

REGISTERED CHARITY NUMBER: 1043996

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020 FOR
BURGHCLERE PRE SCHOOL AND TODDLER GROUP**

Working Numbers Limited
Chartered Certified Accountants
12 St Mary's Road, Mortimer Common
Reading, Berkshire
RG7 3UE

BURGHCLERE PRE SCHOOL AND TODDLER GROUP

CONTENTS OF THE FINANCIAL STATEMENTS For The Year Ended 31 August 2020

	Page
Report of the Trustees	1 to 3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9
Detailed Statement of Financial Activities	10

BURGHCLERE PRE SCHOOL AND TODDLER GROUP
REPORT OF THE TRUSTEES
For The Year Ended 31 August 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020 and confirm they comply with the requirements of the Charities Act 2011 and the Charities SORP (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1043996

Principal Address

Portal Hall
Church Lane
Burghclere
Newbury
Berkshire
RG20 9HX

Trustees

G Laidlaw	Chair	Appointed 26/9/2019, Appointed Chair 7/8/2020
L Scaplehorn	Secretary	Appointed 26/9/2019
F Pridmore	Treasurer	Appointed 26/9/2019
R Gabriel		Appointed 26/9/2019
E Marley		Appointed 26/9/2019, Resigned Chair 7/8/2020
K Neal		Appointed 26/9/2019
F Poulter		Appointed 26/9/2019
N Reed-Moreton		Appointed 26/9/2019

Independent Examiner

S M Jackson FCCA
Working Numbers Limited
Chartered Certified Accountants
12 St Mary's Road, Mortimer Common
Reading, Berkshire
RG7 3UE

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution that was adopted in 1997 as amended 30 September 1998, 1 October 1999 and 3 June 2009. The Charity currently operates under the Model Constitution adopted in October 2014.

Recruitment, appointment, induction and training of new trustees

All trustees understand their duties and responsibilities as trustees and the need to act in the best interests of the charity. At each AGM the existing trustees explain to the new trustees what is required of them and appropriate literature is handed out to them. For roles, such as the treasurer, chair and secretary, the existing chairperson meets with prospective trustees to discuss their roles and responsibilities and to ascertain the appropriate skill level of the prospective trustees. Trustees are aware that they retain overall responsibility and control of the trustee recruitment, selection and induction process.

Organisational structure

Due to the nature and size of the charity, the trustees form the management team and are responsible for all aspects of the day to day running of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that the appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives of the Charity

To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the objectives and aims of the charity.

Activities

The group provides facilities to enable the requirements of the charitable objects to be met.

Achievement and Performance

Burghclere Pre-School provides a fun and stimulating pre-school education for children aged between 2 and 5 years in a lovely village setting. The Charity has been running for 20 years and is located within the Portal Hall at the centre of the village of Burghclere.

Overall, the pre-school performed well during the year. The primary school intake was moderate but the number of children (especially 2- and 3-year old's) attending the pre-school has gradually and satisfactorily increased throughout the year. This means that there will still be an adequate number of children attending the pre-school when the older children leave for the primary school.

The relationship between the pre-school and the primary school was a key focus for the year and continues to be a key focus for the pre-school manager. We will endeavour to continue a good relationship with the reception teacher in the primary school in September.

Opening times at the pre-school are 9am-3pm Monday to Friday and we are able to offer 30 hours of funded childcare to those eligible. There is an early drop off time of 8:45am available which continues to be proving popular and is particularly attractive to working parents. These benefits have resulted in the setting having a greater appeal over other pre-schools in the area.

Income from fundraising compared to the previous year has been very restricted due to COVID 19. We look forward to putting all efforts into fundraising once restrictions lift. All funds raised from the fundraising have been invested in the pre-school equipment.

We plan to continue to work hard with our fundraising events, our committee members have come up with some good ideas such as a summer ball, a casino evening and we will be hosting another medium evening.

FINANCIAL REVIEW

Reserves policy

The reserves policy of the charity is to hold sufficient reserves to maintain the future establishment and development of the Pre School and Toddler Group.

Approved by the order of the board of trustees on 11/05/2021 and signed on its behalf by



.....
G Laidlaw - Chair

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BURGHCLERE PRE SCHOOL AND TODDLER GROUP

I report on the accounts for the year ended 31 August 2020 set out on pages five to ten.

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 required.

It is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act
- To follow the procedures laid down by the General Directions given by the Charity Commission
- To state whether particular matters have come to my attention

Basis of the independent examiners 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 statements below.

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
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

Have not been met; or

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

SM Jackson

.....
S M Jackson FCCA
Working Numbers Limited
Chartered Certified Accountants
12 St Mary's Road
Mortimer Common
Reading
Berkshire
RG7 3UE

25/3/2021

BURGHCLERE PRE SCHOOL AND TODDLER GROUP

STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 August 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total Funds £	2019 Total Funds £
INCOME AND ENDOWMENTS FROM					
Fundraising activities		4,040	-	4,040	11,780
Charitable Activities		71,771	-	71,771	102,137
Investments		265	-	265	20
Other		2,487	-	2,487	3,269
		<hr/>	<hr/>	<hr/>	<hr/>
Total		78,563	-	78,563	117,206
EXPENDITURE ON					
Fundraising activities		25	-	25	749
Charitable Activities		76,827	-	76,827	97,807
Other		574	-	574	987
		<hr/>	<hr/>	<hr/>	<hr/>
Total		77,426	-	77,426	99,543
NET INCOMING / (EXPENDITURE)					
		1,137	-	1,137	17,663
RECONCILIATION OF FUNDS					
Total funds brought forward		52,231	-	52,231	34,568
Movements between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		53,368	-	53,368	52,231
		=====	=====	=====	=====

BURGHCLERE PRE SCHOOL AND TODDLER GROUP**BALANCE SHEET
At 31 August 2020**

	Notes	£	Unrestricted fund £	Restricted funds £	2020 Total Funds £	2019 Total Funds
FIXED ASSETS						
Tangible assets			6,614	-	6,614	7,188
CURRENT ASSETS						
Debtors			531	-	531	2,485
Cash at bank and in hand			48,044	-	48,044	44,684
			<hr/> 48,575	<hr/> -	<hr/> 48,575	<hr/> 47,169
LIABILITIES						
Amounts falling due within one year			(1,821)	-	(1,821)	(2,126)
			<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS			46,754	-	46,754	45,043
			<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES			53,368	-	53,368	52,231
			<hr/>	<hr/>	<hr/>	<hr/>
TOTAL NET ASSETS			53,368 =====	- =====	53,368 =====	52,231 =====
THE FUNDS OF THE CHARITY						
Unrestricted funds			53,368	-	53,368	52,231
Restricted funds					-	-
					<hr/>	<hr/>
TOTAL CHARITY FUNDS					53,368 =====	52,231 =====

The financial statements were approved by the Board of Trustees on 11/05/2021 and were signed on its behalf by:



.....
G Laidlaw - Chair

BURGHCLERE PRE SCHOOL AND TODDLER GROUP**NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 August 2020****1. ACCOUNTING POLICIES****Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Act 2011 and the requirements of the Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland.

Income and Endowments

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	- Straight line over 3 years
Buildings	- No depreciation

Taxation

The charity is exempt from tax on its charitable activities.

Pensions

The charity operates a workplace pension which is a defined contribution scheme. Employees are automatically enrolled or able to opt in to the pension scheme subject to current auto enrolment guidelines.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INCOME AND ENDOWMENTS

	2020	2019
	£	£
Fundraising events	4,040	11,780
Fees received – LEA funding	53,203	69,523
Fees received – non funded	18,568	32,614
Sundry receipts	-	-
	<u>75,811</u>	<u>113,917</u>
	=====	=====

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank account interest	265	20

=====

=====

BURGHCLERE PRE SCHOOL AND TODDLER GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED For The Year Ended 31 August 2020

4. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to trustees in the year ended 31 August 2020 nor the year ended 31 August 2019 in relation to duties performed in relation to the position as trustees. Details of salaries paid to trustees for work not relating to their role as a trustee are noted under related party disclosures.

Trustees' expense

No sundry expenses were reimbursed to trustees during the year.

5. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	63,089	64,428
Social Security costs	2,487	3,269
Pensions	753	697
	<u>66,329</u>	<u>68,394</u>
	=====	=====

The average number of employees during the year was as follows:

	2020	2019
Pre School Staff – full time equivalent	6	6
	=====	=====

No employees received emoluments in excess of £60,000

6. TANGIBLE FIXED ASSETS

	Buildings & Equipment £
COST	
At 1 September 2019	17,199
Additions	-
Disposals	-
	<u> </u>
At 31 August 2020	17,199
	<u> </u>
DEPRECIATION	
At 1 September 2019	10,011
Charge for year	574
At 31 August 2020	<u>10,585</u>
	<u> </u>
NET BOOK VALUE	
At 31 August 2020	6,614
	=====
At 31 August 2019	7,188
	=====

BURGHCLERE PRE SCHOOL AND TODDLER GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended 31 August 2020

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	48	2,052
Other debtors	483	433
	<u>531</u>	<u>2,485</u>
	=====	=====

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	1,575	750
Payroll, taxation and social security	246	626
Other creditors	-	750
	<u>1,821</u>	<u>2,126</u>
	=====	=====

9. MOVEMENT IN FUNDS

	At 31.8.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	52,231	1,137	53,368
Restricted funds			
Building fund	-	-	-
	<u>52,231</u>	<u>1,137</u>	<u>53,368</u>
	=====	=====	=====

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	78,563	77,426	1,137
TOTAL FUNDS	<u>78,563</u>	<u>77,426</u>	<u>1,137</u>
	=====	=====	=====

10. RELATED PARTY DISCLOSURES

The charity did not pay a salary to any trustees during the year.

11. RELATED PARTY DISCLOSURES

The trustees are considered to be the ultimate controlling party of the charity by virtue of their ability to act in concert in relation to operational and financial policies of the charity.

BURGHCLERE PRE SCHOOL AND TODDLER GROUP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 August 2020

	2020 £	2019 £
INCOMING AND ENDOWMENTS FROM:		
Activities for generating funds		
Fundraising events	4,040	11,780
Funds received - LEA Funding	53,203	69,523
Funds received - non funded	18,568	32,614
Sundry receipts	-	-
	<hr/> 75,811	<hr/> 113,917
Investment income		
Bank account interest	265	20
Other income		
Employment allowance	2,487	3,269
Total income	<hr/> 78,563	<hr/> 117,206
EXPENDITURE ON:		
Fundraising activities		
Raising Funds	25	749
Charitable activities		
Wages	63,089	72,072
Social security	2,487	3,269
Pensions	753	697
Rent, rates and water	3,439	9,944
Insurance	724	906
Telephone	120	204
Sundries	1,127	1,869
Milk and catering	439	785
Equipment	270	737
Consumables	110	314
Administration	1,363	2,970
Staff training	290	1,219
Bad Debts	6	21
	<hr/> 74,217	<hr/> 95,007
Governance costs		
Bookkeeping	1,860	2,050
Examiner's fees	750	750
	<hr/> 2,610	<hr/> 2,800
Other resources expended		
Plant and machinery depreciation	574	987
	<hr/>	<hr/>
Total expenditure	<hr/> 77,426	<hr/> 99,543
Net income / (expenditure)	<hr/> 1,137	<hr/> 17,663
	=====	=====