

REGISTERED CHARITY NUMBER: 1043996

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023 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 2023

The trustees present their report with the financial statements of the Charity for the year ended 31 August 2023 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

C Neal	Chair	Appointed 02/05/2024
G Avery	Secretary	Appointed 02/05/2024
T Moore	Treasurer	Appointed 19/10/2023
H Lynch		Appointed 01/10/2020
P Clarkson		Appointed 19/10/2023
L Dewhurst		Appointed 19/10/2023
M Keady		Appointed 19/10/2023
B Miles		Appointed 02/05/2024
A Miles		Appointed 02/05/2024
V Benjamin	Chair	Appointed 21/06/2022 Resigned 02/05/2024
S Lovelock	Secretary	Appointed 12/10/2022 Resigned 02/05/2024
H Davies	Secretary	Appointed 21/06/2022 Resigned 12/10/2022
P Rodrigues	Treasurer	Appointed 12/10/2022 Resigned 19/10/2023
H Holloway	Treasurer	Appointed 01/11/2021 Resigned 12/10/2022
A McArthy	Treasurer	Appointed 12/10/2022 Resigned 19/10/2023
E Osborne		Appointed 01/11/2021 Resigned 12/10/2022
S Gibbon		Appointed 12/10/2022 Resigned 19/10/2023

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 25 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. Non-opening 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.

There have been challenges with the preschool staffing, due to absences respectively for maternity, and long-term sickness, but recruitment has been successful, and the preschool has maintained appropriate ratios throughout.

Relevant and appropriate training has been, and continues to be, undertaken by relevant staff. The new Chair of Trustees is about to 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. The Reception teacher at the Primary School has recently visited the preschool and has already established relationships with siblings of existing Primary pupils.

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. The new government funding for 2 year olds comes into play in September 2024: it remains to be seen what impact if any this will have on future numbers.

Ofsted inspected the preschool in March 2024 and delivered a "Good" rating, which is testament to the preschool's success and the commitment of both staff and trustees.

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 years. 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. New sponsors for raffles have been found, and the new committee continues to direct their efforts in this direction, enabling the purchase and replacement of equipment, additional opportunities for the pupils, and support for 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 28.06.2024 and signed on its behalf by


.....
C Neal - 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 2023 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: 28.06.2024

BURGHCLERE PRE SCHOOL AND TODDLER GROUP

STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 August 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
INCOME AND ENDOWMENTS FROM	1				
Fundraising activities		2,771	-	2,771	4,088
Charitable Activities		143,064	-	143,064	83,956
Investments	3	162	-	162	7
Other		4,191	-	4,191	3,142
		<hr/>	<hr/>	<hr/>	<hr/>
Total		150,188	-	150,188	91,193
EXPENDITURE ON					
Fundraising activities		223	-	223	432
Charitable Activities		108,860	-	108,860	84,421
Other		1,893	-	1,893	879
		<hr/>	<hr/>	<hr/>	<hr/>
Total		110,976	-	110,976	85,732
NET INCOMING / (EXPENDITURE)					
		39,212	-	39,212	5,461
RECONCILIATION OF FUNDS					
Total funds brought forward	9	46,613	-	46,613	41,152
Movements between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		85,825	-	85,825	46,613
		=====	=====	=====	=====

BURGHCLERE PRE SCHOOL AND TODDLER GROUP**BALANCE SHEET**
At 31 August 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
FIXED ASSETS					
Tangible assets	6	9,130	-	9,130	7,981
CURRENT ASSETS					
Debtors	7	1,392	-	1,392	955
Cash at bank and in hand		76,816	-	76,816	38,748
		<u>78,208</u>	<u>-</u>	<u>78,208</u>	<u>39,703</u>
LIABILITIES					
Amounts falling due within one year	8	(1,513)	-	(1,513)	(1,071)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		76,695	-	76,695	38,632
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	9	85,825	-	85,825	46,613
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NET ASSETS		85,825 =====	- =====	85,825 =====	46,613 =====
THE FUNDS OF THE CHARITY					
Unrestricted funds	9	85,825	-	85,825	46,613
Restricted funds				-	-
				<u>-</u>	<u>-</u>
TOTAL CHARITY FUNDS				85,825 =====	46,613 =====

The financial statements were approved by the Board of Trustees on 28.06.2024 and were signed on its behalf by:



.....
C Neal - Chair

BURGHCLERE PRE SCHOOL AND TODDLER GROUP

NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 August 2023

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

	2023	2022
	£	£
Fundraising events	2,771	4,088
Fees received – LEA funding	126,292	71,603
Fees received – non funded	16,772	12,353
Other income	4,191	3,142
	<u>150,026</u>	<u>91,186</u>
	=====	=====

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank account interest	162	7
	=====	=====

BURGHCLERE PRE SCHOOL AND TODDLER GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED For The Year Ended 31 August 2023

4. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to trustees in the year ended 31 August 2023 nor the year ended 31 August 2022 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 £12.48 and £35.99 were reimbursed to V Benjamin and H Lynch respectively during the year (2022: £41.10 and £34.60).

5. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	84,168	67,368
Social Security costs	4,191	2,945
Pensions	1,183	915
	<u>89,542</u>	<u>71,228</u>
	=====	=====

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

	2023	2022
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 2022	19,835
Additions	3,042
At 31 August 2023	<u>22,877</u>
DEPRECIATION	
At 1 September 2022	11,854
Charge for year	1,893
At 31 August 2023	<u>13,747</u>
NET BOOK VALUE	
At 31 August 2023	9,130
	=====
At 31 August 2022	7,981
	=====

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

	2023	2022
	£	£
Trade debtors	-	592
Other debtors	1,392	363
	<u>1,392</u>	<u>955</u>
	=====	=====

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,250	800
Payroll, taxation and social security	-	271
Other creditors	263	-
	<u>1,513</u>	<u>1,071</u>
	=====	=====

9. MOVEMENT IN FUNDS

	At 31.8.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	46,613	39,212	85,825
Restricted funds			
Building fund	-	-	-
	<u>46,613</u>	<u>39,212</u>	<u>85,825</u>
	=====	=====	=====

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	150,188	110,976	39,212
TOTAL FUNDS	<u>150,188</u>	<u>110,976</u>	<u>39,212</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 £21,000 to H Lynch during the year (2022: £18,500).

BURGHCLERE PRE SCHOOL AND TODDLER GROUP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 August 2023

	2023 £	2022 £
INCOMING AND ENDOWMENTS FROM:		
Activities for generating funds		
Fundraising events	2,771	4,088
Funds received - LEA Funding	126,292	71,603
Funds received - non funded	16,772	12,353
	<hr/> 145,835	<hr/> 88,044
Investment income		
Bank account interest	162	7
Other income		
Government grants	-	197
Employment allowance	4,191	2,945
	<hr/> 4,191	<hr/> 3,142
Total income	<hr/> 150,188	<hr/> 91,193
EXPENDITURE ON:		
Fundraising activities		
Raising Funds	223	432
Charitable activities		
Wages	84,168	67,368
Social security	4,191	2,945
Pensions	1,183	915
Rent, rates and water	5,510	5,200
Insurance	696	723
Telephone	177	150
Sundries	1,822	1,475
Milk and catering	776	465
Equipment	1,128	759
Consumables	1,245	281
Administration	3,521	1,732
Staff training	651	155
Travel	30	50
Bad Debts	524	3
	<hr/> 105,622	<hr/> 82,221
Governance costs		
Bookkeeping	2,388	1,400
Examiner's fees	850	800
	<hr/> 3,238	<hr/> 2,200
Other resources expended		
Plant and machinery depreciation	1,893	879
	<hr/>	<hr/>
Total expenditure	<hr/> 110,976	<hr/> 85,732
Net income / (expenditure)	<hr/> 39,212	<hr/> 5,461
	=====	=====