

**REGISTERED CHARITY NUMBER: 1043996**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022 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 2022**

The trustees present their report with the financial statements of the Charity for the year ended 31 August 2022 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
S Lovelock	Secretary	Appointed 12/10/2022
H Davies	Secretary	Appointed 21/06/2022 Resigned 12/10/2022
P Rodrigues	Treasurer	Appointed 12/10/2022
H Holloway	Treasurer	Appointed 1/11/2021 Resigned 12/10/2022
H Lynch		Appointed 1/10/2021
E Osborne		Appointed 1/11/2021 Resigned 12/10/2022
P Clarkson		Appointed 12/10/2022
S Gibbon		Appointed 12/10/2022

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

The pre-school has performed particularly well during this 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. Closure of other local provisions means that there will be an increase in the 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 and resulted in successful recruitment of new staff members. Relevant and appropriate training has been, and continues to be, undertaken by relevant staff. Most recently the decision was made that the Chair of Trustees undertake Designated Safeguarding Lead training in order to support the staff.

The relationship between the pre-school and the primary school continues to be a key focus for the pre-school manager. We endeavour to nurture a good relationship with the reception and head teacher in the primary school.

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. Due to the closure of nearby nurseries/pre-preschools, Burghclere has had a fantastic intake and numbers are thriving.

Income from fundraising is continuing to increase post Covid-19 and we are looking forward to a very successful year, continuing to build on the increasing success of the previous year. Events have been successful and local relationships have been built which we look forward to putting efforts into this coming year, with a structure put in place for fundraising events. Fundraising continues to be of utmost importance to the committee, to buy and replace essential equipment as well as to support the staff.

## **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 05.01.2023 and signed on its behalf by

A handwritten signature in black ink, appearing to read 'V Benjamin', written over a horizontal line.

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 2022 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

Date: 05.01.2023

# BURGHCLERE PRE SCHOOL AND TODDLER GROUP

## STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 August 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total Funds £	2021 Total Funds £
<b>INCOME AND ENDOWMENTS FROM</b>	<b>1</b>				
Fundraising activities		4,088	-	4,088	717
Charitable Activities		83,956	-	83,956	53,968
Investments	3	7	-	7	1
Other		3,142	-	3,142	11,883
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		<b>91,193</b>	<b>-</b>	<b>91,193</b>	<b>66,569</b>
 <b>EXPENDITURE ON</b>					
Fundraising activities		432	-	432	-
Charitable Activities		84,421	-	84,421	78,395
Other		879	-	879	390
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		<b>85,732</b>	<b>-</b>	<b>85,732</b>	<b>78,785</b>
 <b>NET INCOMING / (EXPENDITURE)</b>					
		5,461	-	5,461	(12,216)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	9	41,152	-	41,152	53,368
Movements between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>46,613</b>	<b>-</b>	<b>46,613</b>	<b>41,152</b>
		<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**BURGHCLERE PRE SCHOOL AND TODDLER GROUP****BALANCE SHEET****At 31 August 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total Funds £	2021 Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	7,981	-	7,981	6,856
<b>CURRENT ASSETS</b>					
Debtors	7	955	-	955	933
Cash at bank and in hand		38,748	-	38,748	34,540
		<u>39,703</u>	<u>-</u>	<u>39,703</u>	<u>35,473</u>
<b>LIABILITIES</b>					
Amounts falling due within one year	8	(1,071)	-	(1,071)	(1,177)
		<u>38,632</u>	<u>-</u>	<u>38,632</u>	<u>34,296</u>
<b>NET CURRENT ASSETS</b>					
		<u>38,632</u>	<u>-</u>	<u>38,632</u>	<u>34,296</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
	9	46,613	-	46,613	41,152
		<u>46,613</u>	<u>-</u>	<u>46,613</u>	<u>41,152</u>
<b>TOTAL NET ASSETS</b>					
		<u>46,613</u>	<u>-</u>	<u>46,613</u>	<u>41,152</u>
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted funds	9	46,613	-	46,613	41,152
Restricted funds				-	-
				<u>-</u>	<u>-</u>
<b>TOTAL CHARITY FUNDS</b>					
				<u>46,613</u>	<u>41,152</u>
				<u>46,613</u>	<u>41,152</u>

The financial statements were approved by the Board of Trustees on 05.01.2023  
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 2022

#### 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

	2022	2021
	£	£
Fundraising events	4,088	717
Fees received – LEA funding	71,603	42,295
Fees received – non funded	12,353	11,673
Other income	3,142	11,883
	<u>91,186</u>	<u>66,568</u>
	=====	=====

#### 3. INVESTMENT INCOME

	2022	2021
	£	£
Bank account interest	7	1
	=====	=====

## BURGHCLERE PRE SCHOOL AND TODDLER GROUP

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED For The Year Ended 31 August 2022

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to trustees in the year ended 31 August 2022 nor the year ended 31 August 2021 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 £41.10 and £34.60 were reimbursed to V Gill and H Lynch respectively during the year (2021: £nil).

#### 5. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	67,368	60,501
Social Security costs	2,945	2,840
Pensions	915	906
	<u>71,228</u>	<u>64,247</u>
	=====	=====

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

	2022	2021
Pre School Staff – full time equivalent	6	6
	=====	=====

No employees received emoluments in excess of £60,000

#### 6. TANGIBLE FIXED ASSETS

	Buildings & Equipment £
<b>COST</b>	
At 1 September 2021	17,831
Additions	2,004
At 31 August 2022	<u>19,835</u>
<b>DEPRECIATION</b>	
At 1 September 2021	10,975
Charge for year	879
At 31 August 2022	<u>11,854</u>
<b>NET BOOK VALUE</b>	
At 31 August 2022	7,981
	=====
At 31 August 2021	6,856
	=====

# BURGHCLERE PRE SCHOOL AND TODDLER GROUP

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For The Year Ended 31 August 2022

### 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	592	465
Other debtors	363	468
	<u>955</u>	<u>933</u>
	=====	=====

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	800	800
Payroll, taxation and social security	271	377
Other creditors	-	-
	<u>1,071</u>	<u>1,177</u>
	=====	=====

### 9. MOVEMENT IN FUNDS

	At 31.8.21	Net movement in funds	At 31.8.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	41,152	5,461	46,613
<b>Restricted funds</b>			
Building fund	-	-	-
	<u>41,152</u>	<u>5,461</u>	<u>46,613</u>
	=====	=====	=====
<b>TOTAL FUNDS</b>			
	41,152	5,461	46,613
	=====	=====	=====

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	91,193	85,732	5,461
	<u>91,193</u>	<u>85,732</u>	<u>5,461</u>
	=====	=====	=====
<b>TOTAL FUNDS</b>			
	91,193	85,732	5,461
	=====	=====	=====

### 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 (2021: £18,500).

**BURGHCLERE PRE SCHOOL AND TODDLER GROUP**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**For The Year Ended 31 August 2022**

	2022 £	2021 £
<b>INCOMING AND ENDOWMENTS FROM:</b>		
<b>Activities for generating funds</b>		
Fundraising events	4,088	717
Funds received - LEA Funding	71,603	42,295
Funds received - non funded	12,353	11,673
	<hr/> 88,044	<hr/> 54,685
<b>Investment income</b>		
Bank account interest	7	1
<b>Other income</b>		
Government grants	197	9,043
Employment allowance	2,945	2,840
	<hr/> 3,142	<hr/> 11,883
<b>Total income</b>	<hr/> 91,193	<hr/> 66,569
<b>EXPENDITURE ON:</b>		
<b>Fundraising activities</b>		
Raising Funds	432	-
<b>Charitable activities</b>		
Wages	67,368	60,501
Social security	2,945	2,840
Pensions	915	906
Rent, rates and water	5,200	5,601
Insurance	723	794
Telephone	150	150
Sundries	1,475	1,258
Milk and catering	465	454
Equipment	759	365
Consumables	281	128
Administration	1,732	2,138
Staff training	155	600
Travel	50	-
Bad Debts	3	-
	<hr/> 82,221	<hr/> 75,735
<b>Governance costs</b>		
Bookkeeping	1,400	1,860
Examiner's fees	800	800
	<hr/> 2,200	<hr/> 2,660
<b>Other resources expended</b>		
Plant and machinery depreciation	879	390
	<hr/>	<hr/>
<b>Total expenditure</b>	<hr/> 85,732	<hr/> 78,785
<b>Net income / (expenditure)</b>	<hr/> 5,461	<hr/> (12,216)
	=====	=====