number 1038926

Details

Other names	BREACHWOOD GREEN PLAYGROUP
Status	Registered
Legal form	Other
Registered	2015-06-30
Register	View on the Charity Commission register

Contact

Address	Breachwood Green Community Centre Chapel Road Breachwood Green Hitchin SG4 8NX
Phone	01438 831099
Email	bwgpreschool@hotmail.co.uk
Website	bwgpreschool.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: We are a small community run preschool, established in 1978, situated in a beautiful rural village. Our pre-school offers care and education for children aged 2 years to rising 5, and are registered to care for 19 children per session. With experienced qualified staff we offer a fun and stimulating environment for the children to learn through play.

Classification

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

Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE BREACHWOOD GREEN
- Hertfordshire
- Luton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£110,768	£89,204	-	-
2023-12-31	£81,798	£71,117	-	-
2022-12-31	£86,865	£81,520	-	-
2021-12-31	£57,280	£58,078	-	-
2020-12-31	£50,444	£54,742	-	-

Trustees

Name	Role	Appointed
Abigail Charlotte Slattery		2026-06-04
Amanda King		2023-04-03
Lisa Lathane		2026-06-04

Accounts



Breachwood Green Pre-School

Registered Charity number 1038926

Accounts and reports

For the year ended 31 December 2024

Breachwood Green Pre-School
Registered charity number 1038926
Contents
For the year ended 31 December 2024

	Page
Addresses	1
Trustees Report	2 - 5
Independent examiners report	6
Statement of financial activities	7
Balance sheet	8

Breachwood Green Pre-School
Registered charity number 1038926

For the year ended 31 December 2024

Registered Address:	Egmont Pasture Lane Breachwood Green Hitchin SG4 8NR
Activity Address:	Village Hall Chapel Road Breachwood Green Hitchin SG4 8NX
Independent examiners:	Godfrey Laws & Co Ltd 65 Knowl Piece Wilbury Way Hitchin SG4 0TY
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Breachwood Green Pre-School

Village Hall, Chapel Road, Breachwood Green

Nr Hitchin, Hertfordshire, SG4 8NX

Tel: 01438 831099

Email: breachwoodgreenpreschool@gmail.com

Website: www.bwgpreschool.co.uk

Registered Charity Number: 1038926

Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was established in 1978 and became a registered charity on 23rd June 1994, and is governed by the Constitution adopted in January 2015. Breachwood Green Pre-school is a body in membership of the Pre-school Learning Alliance.

Policies and Procedures for Trustees

We provide an induction for all staff, volunteers and managers in order to fully brief them about the setting, the families we serve, our policies and procedures, curriculum and daily practise in accordance with our Policies and Procedures manual.

In addition to following our policies and procedures, trustees are also required to complete an Enhanced DBS Check and an EY3 Form, and submit a copy of their identification.

TRUSTEES

The Trustees who served during the year were:

Mrs Sally Fearon - Chair - resigned 17th June 2025

- Replaced by - Mr Jodan Chaston - Chair - appointed 20th August 2025

Ms Louise French - Treasurer - resigned 25th June 2025

- Replaced by:

- Ms Leah Stares - Treasurer - appointed 20th August 2025

- Mrs Jessica Cowap - Treasurer - appointed 20th August 2025

Mrs Lydia Chaston

Mrs Amanda King

Staff Members

Mrs Tracey Holden – Administrator

Mrs Sonia Silney - Manager (maternity leave Apr 24 - Mar 25)

Mrs Beth Tacon Merry - Deputy Manager

Mrs Ellie Wood - Early Years Practitioner

Mrs Deborah Strares - Early Years Practitioner Part-time (ful time from Apr 24)

Mrs Alison Hull - Early Years Practitioner Part Time - Joined May24 and left in Dec 24

Ms Natalie Smith - Early Years Practitioner - Joined Apr24 to Aug24 (change in contract to zero hours in Jun 24)

OBJECTIVES AND ACTIVITIES

Our pre-school offers care and education for children aged two years to rising five, and we are registered to care for 19 children per session.

With a team of experienced and qualified staff, we provide a fun, engaging, and nurturing environment where children learn through play.

Our aim is to:

- Create a happy and caring environment
- Build children's self-confidence
- Support children in developing effective communication with peers and adults

We follow the Early Years Foundation Stage (EYFS) and plan activities based on the children's interests, helping to support their individual learning and development. This planning is regularly reviewed and adapted to ensure we offer a wide range of activities that provide a strong foundation for future school life.

Breachwood Green Pre-School

Village Hall, Chapel Road, Breachwood Green

Nr Hitchin, Hertfordshire, SG4 8NX

Tel: 01438 831099

Email: breachwoodgreenpreschool@gmail.com

Website: www.bwgpreschool.co.uk

Registered Charity Number: 1038926

Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2024

CONTINUED...

Public benefit

The trustees have given due consideration to the Charity Commission's published guidance on the operation of the public benefit requirement.

GENERAL OVERVIEW

An Annual General Meeting was held on 16th December 2024. During this meeting, it was confirmed that the organisation has seen a consistent increase in profit each month, driven by high child numbers. The pre-school is thriving and continues to attract families from outside the area, including Luton and surrounding villages, thanks to effective advertising and word of mouth.

Our strong reputation continues to grow within the community, supported by effective leadership and positive feedback from families engaged with the setting. This year, we welcomed a high percentage of children with Special Educational Needs and Children in Need. Our inclusive and supportive environment has made early years education accessible to all, a commitment that has been recognised by both families and professional agencies.

The pre-school's vision to expand its provision through the development of a Forest School has been warmly received and is set to begin in 2025.

ACHIEVEMENTS AND PERFORMANCE

In 2024, Breachwood Green Pre-school was recognised for its support of a high percentage of children with Special Educational Needs and Children in Need. This included our SENCO working tirelessly to secure an Education, Health and Care Plan (EHCP) for one child, while also collaborating with external agencies to obtain additional support for others presenting with additional needs.

Supplementary specialist funding was awarded to help support these children through the provision of additional equipment, resources, staff training, and support staff. Improvements were also made to the pre-school garden, including new surfacing and equipment, while furniture and resources inside the classroom were updated to enhance the overall learning environment.

The pre-school continued to raise its profile within the community through fundraising events and advertising. Toward the end of the year, an apprentice was successfully recruited to begin in the new year, supporting the setting's continued growth.

TRUSTEES REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

FINANCIAL REVIEW

Total income for the year amounted to £110,768 and there was a net surplus for the year of £21,563. A number of successful fundraising events took place throughout the year, the total amount raised was £3,418.

Breachwood Green Pre-School

Village Hall, Chapel Road, Breachwood Green

Nr Hitchin, Hertfordshire, SG4 8NX

Tel: 01438 831099

Email: breachwoodgreenpreschool@gmail.com

Website: www.bwgpreschool.co.uk

Registered Charity Number: 1038926

Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2024

CONTINUED...

Reserves Policy

SCOPE, DEFINITIONS AND PURPOSE

The Management Committee has reviewed Pre-school's need for reserves in line with guidance issued by The Pre-school needs reserves in order to:

1. meet redundancy liabilities should the Pre-school have to close;
2. ensure there are sufficient cash reserves in the current account to cover day to day running costs;
3. ensure continuity of service provision by:
 - a. meeting unexpected costs such as cover for illness or maternity leave, etc.;
 - b. covering running costs during periods of lower income (e.g. while adjusting to school policy changes or following falls in fundraising)
4. replace equipment as it wears out and carry out necessary building maintenance;
5. relocate the Pre-school from its current location/premises if necessary

In calculating these amounts, the Pre-school assumes the following:

- Leader and Deputy Leader 12 weeks' notice / 4 weeks' notice for all remaining roles
- No redundancy payments for staff members with less than 2 years of service.

POLICY AIMS

In light of the scope, definitions and purpose, the Pre-school aims to maintain reserves consisting of:

- i. reserves to meet redundancy liabilities;
- ii. general contingency reserves equal to one term's (i.e. one-third of annual) total expenditure, excluding maintenance and depreciation

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.

'All groups are recommended to have at least three month's expenditure in reserve and a sum which covers the calculated redundancy liability' (Managing a Charitably Constituted Setting, PSLA).

'As a guide, many groups choose one term's reserves as a suitable level' (Finance in Early Years Settings, PSLA).

The Committee will monitor the actual level of reserves and compare with the target level no less than once a year (at the financial year-end). The Pre-school has no restricted funds, and therefore essentially all cash balances can be considered to be part of reserves.

Breachwood Green Pre-School

Village Hall, Chapel Road, Breachwood Green

Nr Hitchin, Hertfordshire, SG4 8NX

Tel: 01438 831099

Email: breachwoodgreenpreschool@gmail.com

Website: www.bwgpreschool.co.uk

Registered Charity Number: 1038926

Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2024

CONTINUED...

In the event of reserves falling significantly below the target level, the Pre-school will aim to restore the reserves as soon as possible by postponing salary increases and bonuses, fundraising, increasing earned income by increasing child numbers, or reducing expenditure.

Similarly, if reserves are significantly above the target level, the Committee will put in place a plan as soon as possible, aiming to eliminate the excess within two years by spending money to enhance the quality of Pre-school provision, or otherwise further the aims of the Pre-school, or by reducing fundraising.

The Committee will not, however, take any steps that might call into question the ability of the Pre-school to continue as a financially viable operation in the long term. In particular, it will not plan to use excess reserves to cover essential running costs.

POLICY REVIEW

This policy will be reviewed and approved annually by the Pre-school Management Committee.

Review date: August 2025

Policies and Procedures for Trustees

We provide an induction for all staff, volunteers and managers in order to fully brief them about the setting, the families we serve, our policies and procedures, curriculum and daily practise in accordance with our Policies and Procedures manual.

In addition to following our policies and procedures, trustees are also required to complete an Enhanced DBS Check and an EY2 Form, and submit a copy of their identification.

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to read "Jordan Chaston".

Mr Jordan Chaston
Chair

Date: 24/10/25

Breachwood Green Pre-School

Registered charity number 1038926

Independent examiner's report to the trustees of Breachwood Green Pre School

For the year ended 31 December 2024

I report on the accounts of Breachwood Green Pre School for the year ended 31 December 2024, which are set out on pages 1 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Independent examiner's statement

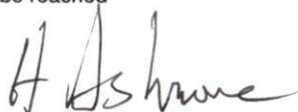
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed:



Date:

24 October 2025

Howard Ashmore
Godfrey Laws & Co Ltd
Chartered Accountants & Registered Auditors
65 Knowl Piece
Wilbury Way
Hitchin
SG4 0TY

Breachwood Green Pre-School
Registered charity number 1038926
Statement of financial activities
For the year ended 31 December 2024

	Unrestricted funds £	Restricted funds £	2024 Total Funds £	2023 Total Funds £
INCOMING FROM:				
Fees - Funded	94,586	-	94,586	56,987
Fees - Private	11,797	-	11,797	19,294
Sale of uniform	292	-	292	135
Fundraising income	3,418	-	3,418	5,230
Interest income	673	-	673	152
Grants	-	-	-	-
Total Incoming	110,768	-	110,768	81,798
EXPENDITURE ON:				
Consumables	511	-	511	1,036
Fundraising expenses	309	-	309	-
Wages and pensions	66,068	-	66,068	55,715
Audit & Accountancy fees (including payroll fees)	1,352	-	1,352	727
Bank Fees	60	-	60	73
Cleaning	40	-	40	273
Uniform expenses	276	-	276	415
Equipment & Toys	7,706	-	7,706	2,136
Activities	449	-	449	195
Advertising and marketing	668	-	668	266
Insurance	407	-	407	389
Light, Power, Heating	984	-	984	240
IT software & consumables	364	-	364	260
Printing & Stationery	669	-	669	516
Rent	2,400	-	2,400	2,400
Repairs and maintenance	5,107	-	5,107	1,802
Staff Training	673	-	673	-
Subscriptions	470	-	470	332
Telephone & Internet	302	-	302	217
Sundries	290	-	290	3,993
Depreciation	100	-	100	132
Total Expenditure	89,204	-	89,204	71,117
Net Income/expenditure	21,563	-	21,563	10,681
Transfers between funds	-	-	-	-
Net movement in funds	21,563	-	21,563	10,681

RECONCILIATION OF FUNDS

Total funds brought forward	21,481	-	21,481	10,800
Total funds carried forward	43,044	-	43,044	21,481

All of the charity's activities were acquired during the above financial period.

The charity has no recognised gains or losses other than those dealt with in the statement of financial activities.

Breachwood Green Pre-School
Registered charity number 1038926
Balance sheet as at 31 December 2024

	31 Dec 2024 £	31 Dec 2023 £
Assets		
Tangible assets	189	70
Debtors	-	-
Bank		
Cash at Bank	47,656	23,197
Total Assets	47,845	23,267
Liabilities		
Current Liabilities		
Other creditors	700	700
Payroll liabilities	4,101	1,086
Total Current Liabilities	4,801	1,786
Total Liabilities	4,801	1,786
Net Assets	43,044	21,481
The funds of the charity		
Net income/expenditure	21,563	10,681
Funds brought forward	21,481	10,800
Total charity funds	43,044	21,481

Accounts



Breachwood Green Pre-School

Registered Charity number 1038926

Accounts and reports

For the year ended 31 December 2023

Breachwood Green Pre-School
Registered charity number 1038926
Contents
For the year ended 31 December 2023

	Page
Addresses	1
Trustees Report	2 - 4
Independent examiners report	5
Statement of financial activities	6
Balance sheet	7

Breachwood Green Pre-School
Registered charity number 1038926

For the year ended 31 December 2023

Registered Address:	Egmont Pasture Lane Breachwood Green Hitchin SG4 8NR
Activity Address:	Village Hall Chapel Road Breachwood Green Hitchin SG4 8NX
Independent examiners:	Godfrey Laws & Co Ltd 65 Knowl Piece Wilbury Way Hitchin SG4 0TY
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Breachwood Green Pre-School
Village Hall, Chapel Road, Breachwood Green
Nr Hitchin, Hertfordshire, SG4 8NX
Tel: 01438 831099
Email: breachwoodgreenpreschool@gmail.com
Website: www.bwgpreschool.co.uk

Registered Charity Number: 1038926
Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was established in 1978 and became a registered charity on 23rd June 1994, and is governed by the Constitution adopted in January 2015. Breachwood Green Pre-school is a body in membership of the Pre-school Learning Alliance.

Policies and Procedures for Trustees

We provide an induction for all staff, volunteers and managers in order to fully brief them about the setting, the families we serve, our policies and procedures, curriculum and daily practise in accordance with our Policies and Procedures manual.

TRUSTEES

The Trustees who served during the year were:

Ms Beth Tacon - Chair - resigned 10 March 2023

Ms Louise French - Treasurer

Mrs Sally Fearon - Chair

Mrs Lydia Chaston - appointed 2nd April 2023

Staff Members

Mrs Tracey Holden – Administrator

Mrs Sonia Sliney - Manager

Ms Charlotte Mehdi - Deputy Leader - resigned July 2023

Ms Beth Tacon - Apprentice - appointed 31 March 2023

OBJECTIVES AND ACTIVITIES

Our pre-school offers care and education for children aged two years to rising five, and we are registered to care for 19 children per session.

With experienced, qualified staff, we offer a fun and stimulating environment for the children to learn through play.

Our aim is to provide a happy and caring environment in which each child gains confidence and learns to relate to the other children and adults around them.

We follow the "Early Years Foundation Stage" and plan activities based on children's interests, which help to support their own learning and development.

We are constantly endeavouring to provide as wide a range of activities as possible in order to encourage a good grounding for later school life.

We follow the "Early Years Foundation Stage" and plan activities based on children's interests, which help to support their own learning and development.

We constantly endeavour to provide as wide a range of activities as possible in order to encourage a good grounding for later school life and positive integration into the local and wider environment.

Public benefit

The trustees have given due consideration to the Charity Commission's published guidance on the operation of the public benefit requirement.

Breachwood Green Pre-School
Village Hall, Chapel Road, Breachwood Green
Nr Hitchin, Hertfordshire, SG4 8NX
Tel: 01438 831099
Email: breachwoodgreepreschool@gmail.com
Website: www.bwgpreschool.co.uk

Registered Charity Number: 1038926
Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2023

CONTINUED...

GENERAL OVERVIEW

An Annual General Meeting was held on 17th October 2023. During this meeting committee existing members were affirmed and Mrs Amanda King and Mrs Emma Matear were appointed.

Due to the hard work and passion of the current staff and committee members the financial position of the Pre School has been made more secure. In particular under the leadership of Mrs Sonia Sliney the reputation, achievements and profile of the organisation has greatly increased bringing increased numbers of children to the school. Ms Beth Tacon has worked tirelessly with the aid of the committee on several fundraising events to help ensure financial stability and to raise the profile of the Pre School in the local community.

ACHIEVEMENTS AND PERFORMANCE

The Pre School has a significant impact on the village community by offering a high level of early years education and inviting local residents to join the committee. During the past year the organisation has organized two events to gather the whole community together as well as to raise funds, there was a Band Night with local bands performing and a Bingo Night. Both events attracted adult participants of all ages. The Pre School has also taken part and contributed to the Village Day as well as other local events. All funds raised solely by Pre School have gone to the constant improvements to the setting, staff training, resources and support for children with additional needs. Recent acceptance of funding for two year olds has provided support to families enabling the children's carers to return to work if needed.

TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

FINANCIAL REVIEW

Total income for the year amounted to £81,798 and there was a net surplus for the year of £10,681. A number of successful fundraising events took place throughout the year, the total amount raised was £5,230.

Reserves Policy

SCOPE, DEFINITIONS AND PURPOSE

The Management Committee has reviewed Pre-school's need for reserves in line with guidance issued by the Charity Commission and The Pre-school needs reserves in order to:

1. meet redundancy liabilities should the Pre-school have to close;
2. ensure there are sufficient cash reserves in the current account to cover day to day running costs;
3. ensure continuity of service provision by:
 - a. meeting unexpected costs such as cover for illness or maternity leave, etc.;
 - b. covering running costs during periods of lower income (e.g. while adjusting to school policy changes or following falls in fundraising)
4. replace equipment as it wears out and carry out necessary building maintenance;
5. relocate the Pre-school from its current location/premises if necessary

In calculating these amounts, the Pre-school assumes the following:

- Leader and Deputy Leader 12 weeks' notice / 4 weeks' notice for all remaining roles
- No redundancy payments for staff members with less than 2 years of service.
- All payments have been increased by 2 years to ensure funds.

Breachwood Green Pre-School
Village Hall, Chapel Road, Breachwood Green
Nr Hitchin, Hertfordshire, SG4 8NX
Tel: 01438 831099
Email: bwgpreschool@btinternet.com
Website: www.bwgpreschool.co.uk

Registered Charity Number: 1038926
Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2023

CONTINUED...

POLICY AIMS

In light of the scope, definitions and purpose, the Pre-school aims to maintain reserves consisting of:

- i. reserves to meet redundancy liabilities;
- ii. general contingency reserves equal to one term's (i.e. one-third of annual) total expenditure, excluding maintenance and depreciation

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.

'All groups are recommended to have at least three month's expenditure in reserve and a sum which covers the calculated redundancy liability' (Managing a Charitably Constituted Setting, PSLA).

'As a guide, many groups choose one term's reserves as a suitable level' (Finance in Early Years Settings, PSLA).

The Committee will monitor the actual level of reserves and compare with the target level no less than once a year (at the financial year-end). The Pre-school has no restricted funds, and therefore essentially all cash balances can be considered to be part of reserves.

In the event of reserves falling significantly below the target level, the Pre-school will aim to restore the reserves as soon as possible by postponing salary increases and bonuses, fundraising, increasing earned income by increasing child numbers, or reducing expenditure.

Similarly, if reserves are significantly above the target level, the Committee will put in place a plan as soon as possible, aiming to eliminate the excess within two years by spending money to enhance the quality of Pre-school provision, or otherwise further the aims of the Pre-school, or by reducing fundraising.

The Committee will not, however, take any steps that might call into question the ability of the Pre-school to continue as a financially viable operation in the long term. In particular, it will not plan to use excess reserves to cover essential running costs.

POLICY REVIEW

This policy will be reviewed and approved annually by the Pre-school Management Committee.

Review date: September 2024

Policies and Procedures for Trustees

We provide an induction for all staff, volunteers and managers in order to fully brief them about the setting, the families we serve, our policies and procedures, curriculum and daily practise in accordance with our Policies and Procedures manual. In addition to following our policies and procedures, trustees are also required to complete an Enhanced DBS Check and an EY2 Form, and submit a copy of their identification.

Signed on behalf of the Trustees

Mrs Sally Fearon
Trustee

Date:

31/9/2024

Breachwood Green Pre-School

Registered charity number 1038926

Independent examiner's report to the trustees of Breachwood Green Pre School

For the year ended 31 December 2023

I report on the accounts of Breachwood Green Pre School for the year ended 31 December 2023, which are set out on pages 1 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Independent examiner's statement

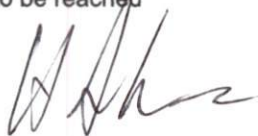
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed:



Date:

5 September 2024

Howard Ashmore
Godfrey Laws & Co Ltd
Chartered Accountants & Registered Auditors
65 Knowl Piece
Wilbury Way
Hitchin
SG4 0TY

Breachwood Green Pre-School
Registered charity number 1038926
Statement of financial activities
For the year ended 31 December 2023

	Unrestricted funds £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
INCOMING FROM:				
Fees - Funded	56,987	-	56,987	52,117
Fees - Private	19,294	-	19,294	13,641
Sale of uniform	135	-	135	-
Fundraising income	5,230	-	5,230	6,203
Interest income	152	-	152	21
Grants	-	-	-	14,883
Total Incoming	81,798	-	81,798	86,865
EXPENDITURE ON:				
Consumables	1,036	-	1,036	637
Fundraising expenses	-	-	-	980
Wages and pensions	55,715	-	55,715	50,727
Audit & Accountancy fees	727	-	727	841
Bank Fees	73	-	73	81
Cleaning	273	-	273	-
Uniform expenses	415	-	415	642
Equipment & Toys	2,136	-	2,136	16,686
Activities	195	-	195	697
Advertising and marketing	266	-	266	320
Insurance	389	-	389	364
Light, Power, Heating	240	-	240	1,697
IT software & consumables	260	-	260	663
Printing & Stationery	516	-	516	819
Rent	2,400	-	2,400	2,950
Repairs and maintenance	1,802	-	1,802	828
Staff Training	-	-	-	316
Subscriptions	332	-	332	813
Telephone & Internet	217	-	217	73
Sundries	3,993	-	3,993	1,254
Depreciation	132	-	132	132
Total Expenditure	71,117	-	71,117	81,520
Net Income/expenditure	10,681	-	10,681	5,345
Transfers between funds	-	-	-	-
Net movement in funds	10,681	-	10,681	5,345

RECONCILIATION OF FUNDS

Total funds brought forward	10,800	-	10,800	5,455
Total funds carried forward	<u>21,481</u>	<u>-</u>	<u>21,481</u>	<u>10,800</u>

All of the charity's activities were acquired during the above financial period.

The charity has no recognised gains or losses other than those dealt with in the statement of financial activities.

Breachwood Green Pre-School
Registered charity number 1038926
Balance sheet as at 31 December 2023

	31 Dec 2023 £	31 Dec 2022 £
Assets		
Tangible assets	70	198
Debtors	-	479
 Bank		
Cash at Bank	23,197	11,612
Total Assets	23,267	12,289
Liabilities		
Current Liabilities		
Other creditors	700	787
Payroll liabilities	1,086	702
Total Current Liabilities	1,786	1,489
Total Liabilities	1,786	1,489
Net Assets	21,481	10,800
The funds of the charity		
Net income/expenditure	10,681	5,345
Funds brought forward	10,800	5,455
Total charity funds	21,481	10,800

Accounts



Breachwood Green Pre-School

Registered Charity number 1038926

Accounts and reports

For the year ended 31 December 2022

Breachwood Green Pre-School
Registered charity number 1038926
Contents
For the year ended 31 December 2022

	Page
Addresses	1
Trustees Report	2 - 4
Independent examiners report	5
Statement of financial activities	6
Balance sheet	7

Breachwood Green Pre-School
Registered charity number 1038926

For the year ended 31 December 2022

Registered Address:	Egmont Pasture Lane Breachwood Green Hitchin SG4 8NR
Activity Address:	Village Hall Chapel Road Breachwood Green Hitchin SG4 8NX
Independent examiners:	Godfrey Laws & Co Ltd 65 Knowl Piece Wilbury Way Hitchin SG4 0TY
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Breachwood Green Pre-School

Village Hall, Chapel Road, Breachwood Green

Nr Hitchin, Hertfordshire, SG4 8NX

Tel: 01438 831099

Email: breachwoodgreenpreschool@gmail.com

Website: www.bwgpreschool.co.uk

Registered Charity Number: 1038926

Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was established in 1978 and became a registered charity on 23rd June 1994, and is governed by the Constitution adopted in January 2015. Breachwood Green Pre-school is a body in membership of the Pre-school Learning Alliance.

Policies and Procedures for Trustees

We provide an induction for all staff, volunteers and managers in order to fully brief them about the setting, the families we serve, our policies and procedures, curriculum and daily practise in accordance with our Policies and Procedures manual.

TRUSTEES

The Trustees who served during the year were:

Mr Dante Pavanelli - Chair - resigned 1st April 2022

Keeley Pate - Treasurer, Chair appointed 1st April 22, resigned 27th September 2022

Mr Carl Dukes - Secretary - resigned 27th September 2022

Ms Beth Tacon - Chair - appointed 27th July 2022, resigned 10 March 2023

Ms Louise French - Treasurer - appointed 27th September 2022

Mrs Sally Fearon - Chair - appointed 10th March 2023

Mrs Lydia Chaston - appointed 2nd April 2023

Staff Members

Mrs Tracey Holden – Fees

Mrs Sonia Jay - Leader

Ms Charlotte Mehdi - Deputy Leader

OBJECTIVES AND ACTIVITIES

Our pre-school offers care and education for children aged two years to rising five, and we are registered to care for 19 children per session.

With experienced, qualified staff, we offer a fun and stimulating environment for the children to learn through play.

Our aim is to provide a happy and caring environment in which each child gains confidence and learns to relate to the other children and adults around them.

We follow the "Early Years Foundation Stage" and plan activities based on children's interests, which help to support their own learning and development.

We are constantly endeavouring to provide as wide a range of activities as possible in order to encourage a good grounding for later school life.

Public benefit

The trustees have given due consideration to the Charity Commission's published guidance on the operation of the public benefit requirement

Breachwood Green Pre-School
Village Hall, Chapel Road, Breachwood Green
Nr Hitchin, Hertfordshire, SG4 8NX
Tel: 01438 831099
[Email: breachwoodgreenpreschool@gmail.com](mailto:breachwoodgreenpreschool@gmail.com)
[Website: www.bwgpreschool.co.uk](http://www.bwgpreschool.co.uk)

Registered Charity Number: 1038926
Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2022

CONTINUED...

GENERAL OVERVIEW

An Annual General Meeting was held on 17th October 2023. During this meeting the members of the Management Committee who support the Trustees were confirmed for the following year.

During the year, there have been changes to both the Trustees and members of the Management Committee. Special thanks is due to Mrs Keeley Pate, who took over as Chair in April 2022 and successfully raised the profile of the School in the local community through social media and other channels. This resulted in an increased headcount of children and a number of successful fund raising activities. Mrs Pate obtained grant funding for an external canopy installed over the external play area of the school.

Mrs Beth Tacon took over as Chair from September 2022 and resigned in March 2023 and then handed over to Mrs Sally Fearon.

TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

FINANCIAL REVIEW

Total income for the year amounted to £86,865 and there was a net surplus for the year of £5,345. A number of successful fundraising events took place throughout the year, the total amount raised was £6,203.

A permanent canopy enabling year round external activities was installed in October 2022, the total cost of £15,664 was funded from grants received from North Herts District Council and Kings Walden Parish Council.

Breachwood Green Pre-School
Village Hall, Chapel Road, Breachwood Green
Nr Hitchin, Hertfordshire, SG4 8NX
Tel: 01438 831099
Email: bwgpreschool@btinternet.com
Website: www.bwgpreschool.co.uk

Registered Charity Number: 1038926
Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2022

CONTINUED...

Reserves Policy

SCOPE, DEFINITIONS AND PURPOSE

The Management Committee has reviewed Pre-school's need for reserves in line with guidance issued by the Charity
The Pre-school needs reserves in order to:

1. meet redundancy liabilities should the Pre-school have to close;
2. ensure there are sufficient cash reserves in the current account to cover day to day running costs;
3. ensure continuity of service provision by:
 - a. meeting unexpected costs such as cover for illness or maternity leave, etc.;
 - b. covering running costs during periods of lower income (e.g. while adjusting to school policy changes or following falls in fundraising)
4. replace equipment as it wears out and carry out necessary building maintenance;
5. relocate the Pre-school from its current location/premises if necessary

In calculating these amounts, the Pre-school assumes the following:

- Leader and Deputy Leader 12 weeks' notice / 4 weeks' notice for all remaining roles
- No redundancy payments for staff members with less than 2 years of service.
- All payments have been increased by 2 years to ensure funds.

POLICY AIMS

In light of the scope, definitions and purpose, the Pre-school aims to maintain reserves consisting of:

- i. reserves to meet redundancy liabilities;
- ii. general contingency reserves equal to one term's (i.e. one-third of annual) total expenditure, excluding maintenance and depreciation

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.

'All groups are recommended to have at least three month's expenditure in reserve and a sum which covers the calculated redundancy liability' (Managing a Charitably Constituted Setting, PSIA).

'As a guide, many groups choose one term's reserves as a suitable level' (Finance in Early Years Settings, PSIA).

The Committee will monitor the actual level of reserves and compare with the target level no less than once a year (at the financial year-end). The Pre-school has no restricted funds, and therefore essentially all cash balances can be considered to be part of reserves.

In the event of reserves falling significantly below the target level, the Pre-school will aim to restore the reserves as soon as possible by postponing salary increases and bonuses, fundraising, increasing earned income by increasing child numbers, or reducing expenditure.

Similarly, if reserves are significantly above the target level, the Committee will put in place a plan as soon as possible, aiming to eliminate the excess within two years by spending money to enhance the quality of Pre-school provision, or otherwise further the aims of the Pre-school, or by reducing fundraising.

The Committee will not, however, take any steps that might call into question the ability of the Pre-school to continue as a financially viable operation in the long term. In particular, it will not plan to use excess reserves to cover essential running costs.

POLICY REVIEW

This policy will be reviewed and approved annually by the Pre-school Management Committee.

Signed on behalf of the Trustees

Mrs Sally Fearon
Trustee

Date:

31/10/2023

Breachwood Green Pre-School
Registered charity number 1038926
Independent examiner's report to the trustees of Breachwood Green Pre School
For the year ended 31 December 2022

I report on the accounts of Breachwood Green Pre School for the year ended 31 December 2020, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed:



Date: 31/10/2023

Howard Ashmore
Godfrey Laws & Co Ltd
Chartered Accountants & Registered Auditors
69 Knowl Piece
Wilbury Way
Hitchin
SG4 0TY

Breachwood Green Pre-School
Registered charity number 1038926
Statement of financial activities
For the year ended 31 December 2022

	Unrestricted funds	Restricted funds	2022 Total Funds £	2021 Total Funds £
INCOMING FROM:				
Fees - Funded	52,117	-	52,117	45,527
Fees - Private	13,641	-	13,641	9,094
Sale of uniform	-	-	-	72
Fundraising income	6,203	-	6,203	-
Interest income	21	-	21	-
Grants	14,883	-	14,883	2,587
Total Incoming	86,865	-	86,865	57,280
EXPENDITURE ON:				
Consumables	637	-	637	864
Fundraising expenses	980	-	980	-
PAYE & NI	-	-	-	2,296
Wages and pensions	50,727	-	50,727	46,271
Audit & Accountancy fees	841	-	841	965
Bank Fees	81	-	81	96
Cleaning	-	-	-	68
Professional fees	-	-	-	-
Uniform expenses	642	-	642	259
Equipment & Toys	16,686	-	16,686	552
Activities	697	-	697	2,163
Advertising and marketing	320	-	320	270
Insurance	364	-	364	325
Light, Power, Heating	1,697	-	1,697	777
IT software & consumables	663	-	663	407
Printing & Stationery	819	-	819	164
Rent	2,950	-	2,950	1,260
Repairs and maintenance	828	-	828	117
Staff Training	316	-	316	-
Subscriptions	813	-	813	193
Telephone & Internet	73	-	73	619
Sundries	1,254	-	1,254	346
Depreciation	132	-	132	66
Total Expenditure	81,520	-	81,520	58,078
Net Income/expenditure	5,345	-	5,345	(798)
Transfers between funds	-	-	-	-
Net movement in funds	5,345	-	5,345	798

RECONCILIATION OF FUNDS

Total funds brought forward	5,455	-	5,455	6,253
Total funds carried forward	10,800	-	10,800	5,455

All of the charity's activities were acquired during the above financial period.

The charity has no recognised gains or losses other than those dealt with in the statement of financial activities.

Breachwood Green Pre-School
Registered charity number 1038926
Balance sheet as at 31 December 2022

	31 Dec 2022 £	31 Dec 2021 £
Assets		
Tangible assets	198	333
Debtors	479	-
Bank		
Cash at Bank	11,612	9,902
Total Assets	12,289	10,235
Liabilities		
Current Liabilities		
Other creditor	787	4,102
Payroll liabilities	702	678
Total Current Liabilities	1,489	4,780
Total Liabilities	1,489	4,780
Net Assets	10,800	5,455
The funds of the charity		
Net income/expenditure	5,345	(798)
Funds brought forward	5,455	6,253
Total charity funds	10,800	5,455

Accounts



Breachwood Green Pre-School

Registered Charity number 1038926

Accounts and reports

For the year ended 31 December 2021

Breachwood Green Pre-School
Registered charity number 1038926
Contents
For the year ended 31 December 2021

	Page
Addresses	1
Trustees Report	2 - 3
Independent examiners report	4
Statement of financial activities	5
Balance sheet	6

Breachwood Green Pre-School
Registered charity number 1038926

For the year ended 31 December 2021

Registered Address:	Egmont Pasture Lane Breachwood Green Hitchin SG4 8NR
Activity Address:	Village Hall Chapel Road Breachwood Green Hitchin SG4 8NX
Independent examiners:	Godfrey Laws & Co Ltd 69 Knowl Piece Wilbury Way Hitchin SG4 0TY
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Breachwood Green Pre-School

Village Hall, Chapel Road, Breachwood Green

Nr Hitchin, Hertfordshire, SG4 8NX

Tel: 01438 831099

Email: breachwoodgreenpreschool@gmail.com

Website: www.bwgpreschool.co.uk

Registered Charity Number: 1038926

Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was established in 1978 and became a registered charity on 23rd June 1994, and is governed by the Constitution adopted in January 2015. Breachwood Green Pre-school is a body in membership of the Pre-school Learning Alliance.

Policies and Procedures for Trustees

We provide an induction for all staff, volunteers and managers in order to fully brief them about the setting, the families we serve, our policies and procedures, curriculum and daily practise in accordance with our Policies and Procedures manual.

TRUSTEES

The Trustees who served during the year were:

Mrs Stefanie Gransby - Treasurer to 1st July 2021

Keeley Pate - Treasurer - appointed 1st July 2021

Miss Jenni Jordan - resigned 1st July 2021

Ms Emma Kiss - resigned 1st July 2021

Mrs Gemma McLoughlin - resigned 1st July 2021

Mr Carl Dukes - Secretary - appointed 1st July 2021

Mr Dante Pavanelli - Chairman - appointed 1st July 2021

Staff Members

Mrs Tracey Holden – Staff

Mrs Josephine Canham – Leader – Resigned September 2021

Mrs Laura Woolner Jones – Teaching Assistant

Mrs Nicola Macer – Deputy Leader - Resigned November 2021

Ms Charlotte Mehdi - New Deputy Leader Starting 23rd November 2021.

OBJECTIVES AND ACTIVITIES

Our pre-school offers care and education for children aged two years to rising five, and we are registered to care for 19 children per session.

With experienced, qualified staff, we offer a fun and stimulating environment for the children to learn through play.

Our aim is to provide a happy and caring environment in which each child gains confidence and learns to relate to the other children and adults around them.

We follow the "Early Years Foundation Stage" and plan activities based on children's interests, which help to support their own learning and development.

We are constantly endeavouring to provide as wide a range of activities as possible in order to encourage a good grounding for later school life.

Public benefit

The trustees have given due consideration to the Charity Commission's published guidance on the operation of the public benefit requirement

GENERAL OVERVIEW

An Annual General Meeting was held on 1st July 2021. During this meeting a brand-new board of committee members were appointed.

Staffing: Two members of staff resigned towards the end of the year. Two new members of staff were appointed; Ms Charlotte Mehdi as the new Deputy Leader who started on the 23rd of November. Rosie extended her notice period from 1 to 3 months to allow time for recruitment. Rosie's last day at the Pre-school was on 17th December. Charlotte Dann was hired as Rosie's replacement and started 6th January 2022

Breachwood Green Pre-School

Village Hall, Chapel Road, Breachwood Green

Nr Hitchin, Hertfordshire, SG4 8NX

Tel: 01438 831099

Email: breachwoodgreenpreschool@gmail.com

Website: www.bwgpreschool.co.uk

Registered Charity Number: 1038926

Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2021

Over the year, the new committee has been strengthening relationships between themselves, the Village Hall, and Breachwood Green JMI in order to improve the exposure of the pre-school and become more involved in joint fundraising opportunities and welcoming new children to the preschool.

The Village Hall has carried out various maintenance duties at the preschool, installing new lighting, new hot water tank and exterior maintenance.

Between the staff and the committee, improvements to the preschool have also been made to enhance its appeal and improve the school for existing children

Child numbers remain low, which is the key focus for both staff and committee.

TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

FINANCIAL REVIEW

Finances remained stable against the child numbers. No Fundraising took place throughout the year of 2021.

For the period October 2020 to April 2021 the village hall agreed to a 6 months suspension on our rental payments due to covid.

Period April 2021 – September 2021 our rent was £210.00 per month.

October 2021 – March 2022 our rent was reduced down to £200.00 due to financial challenges faced at the preschool due to furlough claims.



Trustees Report

For the year ended 31 December 2021

CONTINUED...

Reserves Policy

SCOPE, DEFINITIONS AND PURPOSE

The Management Committee has reviewed Pre-school's need for reserves in line with guidance issued by the Charity
The Pre-school needs reserves in order to:

1. meet redundancy liabilities should the Pre-school have to close;
2. ensure there are sufficient cash reserves in the current account to cover day to day running costs;
3. ensure continuity of service provision by:
 - a. meeting unexpected costs such as cover for illness or maternity leave, etc.;
 - b. covering running costs during periods of lower income (e.g. while adjusting to school policy changes or following falls in fundraising)
4. replace equipment as it wears out and carry out necessary building maintenance;
5. relocate the Pre-school from its current location/premises if necessary

In calculating these amounts, the Pre-school assumes the following:

- Leader and Deputy Leader 12 weeks' notice / 4 weeks' notice for all remaining roles
- No redundancy payments for staff members with less than 2 years of service.
- All payments have been increased by 2 years to ensure funds.

POLICY AIMS

In light of the scope, definitions and purpose, the Pre-school aims to maintain reserves consisting of:

- i. reserves to meet redundancy liabilities;
- ii. general contingency reserves equal to one term's (i.e. one-third of annual) total expenditure, excluding maintenance and depreciation

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.

'All groups are recommended to have at least three month's expenditure in reserve and a sum which covers the calculated redundancy liability' (Managing a Charitably Constituted Setting, PSIA).

'As a guide, many groups choose one term's reserves as a suitable level' (Finance in Early Years Settings, PSIA).

The Committee will monitor the actual level of reserves and compare with the target level no less than once a year (at the financial year-end). The Pre-school has no restricted funds, and therefore essentially all cash balances can be considered to be part of reserves.

In the event of reserves falling significantly below the target level, the Pre-school will aim to restore the reserves as soon as possible by postponing salary increases and bonuses, fundraising, increasing earned income by increasing child numbers, or reducing expenditure.

Similarly, if reserves are significantly above the target level, the Committee will put in place a plan as soon as possible, aiming to eliminate the excess within two years by spending money to enhance the quality of Pre-school provision, or otherwise further the aims of the Pre-school, or by reducing fundraising.

The Committee will not, however, take any steps that might call into question the ability of the Pre-school to continue as a financially viable operation in the long term. In particular, it will not plan to use excess reserves to cover essential running costs.

POLICY REVIEW

This policy will be reviewed and approved annually by the Pre-school Management Committee.

Review date: September 2022

Signed on behalf of the Trustees

Keeley Pate
Trustee

KPate

Date:

03 August 2022

Breachwood Green Pre-School

Registered charity number 1038926

Independent examiner's report to the trustees of Breachwood Green Pre School

For the year ended 31 December 2021

I report on the accounts of Breachwood Green Pre School for the year ended 31 December 2020, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed:



Howard Ashmore
Godfrey Laws & Co Ltd
Chartered Accountants & Registered Auditors
69 Knowl Piece
Wilbury Way
Hitchin
SG4 0TY

Date:

16 August 2022

Breachwood Green Pre-School
Registered charity number 1038926
Statement of financial activities
For the year ended 31 December 2021

	Unrestricted funds £	Restricted funds £	2021 Total Funds £	2020 Total Funds £
INCOMING FROM:				
Fees - Funded	45,527	-	45,527	42,027
Fees - Private	9,094	-	9,094	6,907
Sale of uniform	72	-	72	73
Interest income	-	-	-	2
Government Grants	2,587	-	2,587	1,435
Total Incoming	57,280	-	57,280	50,444
EXPENDITURE ON:				
Consumables	864	-	864	357
PAYE & NI	2,296	-	2,296	1,381
Wages and pensions	46,271	-	46,271	46,659
Audit & Accountancy fees	965	-	965	382
Bank Fees	96	-	96	120
Cleaning	68	-	68	155
Professional fees	-	-	-	50
Uniform expenses	259	-	259	259
Equipment & Toys	552	-	552	414
Activities	2,163	-	2,163	604
Advertising and marketing	270	-	270	65
Insurance	325	-	325	293
Light, Power, Heating	777	-	777	525
IT software & consumables	407	-	407	99
Printing & Stationery	164	-	164	9
Rent	1,260	-	1,260	2,300
Repairs and maintenance	117	-	117	68
Staff Training	-	-	-	25
Subscriptions	193	-	193	390
Telephone & Internet	619	-	619	587
Sundries	346	-	346	-
Depreciation	66	-	66	-
Total Expenditure	58,078	-	58,078	54,742
Net Income/expenditure	(798)	-	(798)	(4,297)
Transfers between funds	-	-	-	-
Net movement in funds	(798)	-	(798)	4,297
RECONCILIATION OF FUNDS				
Total funds brought forward	6,253	-	6,253	10,550
Total funds carried forward	<u>5,455</u>	<u>-</u>	<u>5,455</u>	<u>6,253</u>

All of the charity's activities were acquired during the above financial period.

The charity has no recognised gains or losses other than those dealt with in the statement of financial activities.

Breachwood Green Pre-School
Registered charity number 1038926
Balance sheet as at 31 December 2021

	31 Dec 2021 £	31 Dec 2020 £
Assets		
Tangible assets	333	-
Bank		
Cash at Bank	9,902	9,382
Total Assets	10,235	9,382
Liabilities		
Current Liabilities		
Other creditor	4,102	3,129
Payroll liabilities	678	-
Total Current Liabilities	4,780	3,129
Total Liabilities	4,780	3,129
Net Assets	5,455	6,253
The funds of the charity		
Net income/expenditure	(798)	(4,297)
Funds brought forward	6,253	10,550
Total charity funds	5,455	6,253

Accounts



Breachwood Green Pre-School

Registered Charity number 1038926

Accounts and reports

For the year ended 31 December 2020

Breachwood Green Pre-School
Registered charity number 1038926
Contents
For the year ended 31 December 2020

	Page
Addresses	1
Trustees Report	2 - 3
Independent examiners report	4
Statement of financial activities	5
Balance sheet	6

Breachwood Green Pre-School
Registered charity number 1038926

For the year ended 31 December 2020

Registered Address:	Egmont Pasture Lane Breachwood Green Hitchin SG4 8NR
Activity Address:	Village Hall Chapel Road Breachwood Green Hitchin SG4 8NX
Independent examiners:	Godfrey Laws & Co Ltd 69 Knowl Piece Wilbury Way Hitchin SG4 0TY
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Breachwood Green Pre-School
Village Hall, Chapel Road, Breachwood Green
Nr Hitchin, Hertfordshire, SG4 8NX
Tel: 01438 831099
Email: breachwoodgreenpreschool@gmail.com
Website: www.bwgpreschool.co.uk

Registered Charity Number: 1038926
Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was established in 1978 and became a registered charity on 23rd June 1994, and is governed by the Constitution adopted in January 2015. Breachwood Green Pre-school is a body in membership of the Pre-school Learning Alliance.

TRUSTEES

The Trustees who served during the year were:

Mrs Stefanie Gransby - Treasurer to 1st July 2021, Keeley Pate - Treasurer from 1st July 2021

Miss Jenni Jordan

Ms Emma Kiss

Mrs Gemma McLoughlin

OBJECTIVES AND ACTIVITIES

Our pre-school offers care and education for children aged two years to rising five, and we are registered to care for 19 children per session.

With experienced, qualified staff, we offer a fun and stimulating environment for the children to learn through play.

Our aim is to provide a happy and caring environment in which each child gains confidence and learns to relate to the other children and adults around them.

We follow the "Early Years Foundation Stage" and plan activities based on children's interests, which help to support their own learning and development.

We are constantly endeavouring to provide as wide a range of activities as possible in order to encourage a good grounding for later school life.

GENERAL OVERVIEW

An Annual General Meeting was held in October 2019. No meetings held in 2020 due to the Covid-19 pandemic.

Child numbers remain low in comparison to previous years. The pandemic has resulted in the pre school being unable to do any fundraising and marketing.

Due to the Covid-19 pandemic, no meetings were held and no changes to the pre-school setting were made. We had one member of staff put on furlough at their own request due to their childcare circumstances.

Our child numbers remained consistent under the circumstances.

FINANCIAL REVIEW

Finances remained stable against the child numbers. No Fundraising took place throughout the year of 2020.

Breachwood Green Pre-School
Village Hall, Chapel Road, Breachwood Green
Nr Hitchin, Hertfordshire, SG4 8NX
Tel: 01438 831099
Email: bwgpreschool@btinternet.com
Website: www.bwgpreschool.co.uk

Registered Charity Number: 1038926
Ofsted Registration Number: 146743



Trustees Report

For the year ended 31 December 2020

CONTINUED...

Reserves Policy

SCOPE, DEFINITIONS AND PURPOSE

The Management Committee has reviewed Pre-school's need for reserves in line with guidance issued by the Charity
The Pre-school needs reserves in order to:

1. meet redundancy liabilities should the Pre-school have to close;
2. ensure there are sufficient cash reserves in the current account to cover day to day running costs;
3. ensure continuity of service provision by:
 - a. meeting unexpected costs such as cover for illness or maternity leave, etc.;
 - b. covering running costs during periods of lower income (e.g. while adjusting to school policy changes or following falls in fundraising)
4. replace equipment as it wears out and carry out necessary building maintenance;
5. relocate the Pre-school from its current location/premises if necessary

In calculating these amounts, the Pre-school assumes the following:

- Salaries and roles as at September 2019.
- 4 weeks notice for all staff.
- No redundancy payments for staff members with less than 2 years of service.
- All payments have been increased by 2 years to ensure funds.

POLICY AIMS

In light of the scope, definitions and purpose, the Pre-school aims to maintain reserves consisting of:

- i. reserves to meet redundancy liabilities;
- ii. general contingency reserves equal to one term's (i.e. one-third of annual) total expenditure, excluding maintenance and depreciation

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.

'All groups are recommended to have at least three month's expenditure in reserve and a sum which covers the calculated redundancy liability' (Managing a Charitably Constituted Setting, PSIA).

'As a guide, many groups choose one term's reserves as a suitable level' (Finance in Early Years Settings, PSIA).

The Committee will monitor the actual level of reserves and compare with the target level no less than once a year (at the financial year-end). The Pre-school has no restricted funds, and therefore essentially all cash balances can be considered to be part of reserves.

In the event of reserves falling significantly below the target level, the Pre-school will aim to restore the reserves as soon as possible by postponing salary increases and bonuses, fundraising, increasing earned income by increasing child numbers, or reducing expenditure.

Similarly, if reserves are significantly above the target level, the Committee will put in place a plan as soon as possible, aiming to eliminate the excess within two years by spending money to enhance the quality of Pre-school provision, or otherwise further the aims of the Pre-school, or by reducing fundraising.

The Committee will not, however, take any steps that might call into question the ability of the Pre-school to continue as a financially viable operation in the long term. In particular, it will not plan to use excess reserves to cover essential running costs.

POLICY REVIEW

This policy will be reviewed and approved annually by the Pre-school Management Committee.

Review date: September 2021

Signed on behalf of the Trustees

Keeley Pate
Trustee

Date:

02/FEB/2022

Breachwood Green Pre-School

Registered charity number 1038926

Independent examiner's report to the trustees of Breachwood Green Pre School

For the year ended 31 December 2020

I report on the accounts of Breachwood Green Pre School for the year ended 31 December 2020, which are set out on pages 1 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Independent examiner's statement

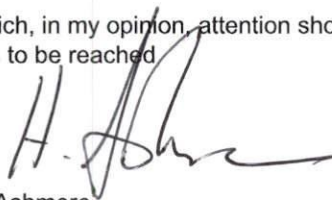
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed:



Date: 2 February 2022

Howard Ashmore
Godfrey Laws & Co Ltd
Chartered Accountants & Registered Auditors
69 Knowl Piece
Wilbury Way
Hitchin
SG4 0TY

Breachwood Green Pre-School
Registered charity number 1038926
Statement of financial activities
For the year ended 31 December 2020

	Unrestricted funds £	Restricted funds £	2020 Total Funds £	2019 Total Funds £
INCOMING FROM:				
Fees - Funded	42,027	-	42,027	38,618
Fees - Private	6,907	-	6,907	11,440
Fundraising income	73	-	73	501
Interest income	2	-	2	2
Government Grants	1,435	-	1,435	-
Total Incoming	50,444	-	50,444	50,561
EXPENDITURE ON:				
Consumables	357	-	357	311
PAYE & NI	1,381	-	1,381	1,641
Wages and pensions	46,659	-	46,659	38,105
Audit & Accountancy fees	382	-	382	638
Bank Fees	120	-	120	110
Cleaning	155	-	155	608
Professional fees	50	-	50	-
Uniform expenses	259	-	259	-
Equipment & Toys	414	-	414	930
Activities	604	-	604	181
Advertising and marketing	65	-	65	32
Insurance	293	-	293	334
Light, Power, Heating	525	-	525	651
IT software & consumables	99	-	99	366
Printing & Stationery	9	-	9	160
Rent	2,300	-	2,300	2,560
Repairs and maintenance	68	-	68	730
Staff Training	25	-	25	275
Subscriptions	390	-	390	46
Telephone & Internet	587	-	587	564
Total Expenditure	54,742	-	54,742	48,242
Net Income/expenditure	(4,297)	-	(4,297)	2,319
Transfers between funds	-	-	-	-
Net movement in funds	(4,297)	-	(4,297)	2,319

RECONCILIATION OF FUNDS

Total funds brought forward	10,550	-	10,550	8,231
Total funds carried forward	6,253	-	6,253	10,550

All of the charity's activities were acquired during the above financial period.

The charity has no recognised gains or losses other than those dealt with in the statement of financial activities.

Breachwood Green Pre-School
Registered charity number 1038926
Balance sheet as at 31 December 2020

	31 Dec 2020 £	31 Dec 2019 £
Assets		
Bank		
Cash at Bank	9,382	10,550
Total Assets	9,382	10,550
Liabilities		
Current Liabilities		
Other creditor	3,129	-
Total Current Liabilities	3,129	-
Total Liabilities	3,129	-
Net Assets	6,253	10,550
The funds of the charity		
Net income/expenditure	- 4,297	2,319
Funds brought forward	10,550	8,231
Total charity funds	6,253	10,550