

Registered Charity Number: 1047079

Report of the Trustees and Financial Statements

for the year ended 31st August 2021 for

Westbere Pre-School

Westbere Pre-Scool

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**Report of the Trustees
for the Year Ended 31st August 2021**

The Trustees present their report with the financial statements for the charity for the year ended 31st August 2021.

Reference and Administration Details

Registered Charity Number	1047079
Principal Address	Village Hall Church Lane Westbere Canterbury Kent CT2 0HA
Trustees	Harriet Moore Chair Jacqueline Gilbert Adrianna Al-Kobecy Emma Suart Nicola Bullock Laura Asfour
Independent Examiner	Alan Todd Aviemore Rectory Lane Barham Canterbury Kent CT4 6PE HMRC MLR: XBML00000150612
Principal Bankers	HSBC 9 Rose Lane Canterbury Kent CT1 2JP

**Report of the Trustees
for the Year Ended 31st August 2021**

Objectives and Activities

Policies and Objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The objects of the charity is 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.

Activities for achieving objectives

The pre school is currently open 5 days a week with full day sessions being offered on a Monday and a Wednesday. Most sessions are currently fully booked according to staff ratios and there is a strong waiting list of new children.

Achievements and performance

Financial Review

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

Constitution

The Westbere Pre-school (previously known as Westbere Playgroup) became a registered charity (number 1047079) on 13 October 1994

The principal object of the charity is that of a pre-school.

Method of Appointment or election of Trustees.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

This report was approved by the Trustees and signed on their behalf by:



14/8/22

**Independent Examiners Report to the Trustees
for the Year Ended 31st August 2021**

I report to the trustees on my examination of the accounts of the charity for the year ended 31st August 2021

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act)

I report in respect of my examination of the charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiners Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

accounting records were not kept in accordance with section 130 of the Act or

the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alan Todd
HMRC MLR: XBML00000150612
Aviemore
Rectory Lane
Barham
Canterbury
Kent CT4 6PE

**Statement of Financial Activities
for the Year Ended 31st August 2021**

	Note	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income From				
Charitable Activities	2	37524	37524	36726
Investments	3	0	0	0
Total Income		37524	37524	36726
Expenditure on:				
Charitable Activities	5	38239	38239	36581
Total Expenditure	6	38239	38239	36581
Net Loss before other recognised gains and losses		-715	-715	145
Net movement in funds		-715	-715	145
Reconciliation of Funds				
Total funds brought forward		15488	15488	15343
Total funds carried forward		14773	14773	15488

Balance Sheet
for the Year Ended 31st August 2021

	Note	20 21 £	£	20 20 £	£
Current Assets					
Debtors	9	0		0	
Cash at bank and in hand		14958		15858	
		<u>14958</u>		<u>15858</u>	
Creditors:					
amounts falling due within one year	10	185		370	
Net current assets			<u>14773</u>		<u>15488</u>
Net Assets			<u><u>14773</u></u>		<u><u>15488</u></u>
Charity Funds					
Unrestricted Funds			<u>14773</u>		<u>15488</u>
Total Funds			<u><u>14773</u></u>		<u><u>15488</u></u>

The Financial Statements were approved by the Trustees and signed on their behalf by:

Harriet Moore

Date:

18/8/22



Notes to the Financial Statement for the Year Ended 31st August 2021

1. Accounting Policies

Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2019)-(Charities SORP(FRS102)); and the Charities Act 2011

Incoming Resources

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 costs related to that category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes

2. Income from Charitable Activities

	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
KCC Funding	35412	35412	30624
Fees from Parents	1971	1971	5862
Fundraising	141	141	240
	<u>37524</u>	<u>37524</u>	<u>36726</u>

3. Investment Income

	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Investment Income	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>

**Notes to the Financial Statement
for the Year Ended 31st August 2021**

4. Direct Costs

	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Insurance	290	290	258
Sundry Expenses	2650	2650	5273
Hall Hire	2185	2185	5215
Training Courses	18	18	358
Wages and Salaries	32911	32911	36505
	<u>38054</u>	<u>38054</u>	<u>47609</u>

5. Governance Costs

	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Governance Independent Examiners Costs	185	185	185
	<u>185</u>	<u>185</u>	<u>185</u>

6. Analysis of Expenditure by expenditure type

	Staff Costs 2021 £	Other Costs 2021 £	Total 2021 £	Total 2020 £
Direct Costs	32911	5143	38054	47609
Expenditure on governance	0	185	185	185
	<u>32911</u>	<u>5328</u>	<u>38239</u>	<u>47794</u>

7. Net Resources Expended

During the year not Trustess received any remuneration, benefits in kind or reimbursement of expenses (2020 £Nil)

**Notes to the Financial Statement
for the Year Ended 31st August 2021**

8. Staff Costs

Staff costs were as follows

	2021	2020
	£	£
Wages and Salaries	32911	36505

The average number of persons employed by the charity during the year was as follows:

2021	2020
No:	No:
4	4

No employee received remuneration amounting to more than £60,000 in either year

9. Debtors

	2021	2020
	£	£
Other Debtors	0	0

10. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security costs	0	0
Accruals and deferred income	185	370
	185	370