

REGISTERED CHARITY NUMBER: 1043996

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021 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

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BURGHCLERE PRE SCHOOL AND TODDLER GROUP
REPORT OF THE TRUSTEES
For The Year Ended 31 August 2021

The trustees present their report with the financial statements of the Charity for the year ended 31 August 2021 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

V Benjamin	Chair	Appointed 21/06/2022
H Davies	Secretary	Appointed 21/06/2022
H Davies	Chair	Resigned 21/06/2022
V Benjamin	Secretary	Resigned 21/06/2022
H Holloway	Treasurer	Appointed 1/11/2021
E Osborne		Appointed 1/11/2021
H Lynch		Appointed 1/10/2021
G Laidlaw	(Chair)	Resigned 3/3/2022
L Scaplehorn	(Secretary)	Resigned 1/10/2021
F Pridmore	(Treasurer)	Resigned 1/10/2020
R Gabriel		Resigned 1/10/2020
K Neal		Resigned 1/10/2021
F Poulter		Resigned 1/10/2021
N Reed-Moreton		Resigned 1/10/2020

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 23 years and is located within the Portal Hall at the centre of the village of Burghclere.

The pre-school performed well during the year. The primary school intake was moderate but the number of children (especially 2 and 3 year olds) attending the pre-school has gradually and satisfactorily been increasing. 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. There has also been an intake of SEN children or existing children assessed throughout the year, who are supported by one-to-one staffing. Relevant and appropriate training has been undertaken by relevant staff.

The relationship between the pre-school and the primary school continues to be a key focus, in particular for the pre-school manager. We endeavour to nurture 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 is increasing, following a difficult year previously due to COVID 19. We will continue to put all efforts into fundraising. 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. Committee members have successfully reached out to the community and received many raffle donations and have organised some successful events. These continue to be discussed and organised regularly.

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 27th June 2022 and signed on its behalf by



.....
V Benjamin - 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 2021 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.

S M Jackson

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

Date: 21/6/2022

BURGHCLERE PRE SCHOOL AND TODDLER GROUP

STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 August 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total Funds £	2020 Total Funds £
INCOME AND ENDOWMENTS FROM	1				
Fundraising activities		717	-	717	4,040
Charitable Activities		53,968	-	53,968	67,019
Investments	3	1	-	1	265
Other		11,883	-	11,883	7,239
		<hr/>	<hr/>	<hr/>	<hr/>
Total		66,569	-	66,569	78,563
 EXPENDITURE ON					
Fundraising activities		-	-	-	25
Charitable Activities		78,395	-	78,395	76,827
Other		390	-	390	574
		<hr/>	<hr/>	<hr/>	<hr/>
Total		78,785	-	78,785	77,426
 NET INCOMING / (EXPENDITURE)					
		(12,216)	-	(12,216)	1,137
 RECONCILIATION OF FUNDS					
Total funds brought forward	9	53,368	-	53,368	52,231
Movements between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		41,152 =====	- =====	41,152 =====	53,368 =====

BURGHCLERE PRE SCHOOL AND TODDLER GROUP

BALANCE SHEET

At 31 August 2021

	Notes	£	Unrestricted fund £	Restricted funds £	2021 Total Funds £	2020 Total Funds
FIXED ASSETS						
Tangible assets	6		6,856	-	6,856	6,614
CURRENT ASSETS						
Debtors	7		933	-	933	531
Cash at bank and in hand			34,540	-	34,540	48,044
			<u>35,473</u>	<u>-</u>	<u>35,473</u>	<u>48,575</u>
LIABILITIES						
Amounts falling due within one year	8		(1,177)	-	(1,177)	(1,821)
			<u>34,296</u>	<u>-</u>	<u>34,296</u>	<u>46,754</u>
NET CURRENT ASSETS						
			<u>41,152</u>	<u>-</u>	<u>41,152</u>	<u>53,368</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	9					
			<u>41,152</u>	<u>-</u>	<u>41,152</u>	<u>53,368</u>
TOTAL NET ASSETS			<u>41,152</u> =====	<u>-</u> =====	<u>41,152</u> =====	<u>53,368</u> =====
THE FUNDS OF THE CHARITY						
Unrestricted funds	9		41,152	-	41,152	53,368
Restricted funds					-	-
TOTAL CHARITY FUNDS					<u>41,152</u> =====	<u>53,368</u> =====

The financial statements were approved by the Board of Trustees on 27th June 2022
and were signed on its behalf by:



V Benjamin - Chair

BURGHCLERE PRE SCHOOL AND TODDLER GROUP

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 31 August 2021

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 into 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

	2021	2020
	£	£
Fundraising events	717	4,040
Fees received – LEA funding	42,295	53,203
Fees received – non funded	11,673	13,816
Other income	11,883	7,239
	<u>66,568</u>	<u>78,298</u>
	=====	=====

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank account interest	1	265
	=====	=====

BURGHCLERE PRE SCHOOL AND TODDLER GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED For The Year Ended 31 August 2021

4. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to trustees in the year ended 31 August 2021 nor the year ended 31 August 2020 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

Sundry expenses of £48.29 were reimbursed to G Laidlaw during the year (2020: £nil).

5. STAFF COSTS

	2021 £	2020 £
Wages and salaries	60,501	63,089
Social Security costs	2,840	2,487
Pensions	906	753
	<u>64,247</u>	<u>66,329</u>
	=====	=====

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

	2021	2020
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 2020	17,199
Additions	632
At 31 August 2021	<u>17,831</u>
DEPRECIATION	
At 1 September 2020	10,585
Charge for year	390
At 31 August 2021	<u>10,975</u>
NET BOOK VALUE	
At 31 August 2021	6,856
	=====
At 31 August 2020	6,614
	=====

BURGHCLERE PRE SCHOOL AND TODDLER GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED For The Year Ended 31 August 2021

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	465	48
Other debtors	468	483
	<u>933</u>	<u>531</u>
	=====	=====

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	800	1,575
Payroll, taxation and social security	377	246
Other creditors	-	-
	<u>1,177</u>	<u>1,821</u>
	=====	=====

9. MOVEMENT IN FUNDS

	At 31.8.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	53,368	(12,216)	41,152
Restricted funds			
Building fund	-	-	-
	<u>53,368</u>	<u>(12,216)</u>	<u>41,152</u>
	=====	=====	=====
TOTAL FUNDS			
	53,368	(12,216)	41,152
	=====	=====	=====

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	66,569	78,785	(12,216)
TOTAL FUNDS	<u>66,569</u>	<u>78,785</u>	<u>(12,216)</u>
	=====	=====	=====

10. 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.

The Charity paid a salary of £18,500 to H Lynch during the year (2020: £nil).

BURGHCLERE PRE SCHOOL AND TODDLER GROUP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 August 2021

	2021 £	2020 £
INCOMING AND ENDOWMENTS FROM:		
Activities for generating funds		
Fundraising events	717	4,040
Funds received - LEA Funding	42,295	53,203
Funds received - non funded	11,673	13,816
	<hr/> 54,685	<hr/> 71,059
Investment income		
Bank account interest	1	265
Other income		
Government grants	9,043	4,752
Employment allowance	2,840	2,487
	<hr/> 11,883	<hr/> 7,239
Total income	<hr/> 66,569	<hr/> 78,563
EXPENDITURE ON:		
Fundraising activities		
Raising Funds	-	25
Charitable activities		
Wages	60,501	63,089
Social security	2,840	2,487
Pensions	906	753
Rent, rates and water	5,601	3,439
Insurance	794	724
Telephone	150	120
Sundries	1,258	1,127
Milk and catering	454	439
Equipment	365	270
Consumables	128	110
Administration	2,138	1,363
Staff training	600	290
Bad Debts	-	6
	<hr/> 75,735	<hr/> 74,217
Governance costs		
Bookkeeping	1,860	1,860
Examiner's fees	800	750
	<hr/> 2,660	<hr/> 2,610
Other resources expended		
Plant and machinery depreciation	390	574
	<hr/>	<hr/>
Total expenditure	<hr/> 78,785	<hr/> 77,426
Net income / (expenditure)	<hr/> (12,216) =====	<hr/> 1,137 =====