

**Registered Charity Number: 1047079**

**Report of the Trustees and Financial Statements**

**for the year ended 31st August 2023 for**

**Westbere Pre-School**

## **Westbere Pre-School**

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**Report of the Trustees  
for the Year Ended 31st August 2023**

The Trustees present their report with the financial statements for the charity for the year ended 31st August 2023.

**Reference and Administration Details**

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

**Report of the Trustees  
for the Year Ended 31st August 2023**

**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 4 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.

**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:

Nicola Bullock



Date: 15.4.2024

**Independent Examiners Report to the Trustees  
for the Year Ended 31st August 2023**

I report to the trustees on my examination of the accounts of the charity for the year ended 31st August 2023

**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.



15/04/2024

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

**Statement of Financial Activities  
for the Year Ended 31st August 2023**

	Note	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Income From</b>				
Charitable Activities	2	38814	38814	25668
Investments	3	0	0	0
<b>Total Income</b>		<u>38814</u>	<u>38814</u>	<u>25668</u>
<b>Expenditure on:</b>				
Charitable Activities	5	40085	40085	37800
<b>Total Expenditure</b>	6	<u>40085</u>	<u>40085</u>	<u>37800</u>
<b>Net Loss before other recognised gains and losses</b>		-1271	-1271	-12132
<b>Net movement in funds</b>		-1271	-1271	-12132
<b>Reconciliation of Funds</b>				
Total funds brought forward		2641	2641	14773
<b>Total funds carried forward</b>		<u>1370</u>	<u>1370</u>	<u>2641</u>

**Balance Sheet**  
**for the Year Ended 31st August 2023**

		20 23		20 22	
	Note	£	£	£	£
<b>Current Assets</b>					
Debtors	9	0		0	
Cash at bank and in hand		1740		3011	
		<u>1740</u>		<u>3011</u>	
<b>Creditors:</b>					
amounts falling due within one year	10	370		370	
<b>Net current assets</b>			1370		2641
<b>Net Assets</b>			<u>1370</u>		<u>2641</u>
 <b>Charity Funds</b>					
Unrestricted Funds			1370		2641
<b>Total Funds</b>			<u>1370</u>		<u>2641</u>

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

Nicola Bullock

*N Bullock*

Date: 15.4.2024.



## Notes to the Financial Statement for the Year Ended 31st August 2023

### 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 2023 £	Total Funds 2023 £	Total Funds 2022 £
KCC Funding	33623	33623	22691
Fees from Parents	4378	4378	2758
Fundraising	316	316	219
Grants	497	497	0
	<u>38814</u>	<u>38814</u>	<u>25668</u>

### 3. Investment Income

	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
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 2023**

**4. Direct Costs**

	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Insurance	357	357	329
Sundry Expenses	2328	2328	3679
Hall Hire	2587	2587	5237
Training Courses	172	172	0
Wages and Salaries	34456	34456	28370
	<u>39900</u>	<u>39900</u>	<u>37615</u>

**5. Governance Costs**

	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
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 2023 £	Other Costs 2023 £	Total 2023 £	Total 2022 £
Direct Costs	34456	5444	39900	37615
Expenditure on governance	0	185	185	185
	<u>34456</u>	<u>5629</u>	<u>40085</u>	<u>37800</u>

**7. Net Resources Expended**

During the year not Trustess received any remuneration, benefits in kind or reimbursement of expenses (2022 £Nil)

**Notes to the Financial Statement  
for the Year Ended 31st August 2023**

**8. Staff Costs**

Staff costs were as follows

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	<u>34456</u>	<u>28370</u>

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

<b>2023</b>	<b>2022</b>
<b>No:</b>	<b>No:</b>
<u>3</u>	<u>3</u>

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

**9. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other Debtors	<u>0</u>	<u>0</u>

**10. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxation and social security costs	0	0
Accruals and deferred income	370	370
	<u>370</u>	<u>370</u>