

BEVOIS TOWN COMMUNITY PRE-SCHOOL

England & Wales · Charity number 1053926

Details

Other names	BEVOIS TOWN COMMUNITY PLAYGROUP
Status	Registered
Legal form	Other
Registered	1996-03-20
Register	View on the Charity Commission register

Contact

Address	Cedar Road Southampton SO146RU
Phone	07850840888
Email	bevoistownpre-school@hotmail.co.uk
Website	http://bevoispre-school.org.uk/

Activities

Objects: TO ADVANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH PLAY

Activities: The aims of the Pre-school are to enhance the development and education of the children primarily under school age. Offering appropriate play, education and care facilities, family learning and extended hours groups. Offering opportunities for all children whatever their race, culture, religion, mean or ability, encouraging the study of the needs of such children and their families.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£361,975	£368,043	-	-
2024-08-31	£323,680	£330,799	-	-
2023-08-31	£272,131	£294,073	-	-
2022-08-31	£250,000	£244,000	-	-
2021-08-31	£265,880	£206,762	-	-

Trustees

Name	Role	Appointed
Colin Wyatt	Chair	2015-03-01
Benjamin Gbemisola Olopade		2026-04-07
Lisa Bottley		2022-04-27
MISS D TAYLOR		
Michael Billingham		2025-09-15
Raquel Vanes		2024-10-21

Accounts



Community Preschool, Cedar Road, Southampton, SO14 6RU

Tel.: 02380 331883

Email: bevoistownpre-school@hotmail.co.uk

Website: www.bevoispre-school.org.uk

Registered Charity No. 105392

Sept/October 25

This year has been a good year number wise. At the end of the summer term, we were oversubscribed. We had been working at full capacity with a long waiting list again. Unfortunately, when we returned, we had approximately 10 families move out of the area or change schools to be closer to their homes.

We have also had quite a few families that were on our waiting list for September that have not been entitled to public funding and have not been awarded preschool government funding. This has had quite an impact on our numbers and finances.

We have also found the governments new policies difficult financially with NI payments and pensions to be paid along with the increase in minimum wage.

Many of the children above will be entitled to funding in January 26 when they will have turned 3 years of age. This will help with upcoming finances.

We are still waiting to see if we have been awarded a grant to set up our baby room in October, which will hopefully boost income. The grant has been submitted to Wave 105 cash for Kids.

Staff have had lots of training, and we now have 5 SEN assistants and a SENCO who is a fully qualified. However, every child on our waiting list appears to have an additional need or requirement at present.

We still have a high percentage of children with EAL (approx 95%) and still pride ourselves as being multi-cultural. We will be looking at festivals again and are still able to visit the local Gurdwara this year. Eisha, a staff member has grandparents that help out at the Gurdwara, so we are welcomed there, yet again.

All staff continue to keep up to date with relevant training when available to maintain practise and excellence. This obviously costs money!

Training includes safeguarding, first aid, food hygiene as well as other courses to enhance delivering the EYFS.

I continue to keep up to date with meetings and conferences as well as the ever-changing national information on government policies.

We plan to do an Autumn trip to allow the children to experience the wider world. The local common is a great place for children to visit, explore and develop their gross motor skills on the equipment provided there. We visit the elderly at the Padwell centre around the corner from our preschool and visit the local catholic church on the avenue nearby. We received over £6000 of Christmas presents donated by Wave 105 's Christmas appeal.

This year I have applied again and am waiting to hear if we have been accepted!

We have two staff members on maternity leave which affects staff numbers and finances. This is another reason to get the baby room up and running.

We also claim additional money from Southampton city council for children with additional needs.

We did not recruit a deputy manager last year in Clare's absence and hoped to save some money with this decision.

Charity Registration No. 1053926 (England and Wales)

BEVOIS TOWN COMMUNITY PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

BEVOIS TOWN COMMUNITY PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss D Taylor Mr C Wyatt Ms L Bottley Mr Billingham M Ms Vanes R	(Appointed 10 August 2025) (Appointed 10 December 2024)
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Charity number (England and Wales)	1053926
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Independent examiner	Alliott Wingham Limited Kintyre House 70 High Street Fareham Hampshire PO16 7BB
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BEVOIS TOWN COMMUNITY PRE-SCHOOL

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BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution registered 4 March 1996, the Charities Act 2011 and "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).

Objectives and activities

The aims of the Pre-school are to enhance the development and education of the children primarily under school age. Offering appropriate play, education and care facilities, family learning and extended hours groups. Offering opportunities for all children whatever their race, culture, religion, mean or ability ,encouraging the study of the needs of such children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This year has been a good year number wise. At the end of the summer term, we were oversubscribed. We had been working at full capacity with a long waiting list again. Unfortunately, when we returned, we had approximately 10 families move out of the area or change schools to be closer to their homes.

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FOR THE YEAR ENDED 31 AUGUST 2025

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Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms S Skinner	(Resigned 15 January 2025)
Miss D Taylor	
Mr C Wyatt	
Ms L Bottley	
Ms R Ali	(Resigned 10 October 2024)
Mr Billingham M	(Appointed 10 August 2025)
Ms Vanes R	(Appointed 10 December 2024)

The trustees' report was approved by the Board of Trustees.


.....
Mr C Wyatt
Trustee

Date: 06-10-2025
.....

BEVOIS TOWN COMMUNITY PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEVOIS TOWN COMMUNITY PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Bevois Town Community Pre-School (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of [ENTER IN DATABASE cy1015], which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Alliott Wingham Limited

Alliott Wingham Limited

Kintyre House

70 High Street

Fareham

Hampshire

PO16 7BB

Date: 06.10.2025.....

BEVOIS TOWN COMMUNITY PRE-SCHOOL**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 AUGUST 2025***

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities		358,271	318,922
Investments	2	3,704	4,757
Total income		<u>361,975</u>	<u>323,679</u>
Expenditure on:			
Charitable activities		368,043	330,799
Total expenditure		<u>368,043</u>	<u>330,799</u>
Net expenditure and movement in funds		(6,068)	(7,120)
Reconciliation of funds:			
Fund balances at 1 September 2024		<u>222,209</u>	<u>229,329</u>
Fund balances at 31 August 2025		<u><u>216,141</u></u>	<u><u>222,209</u></u>

BEVOIS TOWN COMMUNITY PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	6		3,053		3,053
Current assets					
Investments	7	89,631		87,132	
Cash at bank and in hand		134,213		144,215	
		223,844		231,347	
Creditors: amounts falling due within one year	8	(10,756)		(12,191)	
Net current assets			213,088		219,156
Total assets less current liabilities			216,141		222,209
The funds of the charity					
Unrestricted funds	9		216,141		222,209
			216,141		222,209

The financial statements were approved by the trustees on 06-10-2025


.....
Mr C Wyatt
Trustee

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Bevois Town Community Pre-School is a charity registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. All fee income is unrestricted.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

2 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,704	4,757

3 Trustees

None of the trustees (or any persons connected with them) claimed any expenses from charity during the year.

During the year, Ms D Taylor received remuneration of £43,500 (2024: £42,500). This salary is in relation to her role as lead practitioner and not as a trustee

4 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	16	16

Employment costs

	2025 £	2024 £
Wages and salaries	314,903	286,179
Social security costs	16,558	15,172
Other pension costs	6,030	5,956
	337,491	307,307

There were no employees whose annual remuneration was more than £60,000.

5 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

6 Tangible fixed assets

	Assets under construction £
Cost	
At 1 September 2024	3,053
At 31 August 2025	3,053
Carrying amount	
At 31 August 2025	3,053
At 31 August 2024	3,053

7 Current asset investments

	2025 £	2024 £
Unlisted investments	89,631	87,132

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	6,331	8,593
Other creditors	1,148	1,148
Accruals and deferred income	3,277	2,450
	10,756	12,191

9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
General funds	222,209	361,975	(368,043)	216,141
Previous year:				
	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	229,329	323,679	(330,799)	222,209

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 AUGUST 2025***

10 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025	2024
INCOME AND ENDOWMENTS		
Investment Income		
Bank Interest	3,704	4,757
Charitable activities		
Fees & Vouchers	358,271	318,922
	<u>361,975</u>	<u>323,680</u>
Other Income		
Other Income	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	<u>361,975</u>	<u>323,680</u>
Charitable Activities		
Wages	314,903	286,179
Social Security	16,558	15,172
Pensions	6,030	5,956
Meeting costs	69	-
Insurance	1,237	1,194
Commission paid	10	-
Office Costs	4,314	2,895
Other Costs	50	147
Staff Training	888	1,311
Other premises costs	7,383	4,441
Catering Costs	1,570	1,911
Recruitment costs	483	132
Consumables	1,653	1,011
Equipment	1,051	539
Staff Entertainment	565	130
Subscriptions	-	177
	<u>356,763</u>	<u>321,194</u>
Support Costs		
Governance Costs		
Legal and Professional fees	6,584	6,006
Accountancy Fees	4,696	3,600
Carried Forward	11,280	9,606
Governance Costs		
Brought Forward	<u>11,280</u>	<u>9,606</u>
	<u>11,280</u>	<u>9,606</u>
Total Resource expended	<u>368,043</u>	<u>330,800</u>
Net income	- 6,068	- 7,120

Charity Registration No. 1053926 (England and Wales)

BEVOIS TOWN COMMUNITY PRE-SCHOOL

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FOR THE YEAR ENDED 31 AUGUST 2025

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The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

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Miss D Taylor	
Mr C Wyatt	
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The trustees' report was approved by the Board of Trustees.


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Mr C Wyatt
Trustee

Date: 06-10-2025
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BEVOIS TOWN COMMUNITY PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

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Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of [ENTER IN DATABASE cy1015], which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Alliott Wingham Limited

Alliott Wingham Limited

Kintyre House

70 High Street

Fareham

Hampshire

PO16 7BB

Date: 06.10.2025.....

BEVOIS TOWN COMMUNITY PRE-SCHOOL**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 AUGUST 2025***

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities		358,271	318,922
Investments	2	3,704	4,757
Total income		<u>361,975</u>	<u>323,679</u>
Expenditure on:			
Charitable activities		368,043	330,799
Total expenditure		<u>368,043</u>	<u>330,799</u>
Net expenditure and movement in funds		(6,068)	(7,120)
Reconciliation of funds:			
Fund balances at 1 September 2024		<u>222,209</u>	<u>229,329</u>
Fund balances at 31 August 2025		<u><u>216,141</u></u>	<u><u>222,209</u></u>

BEVOIS TOWN COMMUNITY PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	6		3,053		3,053
Current assets					
Investments	7	89,631		87,132	
Cash at bank and in hand		134,213		144,215	
		223,844		231,347	
Creditors: amounts falling due within one year	8	(10,756)		(12,191)	
Net current assets			213,088		219,156
Total assets less current liabilities			216,141		222,209
The funds of the charity					
Unrestricted funds	9		216,141		222,209
			216,141		222,209

The financial statements were approved by the trustees on 06-10-2025


.....
Mr C Wyatt
Trustee

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Bevois Town Community Pre-School is a charity registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. All fee income is unrestricted.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

2 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,704	4,757

3 Trustees

None of the trustees (or any persons connected with them) claimed any expenses from charity during the year.

During the year, Ms D Taylor received remuneration of £43,500 (2024: £42,500). This salary is in relation to her role as lead practitioner and not as a trustee

4 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	16	16

Employment costs

	2025 £	2024 £
Wages and salaries	314,903	286,179
Social security costs	16,558	15,172
Other pension costs	6,030	5,956
	337,491	307,307

There were no employees whose annual remuneration was more than £60,000.

5 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

6 Tangible fixed assets

	Assets under construction £
Cost	
At 1 September 2024	3,053
At 31 August 2025	3,053
Carrying amount	
At 31 August 2025	3,053
At 31 August 2024	3,053

7 Current asset investments

	2025 £	2024 £
Unlisted investments	89,631	87,132

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	6,331	8,593
Other creditors	1,148	1,148
Accruals and deferred income	3,277	2,450
	10,756	12,191

9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
General funds	222,209	361,975	(368,043)	216,141
Previous year:				
	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	229,329	323,679	(330,799)	222,209

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 AUGUST 2025***

10 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025	2024
INCOME AND ENDOWMENTS		
Investment Income		
Bank Interest	3,704	4,757
Charitable activities		
Fees & Vouchers	358,271	318,922
	<u>361,975</u>	<u>323,680</u>
Other Income		
Other Income	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	<u>361,975</u>	<u>323,680</u>
Charitable Activities		
Wages	314,903	286,179
Social Security	16,558	15,172
Pensions	6,030	5,956
Meeting costs	69	-
Insurance	1,237	1,194
Commission paid	10	-
Office Costs	4,314	2,895
Other Costs	50	147
Staff Training	888	1,311
Other premises costs	7,383	4,441
Catering Costs	1,570	1,911
Recruitment costs	483	132
Consumables	1,653	1,011
Equipment	1,051	539
Staff Entertainment	565	130
Subscriptions	-	177
	<u>356,763</u>	<u>321,194</u>
Support Costs		
Governance Costs		
Legal and Professional fees	6,584	6,006
Accountancy Fees	4,696	3,600
Carried Forward	11,280	9,606
Governance Costs		
Brought Forward	<u>11,280</u>	<u>9,606</u>
	<u>11,280</u>	<u>9,606</u>
Total Resource expended	<u>368,043</u>	<u>330,800</u>
Net income	- 6,068	- 7,120

Accounts



Community Preschool, Cedar Road, Southampton, SO14 6RU

Tel.: 02380 331883

Email: bevoistownpre-school@hotmail.co.uk

Website: www.bevoispre-school.org.uk

Registered Charity No. 105392

October 24

This year has been a good year number wise. We have been working at full capacity with a long waiting list again. We are short of places to offer our parents who wish their child to attend full-day sessions and more so than ever we are lacking 2 year old places.

Staff have had lots of training and we now have 5 SEN assistants and a SENCO who is a qualified teacher. However he is planning to semi retire next January and work parttime.

We still have a high percentage of children with EAL (approx 90%) and still pride ourselves as being multi-cultural. We will be looking at festivals again and are still able to visit the local Gudwara this year. Eisha, a staff member have grandparents that help out at the Gudwara, so we are welcomed there, yet again.

All staff continue to keep up to date with relevant training when available to maintain practise and excellence.

Training includes safeguarding, first aid, food hygiene as well as other courses to enhance delivering the EYFS.

I continue to keep up to date with meetings and conferences as well as the ever-changing national information on government policies. In fact I recently I attended an Ofsted evening to keep up to date with changing legislation.

We still plan to do an Autumn trip to allow the children to experience the wider world. The local common is a great place for children to visit, explore and develop their gross motor skills on the equipment provided there. We visit the elderly at the Padwell centre around the corner from our preschool and visit the local catholic church on the avenue.

We were lucky enough in the summer to have 2 visits to the inner-city farm in Southampton, paid for and organised by the former mayor, Valerie Laurent. All transport was laid on free of charge, including the drivers.

We were also lucky enough to claim £50 cash for kids for our socially disadvantaged children from Wave 105 and have also received over £6000 of Christmas presents donated by them.

This year I have applied again and am waiting to hear if we have been accepted!

Our plans to expand Bevois Town pre-school are currently being reassessed, this began with a visit from Darrin Hunter the head of early years in Southampton. He has informed us we can take additional children including some younger ones. We will need to inform Ofsted of changes we make. I am waiting for Belinda Cone to visit this week to help plan and implement younger additional children joining.

We have a staff member expecting a baby and taking maternity leave which affects staff numbers and finances.

We also claim additional money from Southampton city council for children with additional needs.

We are looking currently to recruit a deputy to cover for Clare and take on the role of deputy manager.

Charity Registration No. 1053926 (England and Wales)

BEVOIS TOWN COMMUNITY PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

BEVOIS TOWN COMMUNITY PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms S Skinner Miss D Taylor Mr C Wyatt Ms L Bottley Ms R Ali	(Appointed 14 January 2024)
Charity number	1053926	
Independent examiner	Alliott Wingham Limited Kintyre House 70 High Street Fareham Hampshire PO16 7BB	

BEVOIS TOWN COMMUNITY PRE-SCHOOL

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Balance sheet	5
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BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution registered 4 March 1996, the Charities Act 2011 and "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).

Objectives and activities

The aims of the Pre-school are to enhance the development and education of the children primarily under school age. Offering appropriate play, education and care facilities, family learning and extended hours groups. Offering opportunities for all children whatever their race, culture, religion, mean or ability ,encouraging the study of the needs of such children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This year has been a good year number wise. We have been working at full capacity with a long waiting list again. We are short of places to offer our parents who wish their child to attend full-day sessions and more so than ever we are lacking 2 year old places.

Staff have had lots of training and we now have 5 SEN assistants and a SENCO who is a qualified teacher. However he is planning to semi retire next January and work parttime.

We still have a high percentage of children with EAL (approx 90%) and still pride ourselves as being multi-cultural. We will be looking at festivals again and are still able to visit the local Gudwara this year. Eisha, a staff member have grandparents that help out at the Gudwara, so we are welcomed there, yet again.

All staff continue to keep up to date with relevant training when available to maintain practise and excellence.

Training includes safeguarding, first aid, food hygiene as well as other courses to enhance delivering the EYFS.

I continue to keep up to date with meetings and conferences as well as the ever-changing national information on government policies. In fact I recently I attended an Ofsted evening to keep up to date with changing legislation.

We still plan to do an Autumn trip to allow the children to experience the wider world. The local common is a great place for children to visit, explore and develop their gross motor skills on the equipment provided there. We visit the elderly at the Padwell centre around the corner from our preschool and visit the local catholic church on the avenue.

We were lucky enough in the summer to have 2 visits to the inner-city farm in Southampton, paid for and organised by the former mayor, Valerie Laurent. All transport was laid on free of charge, including the drivers.

We were also lucky enough to claim £50 cash for kids for our socially disadvantaged children from Wave 105 and have also received over £6000 of Christmas presents donated by them.

This year I have applied again and am waiting to hear if we have been accepted!

Our plans to expand Bevois Town pre-school are currently being reassessed, this began with a visit from Darrin Hunter the head of early years in Southampton. He has informed us we can take additional children including some younger ones. We will need to inform Ofsted of changes we make. I am waiting for Belinda Cone to visit this week to help plan and implement younger additional children joining.

We have a staff member expecting a baby and taking maternity leave which affects staff numbers and finances.

We also claim additional money from Southampton city council for children with additional needs.

We are looking currently to recruit a deputy to cover for Clare and take on the role of deputy manager.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms S Skinner	
Miss D Taylor	
Mr C Wyatt	
Ms L Bottley	
Ms C Stewart	(Resigned 31 August 2024)
Ms R Ali	(Appointed 14 January 2024)

The trustees' report was approved by the Board of Trustees.


.....
Mr C Wyatt
Trustee

10-10-2024
Date:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEVOIS TOWN COMMUNITY PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Bevois Town Community Pre-School (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of [ENTER IN DATABASE cy1015], which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Alliott Wingham Limited

Alliott Wingham Limited

Kintyre House
70 High Street
Fareham
Hampshire
PO16 7BB

10-10-2024
Dated:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Charitable activities		318,922	270,284
Investments	2	4,757	1,847
Total income		323,679	272,131
Expenditure on:			
Charitable activities		330,799	294,073
Total expenditure		330,799	294,073
Net expenditure and movement in funds		(7,120)	(21,942)
Reconciliation of funds:			
Fund balances at 1 September 2023		229,329	251,271
Fund balances at 31 August 2024		222,209	229,329

BEVOIS TOWN COMMUNITY PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	6		3,053		3,053
Current assets					
Investments	7	87,132		84,392	
Cash at bank and in hand		144,215		154,864	
		231,347		239,256	
Creditors: amounts falling due within one year	8	(12,191)		(12,980)	
Net current assets			219,156		226,276
Total assets less current liabilities			222,209		229,329
The funds of the charity					
Unrestricted funds	9		222,209		229,329
			222,209		229,329

10-10-2024

The financial statements were approved by the trustees on


.....
Mr C Wyatt
Trustee

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Bevois Town Community Pre-School is a charity registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. All fee income is unrestricted.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies **(Continued)**

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

2 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	4,757	1,847

3 Trustees

None of the trustees (or any persons connected with them) claimed any expenses from charity during the year.

During the year, Ms D Taylor received remuneration of £42,500 (2023: £41,125). This salary is in relation to her role as lead practitioner and not as a trustee

4 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	16	16

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

4	Employees	(Continued)	
	Employment costs	2024	2023
		£	£
	Wages and salaries	286,179	246,451
	Social security costs	15,172	12,078
	Other pension costs	5,956	4,826
		<u>307,307</u>	<u>263,355</u>
	There were no employees whose annual remuneration was more than £60,000.		
5	Taxation		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
6	Tangible fixed assets		Assets under construction
	Cost		£
	At 1 September 2023		<u>3,053</u>
	At 31 August 2024		<u>3,053</u>
	Carrying amount		
	At 31 August 2024		<u>3,053</u>
	At 31 August 2023		<u>3,053</u>
7	Current asset investments	2024	2023
		£	£
	Unlisted investments	<u>87,132</u>	<u>84,392</u>
8	Creditors: amounts falling due within one year	2024	2023
		£	£
	Other taxation and social security	8,593	2,886
	Other creditors	1,148	3,019
	Accruals and deferred income	2,450	7,075
		<u>12,191</u>	<u>12,980</u>

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	229,329	323,679	(330,799)	222,209
Previous year:	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	251,271	272,131	(294,073)	229,329

10 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023	2023
INCOME AND ENDOWMENTS		
Investment Income		
Bank Interest	4,757	1,847
Charitable activities		
Fees & Vouchers	318,922	270,284
	<u>323,679</u>	<u>272,131</u>
Other Income		
Other Income	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	<u>323,679</u>	<u>272,131</u>
Charitable Activities		
Wages	286,179	246,451
Social Security	15,172	12,078
Pensions	5,955	4,826
Recruitment	131	-
Insurance	1,194	-
Office Costs	2,895	6,220
Other Costs	147	414
Staff Training	1,311	2,015
Other premises costs	4,441	9,446
Catering Costs	1,911	1,801
Consumables	1,011	415
Equipment	539	1,482
Staff Entertainment	130	732
Subscriptions	177	194
	<u>321,193</u>	<u>286,074</u>
Support Costs		
Governance Costs		
Legal and Professional fees	6,006	5,260
Accountancy Fees	3,600	2,739
Carried Forward	9,606	7,999
Governance Costs		
Brought Forward	<u>9,606</u>	<u>7,999</u>
	<u>9,606</u>	<u>7,999</u>
Total Resource expended	<u>330,799</u>	<u>294,073</u>
Net income	- 7,120	- 21,942

Charity Registration No. 1053926 (England and Wales)

BEVOIS TOWN COMMUNITY PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

BEVOIS TOWN COMMUNITY PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms S Skinner Miss D Taylor Mr C Wyatt Ms L Bottley Ms R Ali	(Appointed 14 January 2024)
Charity number	1053926	
Independent examiner	Alliott Wingham Limited Kintyre House 70 High Street Fareham Hampshire PO16 7BB	

BEVOIS TOWN COMMUNITY PRE-SCHOOL

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BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution registered 4 March 1996, the Charities Act 2011 and "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).

Objectives and activities

The aims of the Pre-school are to enhance the development and education of the children primarily under school age. Offering appropriate play, education and care facilities, family learning and extended hours groups. Offering opportunities for all children whatever their race, culture, religion, mean or ability ,encouraging the study of the needs of such children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This year has been a good year number wise. We have been working at full capacity with a long waiting list again. We are short of places to offer our parents who wish their child to attend full-day sessions and more so than ever we are lacking 2 year old places.

Staff have had lots of training and we now have 5 SEN assistants and a SENCO who is a qualified teacher. However he is planning to semi retire next January and work parttime.

We still have a high percentage of children with EAL (approx 90%) and still pride ourselves as being multi-cultural. We will be looking at festivals again and are still able to visit the local Gudwara this year. Eisha, a staff member have grandparents that help out at the Gudwara, so we are welcomed there, yet again.

All staff continue to keep up to date with relevant training when available to maintain practise and excellence.

Training includes safeguarding, first aid, food hygiene as well as other courses to enhance delivering the EYFS.

I continue to keep up to date with meetings and conferences as well as the ever-changing national information on government policies. In fact I recently I attended an Ofsted evening to keep up to date with changing legislation.

We still plan to do an Autumn trip to allow the children to experience the wider world. The local common is a great place for children to visit, explore and develop their gross motor skills on the equipment provided there. We visit the elderly at the Padwell centre around the corner from our preschool and visit the local catholic church on the avenue.

We were lucky enough in the summer to have 2 visits to the inner-city farm in Southampton, paid for and organised by the former mayor, Valerie Laurent. All transport was laid on free of charge, including the drivers.

We were also lucky enough to claim £50 cash for kids for our socially disadvantaged children from Wave 105 and have also received over £6000 of Christmas presents donated by them.

This year I have applied again and am waiting to hear if we have been accepted!

Our plans to expand Bevois Town pre-school are currently being reassessed, this began with a visit from Darrin Hunter the head of early years in Southampton. He has informed us we can take additional children including some younger ones. We will need to inform Ofsted of changes we make. I am waiting for Belinda Cone to visit this week to help plan and implement younger additional children joining.

We have a staff member expecting a baby and taking maternity leave which affects staff numbers and finances.

We also claim additional money from Southampton city council for children with additional needs.

We are looking currently to recruit a deputy to cover for Clare and take on the role of deputy manager.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms S Skinner	
Miss D Taylor	
Mr C Wyatt	
Ms L Bottley	
Ms C Stewart	(Resigned 31 August 2024)
Ms R Ali	(Appointed 14 January 2024)

The trustees' report was approved by the Board of Trustees.


.....

Mr C Wyatt
Trustee

10-10-2024
Date:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEVOIS TOWN COMMUNITY PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Bevois Town Community Pre-School (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of [ENTER IN DATABASE cy1015], which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Alliott Wingham Limited

Alliott Wingham Limited

Kintyre House
70 High Street
Fareham
Hampshire
PO16 7BB

10-10-2024
Dated:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Charitable activities		318,922	270,284
Investments	2	4,757	1,847
Total income		323,679	272,131
Expenditure on:			
Charitable activities		330,799	294,073
Total expenditure		330,799	294,073
Net expenditure and movement in funds		(7,120)	(21,942)
Reconciliation of funds:			
Fund balances at 1 September 2023		229,329	251,271
Fund balances at 31 August 2024		222,209	229,329

BEVOIS TOWN COMMUNITY PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	6		3,053		3,053
Current assets					
Investments	7	87,132		84,392	
Cash at bank and in hand		144,215		154,864	
		231,347		239,256	
Creditors: amounts falling due within one year	8	(12,191)		(12,980)	
Net current assets			219,156		226,276
Total assets less current liabilities			222,209		229,329
The funds of the charity					
Unrestricted funds	9		222,209		229,329
			222,209		229,329

10-10-2024

The financial statements were approved by the trustees on


.....
Mr C Wyatt
Trustee

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Bevois Town Community Pre-School is a charity registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. All fee income is unrestricted.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies **(Continued)**

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

2 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	4,757	1,847

3 Trustees

None of the trustees (or any persons connected with them) claimed any expenses from charity during the year.

During the year, Ms D Taylor received remuneration of £42,500 (2023: £41,125). This salary is in relation to her role as lead practitioner and not as a trustee

4 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	16	16

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

4	Employees	(Continued)	
	Employment costs	2024	2023
		£	£
	Wages and salaries	286,179	246,451
	Social security costs	15,172	12,078
	Other pension costs	5,956	4,826
		<u>307,307</u>	<u>263,355</u>
	There were no employees whose annual remuneration was more than £60,000.		
5	Taxation		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
6	Tangible fixed assets		Assets under construction
			£
	Cost		
	At 1 September 2023		<u>3,053</u>
	At 31 August 2024		<u>3,053</u>
	Carrying amount		
	At 31 August 2024		<u>3,053</u>
	At 31 August 2023		<u>3,053</u>
7	Current asset investments	2024	2023
		£	£
	Unlisted investments	<u>87,132</u>	<u>84,392</u>
8	Creditors: amounts falling due within one year	2024	2023
		£	£
	Other taxation and social security	8,593	2,886
	Other creditors	1,148	3,019
	Accruals and deferred income	2,450	7,075
		<u>12,191</u>	<u>12,980</u>

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	229,329	323,679	(330,799)	222,209
Previous year:	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	251,271	272,131	(294,073)	229,329

10 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023	2023
INCOME AND ENDOWMENTS		
Investment Income		
Bank Interest	4,757	1,847
Charitable activities		
Fees & Vouchers	318,922	270,284
	<u>323,679</u>	<u>272,131</u>
Other Income		
Other Income	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	<u>323,679</u>	<u>272,131</u>
Charitable Activities		
Wages	286,179	246,451
Social Security	15,172	12,078
Pensions	5,955	4,826
Recruitment	131	-
Insurance	1,194	-
Office Costs	2,895	6,220
Other Costs	147	414
Staff Training	1,311	2,015
Other premises costs	4,441	9,446
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Equipment	539	1,482
Staff Entertainment	130	732
Subscriptions	177	194
	<u>321,193</u>	<u>286,074</u>
Support Costs		
Governance Costs		
Legal and Professional fees	6,006	5,260
Accountancy Fees	3,600	2,739
Carried Forward	9,606	7,999
Governance Costs		
Brought Forward	9,606	7,999
	<u>9,606</u>	<u>7,999</u>
Total Resource expended	<u>330,799</u>	<u>294,073</u>
Net income	- 7,120	- 21,942

Accounts

Charity Registration No. 1053926 (England and Wales)

BEVOIS TOWN COMMUNITY PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

BEVOIS TOWN COMMUNITY PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms S Skinner
Miss D Taylor
Mr C Wyatt
Ms L Bottley
Ms C Stewart

Charity number

1053926

Independent examiner

Alliott Wingham Limited
Kintyre House
70 High Street
Fareham
Hants
PO16 7BB

BEVOIS TOWN COMMUNITY PRE-SCHOOL

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BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution registered 4 March 1996, the Charities Act 2011 and "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).

Objectives and activities

The aims of the Pre-school are to enhance the development and education of the children primarily under school age. Offering appropriate play, education and care facilities, family learning and extended hours groups. Offering opportunities for all children whatever their race, culture, religion, mean or ability ,encouraging the study of the needs of such children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This year has been a good year number wise. We have been working at full capacity with a long waiting list again. We are short of places to offer our parents who wish their child to attend full-day sessions.

Staff have had lots of training and we now have 4 SEN assistants and a new SENCO who is a qualified teacher.

We still have a high percentage of children with EAL (approx 90%) and still pride ourselves as being multi-cultural. We will be looking at festivals again and are still able to visit the local Gudwara this year. In fact one of my new staff members have grandparents that help out at the Gudwara, so we are welcomed there.

I have 16 members of staff at present, - We have added an additional team so that the children are well cared for and looked after in reasonable adult to child ratios.

All staff continue to keep up to date with relevant training when available to maintain practise and excellence.

Training includes safeguarding, first aid, food hygiene as well as other courses to enhance delivering the EYFS.

I continue to keep up to date with meetings and conferences as well as the ever-changing national information on government policies. I have recently completed and passed a course on 'neuro science' to further my knowledge.

We still plan to do an Autumn trip to allow the children to experience the wider world. The local common is a great place for children to visit, explore and develop their gross motor skills on the equipment provided there.

Our plans to expand Bevois Town pre-school are currently on hold until a later date as we have to pay the primary school for previous years of accommodation. We also have staff members expecting babies or are taking maternity leave which affects staff numbers and finances.

We had an Ofsted inspection Spring term (March) and received a 'good' rating from them.

We have managed to support families with additional funding from 'cash for kids' and Wave 105. This comes in the form of food/clothing vouchers.

We also claim additional money from Southampton city council for children with additional needs.

We are looking currently to recruit an apprentice.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms S Skinner

Miss D Taylor

Mr C Wyatt

Ms L Bottley

Ms C Stewart

The trustees' report was approved by the Board of Trustees.

.....
Mr C Wyatt
Trustee

Date:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEVOIS TOWN COMMUNITY PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Bevois Town Community Pre-School (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Alliott Wingham Limited

Kintyre House
70 High Street
Fareham
Hants
PO16 7BB

Dated:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Charitable activities		270,284	248,346
Other trading activities		-	1,000
Investments	2	1,847	594
Total income		<u>272,131</u>	<u>249,940</u>
<u>Expenditure on:</u>			
Charitable activities		<u>294,073</u>	<u>243,933</u>
Net (expenditure)/income for the year/ Net movement in funds		(21,942)	6,007
Fund balances at 1 September 2022		<u>251,271</u>	<u>245,264</u>
Fund balances at 31 August 2023		<u><u>229,329</u></u>	<u><u>251,271</u></u>

BEVOIS TOWN COMMUNITY PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6		3,053		3,053
Current assets					
Investments	7	84,392		82,713	
Cash at bank and in hand		154,864		176,436	
		<u>239,256</u>		<u>259,149</u>	
Creditors: amounts falling due within one year	8	<u>(12,980)</u>		<u>(10,931)</u>	
Net current assets			<u>226,276</u>		<u>248,218</u>
Total assets less current liabilities			<u><u>229,329</u></u>		<u><u>251,271</u></u>
Income funds					
Unrestricted funds			<u>229,329</u>		<u>251,271</u>
			<u><u>229,329</u></u>		<u><u>251,271</u></u>

The financial statements were approved by the Trustees on

.....
Mr C Wyatt
Trustee

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. All fee income is unrestricted.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

2 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	1,847	594

3 Trustees

None of the trustees (or any persons connected with them) claimed any expenses from charity during the year.

During the year, Ms D Taylor received remuneration of £41,125 (2022: £40,882). This salary is in relation to her role as lead practitioner and not as a trustee

4 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	16	16
Employment costs	2023	2022
	£	£
Wages and salaries	246,451	204,406
Social security costs	12,078	9,340
Other pension costs	4,826	3,928
	263,355	217,674

There were no employees whose annual remuneration was more than £60,000.

5 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

6 Tangible fixed assets

	Assets under construction £
Cost	
At 1 September 2022	3,053
At 31 August 2023	3,053
Carrying amount	
At 31 August 2023	3,053
At 31 August 2022	3,053

7 Current asset investments

	2023 £	2022 £
Unlisted investments	84,392	82,713

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,886	3,374
Other creditors	3,019	2,906
Accruals and deferred income	7,075	4,651
	12,980	10,931

9 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023	2022
INCOME AND ENDOWMENTS		
Investment Income		
Bank Interest	1,847	594
Charitable activities		
Fees & Vouchers	270,284	248,346
Grants		
Fundraising Events		1,000
	<u>272,131</u>	<u>249,940</u>
Other Income		
Other Income	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	<u>272,131</u>	<u>249,940</u>
Charitable Activities		
Wages	246,451	204,406
Social Security	12,078	9,340
Pensions	4,826	3,928
Office Costs	6,220	5,507
Other Costs	414	139
Staff Training	2,015	1,945
Other premises costs	9,446	1,885
Catering Costs	1,801	1,403
Consumables	415	222
Equipment	1,482	2,380
Staff Entertainment	732	1,835
Subscriptions	194	40
	<u>286,074</u>	<u>233,030</u>
Support Costs		
Governance Costs		
Legal and Professional fees	5,260	5,128
Accountancy Fees	2,739	5,624
Carried Forward	7,999	10,752
Governance Costs		
Brought Forward	7,999	10,752
Payroll fees	-	150
	<u>7,999</u>	<u>10,902</u>
Total Resource expended	<u>294,073</u>	<u>243,933</u>
Net income	- 21,942	6,007

Charity Registration No. 1053926 (England and Wales)

BEVOIS TOWN COMMUNITY PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

BEVOIS TOWN COMMUNITY PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms S Skinner
Miss D Taylor
Mr C Wyatt
Ms L Bottley
Ms C Stewart

Charity number

1053926

Independent examiner

Alliott Wingham Limited
Kintyre House
70 High Street
Fareham
Hants
PO16 7BB

BEVOIS TOWN COMMUNITY PRE-SCHOOL

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BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution registered 4 March 1996, the Charities Act 2011 and "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).

Objectives and activities

The aims of the Pre-school are to enhance the development and education of the children primarily under school age. Offering appropriate play, education and care facilities, family learning and extended hours groups. Offering opportunities for all children whatever their race, culture, religion, mean or ability ,encouraging the study of the needs of such children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This year has been a good year number wise. We have been working at full capacity with a long waiting list again. We are short of places to offer our parents who wish their child to attend full-day sessions.

Staff have had lots of training and we now have 4 SEN assistants and a new SENCO who is a qualified teacher.

We still have a high percentage of children with EAL (approx 90%) and still pride ourselves as being multi-cultural. We will be looking at festivals again and are still able to visit the local Gudwara this year. In fact one of my new staff members have grandparents that help out at the Gudwara, so we are welcomed there.

I have 16 members of staff at present, - We have added an additional team so that the children are well cared for and looked after in reasonable adult to child ratios.

All staff continue to keep up to date with relevant training when available to maintain practise and excellence.

Training includes safeguarding, first aid, food hygiene as well as other courses to enhance delivering the EYFS.

I continue to keep up to date with meetings and conferences as well as the ever-changing national information on government policies. I have recently completed and passed a course on 'neuro science' to further my knowledge.

We still plan to do an Autumn trip to allow the children to experience the wider world. The local common is a great place for children to visit, explore and develop their gross motor skills on the equipment provided there.

Our plans to expand Bevois Town pre-school are currently on hold until a later date as we have to pay the primary school for previous years of accommodation. We also have staff members expecting babies or are taking maternity leave which affects staff numbers and finances.

We had an Ofsted inspection Spring term (March) and received a 'good' rating from them.

We have managed to support families with additional funding from 'cash for kids' and Wave 105. This comes in the form of food/clothing vouchers.

We also claim additional money from Southampton city council for children with additional needs.

We are looking currently to recruit an apprentice.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms S Skinner

Miss D Taylor

Mr C Wyatt

Ms L Bottley

Ms C Stewart

The trustees' report was approved by the Board of Trustees.

.....
Mr C Wyatt
Trustee

Date:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEVOIS TOWN COMMUNITY PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Bevois Town Community Pre-School (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Alliott Wingham Limited

Kintyre House
70 High Street
Fareham
Hants
PO16 7BB

Dated:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Charitable activities		270,284	248,346
Other trading activities		-	1,000
Investments	2	1,847	594
Total income		<u>272,131</u>	<u>249,940</u>
<u>Expenditure on:</u>			
Charitable activities		<u>294,073</u>	<u>243,933</u>
Net (expenditure)/income for the year/ Net movement in funds		(21,942)	6,007
Fund balances at 1 September 2022		<u>251,271</u>	<u>245,264</u>
Fund balances at 31 August 2023		<u><u>229,329</u></u>	<u><u>251,271</u></u>

BEVOIS TOWN COMMUNITY PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6		3,053		3,053
Current assets					
Investments	7	84,392		82,713	
Cash at bank and in hand		154,864		176,436	
		<u>239,256</u>		<u>259,149</u>	
Creditors: amounts falling due within one year	8	<u>(12,980)</u>		<u>(10,931)</u>	
Net current assets			<u>226,276</u>		<u>248,218</u>
Total assets less current liabilities			<u><u>229,329</u></u>		<u><u>251,271</u></u>
Income funds					
Unrestricted funds			<u>229,329</u>		<u>251,271</u>
			<u><u>229,329</u></u>		<u><u>251,271</u></u>

The financial statements were approved by the Trustees on

.....
Mr C Wyatt
Trustee

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. All fee income is unrestricted.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

2 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	1,847	594

3 Trustees

None of the trustees (or any persons connected with them) claimed any expenses from charity during the year.

During the year, Ms D Taylor received remuneration of £41,125 (2022: £40,882). This salary is in relation to her role as lead practitioner and not as a trustee

4 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	16	16
Employment costs	2023	2022
	£	£
Wages and salaries	246,451	204,406
Social security costs	12,078	9,340
Other pension costs	4,826	3,928
	263,355	217,674

There were no employees whose annual remuneration was more than £60,000.

5 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

6 Tangible fixed assets

	Assets under construction £
Cost	
At 1 September 2022	3,053
At 31 August 2023	3,053
Carrying amount	
At 31 August 2023	3,053
At 31 August 2022	3,053

7 Current asset investments

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Unlisted investments	84,392	82,713

8 Creditors: amounts falling due within one year

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Other taxation and social security	2,886	3,374
Other creditors	3,019	2,906
Accruals and deferred income	7,075	4,651
	12,980	10,931

9 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023	2022
INCOME AND ENDOWMENTS		
Investment Income		
Bank Interest	1,847	594
Charitable activities		
Fees & Vouchers	270,284	248,346
Grants		
Fundraising Events		1,000
	<u>272,131</u>	<u>249,940</u>
Other Income		
Other Income	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	<u>272,131</u>	<u>249,940</u>
Charitable Activities		
Wages	246,451	204,406
Social Security	12,078	9,340
Pensions	4,826	3,928
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Other Costs	414	139
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Consumables	415	222
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Subscriptions	194	40
	<u>286,074</u>	<u>233,030</u>
Support Costs		
Governance Costs		
Legal and Professional fees	5,260	5,128
Accountancy Fees	2,739	5,624
Carried Forward	7,999	10,752
Governance Costs		
Brought Forward	7,999	10,752
Payroll fees	-	150
	<u>7,999</u>	<u>10,902</u>
Total Resource expended	<u>294,073</u>	<u>243,933</u>
Net income	- 21,942	6,007

Charity Registration No. 1053926 (England and Wales)

BEVOIS TOWN COMMUNITY PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

BEVOIS TOWN COMMUNITY PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms S Skinner
Miss D Taylor
Mr C Wyatt
Ms L Bottley
Ms C Stewart

Charity number

1053926

Independent examiner

Alliott Wingham Limited
Kintyre House
70 High Street
Fareham
Hants
PO16 7BB

BEVOIS TOWN COMMUNITY PRE-SCHOOL

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BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution registered 4 March 1996, the Charities Act 2011 and "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).

Objectives and activities

The aims of the Pre-school are to enhance the development and education of the children primarily under school age. Offering appropriate play, education and care facilities, family learning and extended hours groups. Offering opportunities for all children whatever their race, culture, religion, mean or ability ,encouraging the study of the needs of such children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This year has been a good year number wise. We have been working at full capacity with a long waiting list again. We are short of places to offer our parents who wish their child to attend full-day sessions.

Staff have had lots of training and we now have 4 SEN assistants and a new SENCO who is a qualified teacher.

We still have a high percentage of children with EAL (approx 90%) and still pride ourselves as being multi-cultural. We will be looking at festivals again and are still able to visit the local Gudwara this year. In fact one of my new staff members have grandparents that help out at the Gudwara, so we are welcomed there.

I have 16 members of staff at present, - We have added an additional team so that the children are well cared for and looked after in reasonable adult to child ratios.

All staff continue to keep up to date with relevant training when available to maintain practise and excellence.

Training includes safeguarding, first aid, food hygiene as well as other courses to enhance delivering the EYFS.

I continue to keep up to date with meetings and conferences as well as the ever-changing national information on government policies. I have recently completed and passed a course on 'neuro science' to further my knowledge.

We still plan to do an Autumn trip to allow the children to experience the wider world. The local common is a great place for children to visit, explore and develop their gross motor skills on the equipment provided there.

Our plans to expand Bevois Town pre-school are currently on hold until a later date as we have to pay the primary school for previous years of accommodation. We also have staff members expecting babies or are taking maternity leave which affects staff numbers and finances.

We had an Ofsted inspection Spring term (March) and received a 'good' rating from them.

We have managed to support families with additional funding from 'cash for kids' and Wave 105. This comes in the form of food/clothing vouchers.

We also claim additional money from Southampton city council for children with additional needs.

We are looking currently to recruit an apprentice.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms S Skinner

Miss D Taylor

Mr C Wyatt

Ms L Bottley

Ms C Stewart

The trustees' report was approved by the Board of Trustees.

.....
Mr C Wyatt
Trustee

Date:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEVOIS TOWN COMMUNITY PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Bevois Town Community Pre-School (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Alliott Wingham Limited

Kintyre House
70 High Street
Fareham
Hants
PO16 7BB

Dated:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>			
Charitable activities		270,284	248,346
Other trading activities		-	1,000
Investments	2	1,847	594
Total income		<u>272,131</u>	<u>249,940</u>
<u>Expenditure on:</u>			
Charitable activities		<u>294,073</u>	<u>243,933</u>
Net (expenditure)/income for the year/ Net movement in funds		(21,942)	6,007
Fund balances at 1 September 2022		<u>251,271</u>	<u>245,264</u>
Fund balances at 31 August 2023		<u><u>229,329</u></u>	<u><u>251,271</u></u>

BEVOIS TOWN COMMUNITY PRE-SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6		3,053		3,053
Current assets					
Investments	7	84,392		82,713	
Cash at bank and in hand		154,864		176,436	
		<u>239,256</u>		<u>259,149</u>	
Creditors: amounts falling due within one year	8	<u>(12,980)</u>		<u>(10,931)</u>	
Net current assets			<u>226,276</u>		<u>248,218</u>
Total assets less current liabilities			<u><u>229,329</u></u>		<u><u>251,271</u></u>
Income funds					
Unrestricted funds			<u>229,329</u>		<u>251,271</u>
			<u><u>229,329</u></u>		<u><u>251,271</u></u>

The financial statements were approved by the Trustees on

.....
Mr C Wyatt
Trustee

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. All fee income is unrestricted.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

2 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	1,847	594

3 Trustees

None of the trustees (or any persons connected with them) claimed any expenses from charity during the year.

During the year, Ms D Taylor received remuneration of £41,125 (2022: £40,882). This salary is in relation to her role as lead practitioner and not as a trustee

4 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	16	16
Employment costs	2023	2022
	£	£
Wages and salaries	246,451	204,406
Social security costs	12,078	9,340
Other pension costs	4,826	3,928
	263,355	217,674

There were no employees whose annual remuneration was more than £60,000.

5 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

6 Tangible fixed assets

	Assets under construction £
Cost	
At 1 September 2022	3,053
At 31 August 2023	3,053
Carrying amount	
At 31 August 2023	3,053
At 31 August 2022	3,053

7 Current asset investments

	2023 £	2022 £
Unlisted investments	84,392	82,713

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,886	3,374
Other creditors	3,019	2,906
Accruals and deferred income	7,075	4,651
	12,980	10,931

9 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023	2022
INCOME AND ENDOWMENTS		
Investment Income		
Bank Interest	1,847	594
Charitable activities		
Fees & Vouchers	270,284	248,346
Grants		
Fundraising Events		1,000
	<u>272,131</u>	<u>249,940</u>
Other Income		
Other Income	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	<u>272,131</u>	<u>249,940</u>
Charitable Activities		
Wages	246,451	204,406
Social Security	12,078	9,340
Pensions	4,826	3,928
Office Costs	6,220	5,507
Other Costs	414	139
Staff Training	2,015	1,945
Other premises costs	9,446	1,885
Catering Costs	1,801	1,403
Consumables	415	222
Equipment	1,482	2,380
Staff Entertainment	732	1,835
Subscriptions	194	40
	<u>286,074</u>	<u>233,030</u>
Support Costs		
Governance Costs		
Legal and Professional fees	5,260	5,128
Accountancy Fees	2,739	5,624
Carried Forward	7,999	10,752
Governance Costs		
Brought Forward	7,999	10,752
Payroll fees	-	150
	<u>7,999</u>	<u>10,902</u>
Total Resource expended	<u>294,073</u>	<u>243,933</u>
Net income	- 21,942	6,007

Accounts



Community Preschool, Cedar Road, Southampton, SO14 6RU

Tel.: 02380 331883

Email: bevoistownpre-school@hotmail.co.uk

Website: www.bevoispre-school.org.uk

Registered Charity No. 105392

October 22

This year has been a good year. We made up from the quieter months of Covid and became full, and short of places to offer our parents again. Staff have lots of training and we now have 3 SEN assistants that are qualified to L3 in SEN.

We still have a high percentage of children with EAL (approx 90%) and still pride ourselves as being multi-cultural. We will be looking at festivals again, and maybe able to visit the local Gudwara again this year.

I have 16 members of staff at present, - 11 fulltime, and 2 part time (this includes admin). We will be adding an additional team so that the children are well cared for and looked after in reasonable adult to child ratios.

All staff continue to keep up to date with relevant training when available to maintain practise and excellence. Chloe is starting a foundation degree in September which we have managed to get funding for.

Training includes safeguarding, first aid, food hygiene as well as other courses to enhance delivering the EYFS.

I continue to keep up to date with meetings and conferences as well as the ever-changing national information on COVID 19 and other government policies.

We still plan to do an Autumn trip (probably with smaller numbers at a time) to allow the children to experience the wider world.

Our plans to expand Bevois Town pre-school are currently on hold until a later date and new staff have been trained.

We had an Ofsted inspection Spring term (March) and received a 'good' rating from them.

Charity Registration No. 1053926 (England and Wales)

BEVOIS TOWN COMMUNITY PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

BEVOIS TOWN COMMUNITY PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms S Skinner
Miss D Taylor
Mr C Wyatt
Ms L Bottley
Ms C Stewart

(Appointed 27 April 2022)

Charity number

1053926

Independent examiner

Alliott Wingham Limited
Kintyre House
70 High Street
Fareham
Hants
PO16 7BB

BEVOIS TOWN COMMUNITY PRE-SCHOOL

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Balance sheet	5
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BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution registered 4 March 1996, the Charities Act 2011 and "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).

Objectives and activities

The aims of the Pre-school are to enhance the development and education of the children primarily under school age. Offering appropriate play, education and care facilities, family learning and extended hours groups. Offering opportunities for all children whatever their race, culture, religion, mean or ability ,encouraging the study of the needs of such children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This year has been a good year. We made up from the quieter months of Covid and became full, and short of places to offer our parents again. Staff have lots of training and we now have 3 SEN assistants that are qualified to L3 in SEN.

We still have a high percentage of children with EAL (approx 90%) and still pride ourselves as being multi-cultural. We will be looking at festivals again, and maybe able to visit the local Gudwara again this year.

We have 16 members of staff at present, - 14 fulltime, and 2 part time (this includes admin). We will be adding an additional team so that the children are well cared for and looked after in reasonable adult to child ratios.

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We still plan to do an Autumn trip (probably with smaller numbers at a time) to allow the children to experience the wider world.

Our plans to expand Bevois Town pre-school are currently on hold until a later date and new staff have been trained.

We had an Ofsted inspection Spring term (March) and received a 'good' rating from them.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms S Skinner
Miss D Taylor
Mr C Wyatt
Ms L Bottley
Ms C Stewart

(Appointed 27 April 2022)

The trustees' report was approved by the Board of Trustees.



.....

Mr C Wyatt

Trustee

05-11-2022

Date:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEVOIS TOWN COMMUNITY PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Bevois Town Community Pre-School (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Alliott Wingham Ltd

Alliott Wingham Limited

Kintyre House
70 High Street
Fareham
Hants
PO16 7BB

04-11-2022

Dated:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

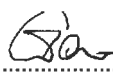
		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies		-	9,364
Charitable activities		248,346	256,015
Other trading activities		1,000	-
Investments	2	594	501
Total income		<u>249,940</u>	<u>265,880</u>
<u>Expenditure on:</u>			
Charitable activities		<u>243,933</u>	<u>206,762</u>
Net income for the year/ Net movement in funds		6,007	59,118
Fund balances at 1 September 2021		245,264	186,146
Fund balances at 31 August 2022		<u>251,271</u>	<u>245,264</u>

BEVOIS TOWN COMMUNITY PRE-SCHOOL**BALANCE SHEET****AS AT 31 AUGUST 2022**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	5		3,053		3,053
Current assets					
Investments	6	82,713		82,144	
Cash at bank and in hand		176,436		167,002	
		<u>259,149</u>		<u>249,146</u>	
Creditors: amounts falling due within one year	7	(10,931)		(6,935)	
Net current assets			<u>248,218</u>		<u>242,211</u>
Total assets less current liabilities			<u><u>251,271</u></u>		<u><u>245,264</u></u>
Income funds					
Unrestricted funds			<u>251,271</u>		<u>245,264</u>
			<u><u>251,271</u></u>		<u><u>245,264</u></u>

05-11-2022

The financial statements were approved by the Trustees on



 Mr C Wyatt
 Trustee

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. All fee income is unrestricted.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

BEVOIS TOWN COMMUNITY PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 AUGUST 2022****2 Investments**

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	594	501

3 Trustees

None of the trustees (or any persons connected with them) claimed any expenses from charity during the year.

During the year, Ms D Taylor received remuneration of £40,882 (2021: £37,913). This salary is in relation to her role as lead practitioner and not as a trustee

4 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	16	15

Employment costs	2022 £	2021 £
Wages and salaries	204,406	179,311
Social security costs	9,340	6,368
Other pension costs	3,928	3,762
	<u>217,674</u>	<u>189,441</u>

There were no employees whose annual remuneration was more than £60,000.

BEVOIS TOWN COMMUNITY PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 AUGUST 2022**5 Tangible fixed assets**

	Assets under construction £
Cost	
At 1 September 2021	3,053
At 31 August 2022	<u>3,053</u>
Carrying amount	
At 31 August 2022	<u>3,053</u>
At 31 August 2021	<u>3,053</u>

6 Current asset investments

	2022 £	2021 £
Unlisted investments	<u>82,713</u>	<u>82,144</u>

7 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,374	4,290
Other creditors	2,906	2,645
Accruals and deferred income	4,651	-
	<u>10,931</u>	<u>6,935</u>

8 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022	2021
INCOME AND ENDOWMENTS		
Investment Income		
Bank Interest	594	501
Charitable activities		
Fees & Vouchers	248,346	254,596
Grants		1,419
Fundraising Events	1,000	
	<u>249,940</u>	<u>256,516</u>
Other Income		
Other Income		-
Coronavirus job retention scheme grant	-	9,364
	<u>-</u>	<u>9,364</u>
Total incoming resources	<u>249,940</u>	<u>265,880</u>
Charitable Activities		
Wages	204,406	179,311
Social Security	9,340	6,368
Pensions	3,928	3,762
Insurance	-	96
Office Costs	5,507	2,967
Other Costs	139	781
Staff Training	1,945	1,529
Other premises costs	1,885	1,436
Catering Costs	1,403	1,326
Consumables	222	43
Equipment	2,380	186
Staff Entertainment	1,835	389
Subscriptions	40	
	<u>233,030</u>	<u>198,194</u>
Support Costs		
Governance Costs		
Legal and Professional fees	5,128	5,100
Accountancy Fees	5,624	1,560
Carried Forward	10,752	6,660
Governance Costs		
Brought Forward	10,752	6,660
Payroll fees	150	1,908
	<u>10,902</u>	<u>8,568</u>
Total Resource expended	<u>243,933</u>	<u>206,762</u>
Net income	6,007	59,118

Charity Registration No. 1053926 (England and Wales)

BEVOIS TOWN COMMUNITY PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

BEVOIS TOWN COMMUNITY PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms S Skinner
Miss D Taylor
Mr C Wyatt
Ms L Bottley
Ms C Stewart

(Appointed 27 April 2022)

Charity number

1053926

Independent examiner

Alliott Wingham Limited
Kintyre House
70 High Street
Fareham
Hants
PO16 7BB

BEVOIS TOWN COMMUNITY PRE-SCHOOL

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BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution registered 4 March 1996, the Charities Act 2011 and "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).

Objectives and activities

The aims of the Pre-school are to enhance the development and education of the children primarily under school age. Offering appropriate play, education and care facilities, family learning and extended hours groups. Offering opportunities for all children whatever their race, culture, religion, mean or ability ,encouraging the study of the needs of such children and their families.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This year has been a good year. We made up from the quieter months of Covid and became full, and short of places to offer our parents again. Staff have lots of training and we now have 3 SEN assistants that are qualified to L3 in SEN.

We still have a high percentage of children with EAL (approx 90%) and still pride ourselves as being multi-cultural. We will be looking at festivals again, and maybe able to visit the local Gudwara again this year.

We have 16 members of staff at present, - 14 fulltime, and 2 part time (this includes admin). We will be adding an additional team so that the children are well cared for and looked after in reasonable adult to child ratios.

All staff continue to keep up to days with relevant training when available to maintain practise and excellence. Chloe is starting a foundation degree in September which we have managed to get funding for.

Training includes safeguarding, first aid, food hygiene as well as other courses to enhance delivering the EYFS.

We continue to keep up to date with meetings and conferences as well as the ever-changing national information on COVID 19 and other government policies.

We still plan to do an Autumn trip (probably with smaller numbers at a time) to allow the children to experience the wider world.

Our plans to expand Bevois Town pre-school are currently on hold until a later date and new staff have been trained.

We had an Ofsted inspection Spring term (March) and received a 'good' rating from them.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms S Skinner
Miss D Taylor
Mr C Wyatt
Ms L Bottley
Ms C Stewart

(Appointed 27 April 2022)

The trustees' report was approved by the Board of Trustees.



.....

Mr C Wyatt

Trustee

05-11-2022

Date:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEVOIS TOWN COMMUNITY PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Bevois Town Community Pre-School (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Alliott Wingham Ltd

Alliott Wingham Limited

Kintyre House
70 High Street
Fareham
Hants
PO16 7BB

04-11-2022

Dated:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

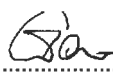
		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies		-	9,364
Charitable activities		248,346	256,015
Other trading activities		1,000	-
Investments	2	594	501
Total income		<u>249,940</u>	<u>265,880</u>
<u>Expenditure on:</u>			
Charitable activities		<u>243,933</u>	<u>206,762</u>
Net income for the year/ Net movement in funds		6,007	59,118
Fund balances at 1 September 2021		245,264	186,146
Fund balances at 31 August 2022		<u><u>251,271</u></u>	<u><u>245,264</u></u>

BEVOIS TOWN COMMUNITY PRE-SCHOOL**BALANCE SHEET****AS AT 31 AUGUST 2022**

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	5		3,053		3,053
Current assets					
Investments	6	82,713		82,144	
Cash at bank and in hand		176,436		167,002	
		<u>259,149</u>		<u>249,146</u>	
Creditors: amounts falling due within one year	7	(10,931)		(6,935)	
Net current assets			<u>248,218</u>		<u>242,211</u>
Total assets less current liabilities			<u><u>251,271</u></u>		<u><u>245,264</u></u>
Income funds					
Unrestricted funds			<u>251,271</u>		<u>245,264</u>
			<u><u>251,271</u></u>		<u><u>245,264</u></u>

05-11-2022

The financial statements were approved by the Trustees on



 Mr C Wyatt
 Trustee

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. All fee income is unrestricted.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

BEVOIS TOWN COMMUNITY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

BEVOIS TOWN COMMUNITY PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 AUGUST 2022****2 Investments**

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	594	501

3 Trustees

None of the trustees (or any persons connected with them) claimed any expenses from charity during the year.

During the year, Ms D Taylor received remuneration of £40,882 (2021: £37,913). This salary is in relation to her role as lead practitioner and not as a trustee

4 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	16	15

Employment costs	2022 £	2021 £
Wages and salaries	204,406	179,311
Social security costs	9,340	6,368
Other pension costs	3,928	3,762
	<u>217,674</u>	<u>189,441</u>

There were no employees whose annual remuneration was more than £60,000.

BEVOIS TOWN COMMUNITY PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 AUGUST 2022**5 Tangible fixed assets**

	Assets under construction £
Cost	
At 1 September 2021	3,053
At 31 August 2022	<u>3,053</u>
Carrying amount	
At 31 August 2022	<u>3,053</u>
At 31 August 2021	<u>3,053</u>

6 Current asset investments

	2022 £	2021 £
Unlisted investments	<u>82,713</u>	<u>82,144</u>

7 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,374	4,290
Other creditors	2,906	2,645
Accruals and deferred income	4,651	-
	<u>10,931</u>	<u>6,935</u>

8 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022	2021
INCOME AND ENDOWMENTS		
Investment Income		
Bank Interest	594	501
Charitable activities		
Fees & Vouchers	248,346	254,596
Grants		1,419
Fundraising Events	1,000	
	249,940	256,516
Other Income		
Other Income		-
Coronavirus job retention scheme grant	-	9,364
	-	9,364
Total incoming resources	249,940	265,880
Charitable Activities		
Wages	204,406	179,311
Social Security	9,340	6,368
Pensions	3,928	3,762
Insurance	-	96
Office Costs	5,507	2,967
Other Costs	139	781
Staff Training	1,945	1,529
Other premises costs	1,885	1,436
Catering Costs	1,403	1,326
Consumables	222	43
Equipment	2,380	186
Staff Entertainment	1,835	389
Subscriptions	40	
	233,030	198,194
Support Costs		
Governance Costs		
Legal and Professional fees	5,128	5,100
Accountancy Fees	5,624	1,560
Carried Forward	10,752	6,660
Governance Costs		
Brought Forward	10,752	6,660
Payroll fees	150	1,908
	10,902	8,568
Total Resource expended	243,933	206,762
Net income	6,007	59,118

Accounts



Community Preschool, Cedar Road, Southampton, SO14 6RU

Tel.: 02380 331883

Email: bevoistownpre-school@hotmail.co.uk

Website: www.bevoispre-school.org.uk

Registered Charity No. 105392

September 2021

This year has been a strange year again, as it has been for everyone. Many parents decided to keep their children at home and we offered care and education to those that requested it at the preschool.

We are hoping that by the end of September 21/ beginning of October 21 we will be at full capacity again. We are staggering September intake to allow a smoother transition.

For the entire summer term families received a large pile of suggested activities to educate and care for their child whilst at home and to view the learning taking place in the preschool. Staff, continued to be in regular contact with their children via face timing and telephone conversations.

Our vulnerable children were visited personally (garden visits). The new children due to start this September 21 were visited at home as an additional transition benefit.

Staff completed free online training during this period as well as senior staff attending first aid and safeguarding courses in person.

In January 2022 we again hope to be full with a waiting list, as we have many children who will turn 3 years of age around this time, on our waiting list. We were completely full by close of school in July 21.

We still have a high percentage of children with EAL (approx 90%) and still pride ourselves as being multi-cultural. We will be looking at festivals again, and celebrating a variety of cultural events.

I have 11 members of staff at present, and 2 apprentices. I am looking for another full time member of staff.

All staff continue to keep up to date with relevant training when available to maintain practise and excellence.

Training includes safeguarding, first aid, food hygiene as well as other courses to enhance delivering the new EYFS. I have 3 staff that work with SEN children. Two of them now hold a L3 in SEN certificate.

I continue to keep up to date with meetings and conferences as well as the ever changing national information on COVID 19. We have a new updated risk assessment and COVID policy.

We managed to do a picnic to the common July 21 and managed with just staff members, so that the children could still experience the 'wider world'.

We still plan to do an Autumn trip (probably with smaller numbers at a time) to allow the children to experience the wider world further.

Our plans to expand Bevois Town pre-school are currently on hold until the pandemic is over and our waiting list is large again.

BEVOIS TOWN COMMUNITY PRE-SCHOOL
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

BEVOIS TOWN COMMUNITY PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

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Detailed Statement of Financial Activities	11 to 12

BEVOIS TOWN COMMUNITY PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report together with the financial statements of the charity for the year ended 31 August 2021. The charity is unincorporated and prepares its accounts on an accruals basis.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's constitution registered on 4 March 1996, the Charities Act 2011, and the 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).

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to advance the development and education of children, primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through play.

The charity achieves these objectives by offering appropriate play, education and care facilities, family learning and extended hours groups, offering opportunities for all children whatever their race, culture, religion, or ability, and encouraging the study of the needs of such children and their families.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

ACHIEVEMENT AND PERFORMANCE

This year has been a strange year again, as it has been for everyone. Many parents decided to keep their children at home and we offered care and education to those that requested it at the preschool.

We were completely full by close of school in July 2021 and we are expecting to be at full capacity again in the autumn. We are staggering September intake to allow a smoother transition.

For the entire summer term families received a large list of suggested activities, to educate and care for their child whilst at home and to view the learning taking place in the preschool. Staff continued to be in regular contact with their children via face time and telephone conversations.

Our vulnerable children were visited personally (garden visits). The new children due to start this September 2021 were visited at home as an additional transition benefit.

Staff completed free online training during this period as well as senior staff attending first aid and safeguarding courses in person.

In January 2022 we again hope to be full with a waiting list, as we have many children who will turn 3 years of age around this time, on our waiting list.

We still have a high percentage of children with English as an additional language (approximately 90%) and still pride ourselves as being multi-cultural. We will be looking at festivals again, and celebrating a variety of cultural events.

We have 11 members of staff at present, and 2 apprentices. We are looking for another full time member of staff.

All staff continue to keep up to date with relevant training when available to maintain practise and excellence.

Training includes safeguarding, first aid, food hygiene as well as other courses to enhance delivering the new EYFS. We have 3 staff that work with SEN children. Two of them now hold a L3 in SEN certificate.

We continue to keep up to date with meetings and conferences as well as the ever changing national information on COVID 19. We have a new updated risk assessment and COVID policy.

We organised a picnic to the common July 2021 and managed with just staff members, so that the children could still experience the 'wider world'.

We still plan to do an Autumn trip (probably with smaller numbers at a time) to allow the children to experience the wider world further.

Our plans to expand Bevois Town pre-school are currently on hold until the pandemic is over and our waiting list is large again.

FINANCIAL REVIEW

Incoming resources totalled £265,880 (2020: £220,568) for the year and resources expended were £206,762 (2020: £221,443), giving a surplus of £59,118 (2020: deficit of £875) for the year and total funds carried forward of £245,264 (2020: £186,146).

The Trustees have concluded that the charity is a going concern for at least 12 months following the signature of these financial statements. The Trustees have considered the impact on the charity of COVID-19 and the charity's prospects, recognising the high degree of uncertainty. The impact of these uncertainties on the consideration of going concern is set out in note 1 to the financial statements.

RESERVES POLICY

The Trustees aim to ensure that reserves of approximately £170,000 are held to cover the pre-school's running costs for a period of nine months. The Trustees consider the financial position of the charity to be satisfactory.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

PUBLIC BENEFIT

The charity's activities ensure the operation of a pre-school for the benefit of residents of Bevois Town in the city of Southampton.

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in deciding what activities the charity should undertake.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1053926

Principal address

Bevois Town Primary School
Cedar Road
Southampton
Hampshire
SO14 6RU

Trustees

C Stewart
D Taylor
C Wyatt
A Hracs
S Skinner

Independent Examiner

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

Bankers

Co-Operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Approved by order of the board of trustees on 03/11/2021 and signed on its behalf by:

Colin Wyatt

Colin Wyatt (Nov 3, 2021 09:29 GMT)

.....
C Wyatt - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEVOIS TOWN COMMUNITY PRE-SCHOOL

Independent examiner's report to the trustees of Bevois Town Community Pre-School

I report to the charity trustees on my examination of the accounts of Bevois Town Community Pre-School (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Michaela Johns

Michaela Johns
FCCA
Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

Date: 03/11/2021

BEVOIS TOWN COMMUNITY PRE-SCHOOL**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school		256,015	217,788
Investment income	2	501	1,087
Other income		9,364	1,693
Total		265,880	220,568
 EXPENDITURE ON			
Charitable activities			
Pre-school		206,762	221,443
NET INCOME/(EXPENDITURE)		59,118	(875)
 RECONCILIATION OF FUNDS			
Total funds brought forward		186,146	187,021
TOTAL FUNDS CARRIED FORWARD		245,264	186,146

The notes form part of these financial statements

BEVOIS TOWN COMMUNITY PRE-SCHOOL

**BALANCE SHEET
31 AUGUST 2021**

		2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	3,053	3,053
CURRENT ASSETS			
Investments	6	82,144	81,732
Cash in hand		167,002	104,301
		249,146	186,033
CREDITORS			
Amounts falling due within one year	7	(6,935)	(2,940)
NET CURRENT ASSETS		242,211	183,093
TOTAL ASSETS LESS CURRENT LIABILITIES		245,264	186,146
NET ASSETS		245,264	186,146
FUNDS	8		
Unrestricted funds		245,264	186,146
TOTAL FUNDS		245,264	186,146

The financial statements were approved by the Board of Trustees and authorised for issue on
03/11/2021..... and were signed on its behalf by:

Diane Taylor

Diane Taylor (Nov 3, 2021 11:33 GMT)

.....
 D Taylor - Trustee

Colin Wyatt

Colin Wyatt (Nov 3, 2021 09:29 GMT)

.....
 C Wyatt - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The trustees have considered the impact and risk on the company of COVID-19 and the charity's prospects, recognising the high degree of uncertainty. The trustees have concluded that with the right management actions the charity is a going concern for at least 12 months following the signature of the financial statements. Accordingly the trustees have prepared the financial statements on this basis.

Income

All fee income is unrestricted and is credited to the income and expenditure account in the year in which it is receivable. Fundraising income is treated as income in the year in which it is received.

Government Grant

The following government grants have been received during the year:

Coronavirus Job Retention Scheme: the accrual model has been used to recognise the grant on a systematic basis over the periods in which the related staff costs are incurred.

Expenditure

Costs of charitable activities consist of all expenditure incurred in the year in operating the pre-school. Expenditure on pre-school equipment is recognised in the Statement of Financial Activities as these assets are not considered to have a useful life significantly longer than one year. Expenditure has been charged to the Statement of Financial Activities on the accruals basis. Value Added Tax is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings under construction - Depreciation is not charged as the asset has not yet been brought into use.

Taxation

The charity is exempt from tax on its charitable activities.

Movement in funds

The only fund is the general fund, which is unrestricted. The general fund represents the free funds of the charity which are not designated for particular purposes.

Investments

This represents cash held on deposit on an annual basis. The investment is held within the United Kingdom.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

2. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	501	1,087
	<u>501</u>	<u>1,087</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

During the year, Ms D Taylor received remuneration totalling £37,913 (2020: £37,536). The salary is in respect of her role as lead practitioner and not as a trustee.

During the year, Mr C Wyatt received remuneration totalling £5,000 (2020: £1,250). The payment is in respect of managing admin, financial and development services on behalf of the school and not as a trustee.

There were no other transactions with trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

4. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	179,311	197,093
Social security costs	6,368	6,710
Other pension costs	3,762	3,831
	<u>189,441</u>	<u>207,634</u>

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

	2021	2020
	15	16
Number of employees	<u>15</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Buildings under construction £
COST	
At 1 September 2020 and 31 August 2021	<u>3,053</u>
NET BOOK VALUE	
At 31 August 2021	<u>3,053</u>
At 31 August 2020	<u>3,053</u>

BEVOIS TOWN COMMUNITY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

6. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Short term deposits	82,144	81,732

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Taxation and social security	4,290	254
Other creditors	2,645	2,686
	6,935	2,940

8. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At
	£	£	31.8.21 £
Unrestricted funds			
General fund	186,146	59,118	245,264
TOTAL FUNDS	186,146	59,118	245,264

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	265,880	(206,762)	59,118
TOTAL FUNDS	265,880	(206,762)	59,118

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At
	£	£	31.8.20 £
Unrestricted funds			
General fund	187,021	(875)	186,146
TOTAL FUNDS	187,021	(875)	186,146

BEVOIS TOWN COMMUNITY PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021****8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	220,568	(221,443)	(875)
TOTAL FUNDS	<u>220,568</u>	<u>(221,443)</u>	<u>(875)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021, nor for the year ended 31 August 2020, other than those disclosed in note 3 to the accounts.

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Investment income		
Bank interest	501	1,087
Charitable activities		
Fees	17,637	22,070
Vouchers	236,959	195,718
Grants	1,419	-
	256,015	217,788
Other income		
Other income	-	1,162
Coronavirus job retention scheme grant	9,364	531
	9,364	1,693
Total incoming resources	265,880	220,568
EXPENDITURE		
Charitable activities		
Wages	179,311	197,093
Social security	6,368	6,710
Pensions	3,762	3,831
Insurance	96	180
Office costs	2,967	2,167
Other costs	781	1,784
Staff training	1,529	1,542
Other premises cost	1,436	1,466
Catering costs	1,326	1,093
Consumables	43	125
Equipment	186	503
Staff entertainment	389	1,747
	198,194	218,241
Support costs		
Management		
Sundries	-	46
Governance costs		
Legal and professional fees	5,100	-
Accountancy fees	1,560	1,524
Carried forward	6,660	1,524

This page does not form part of the statutory financial statements

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
Governance costs		
Brought forward	6,660	1,524
Payroll fees	1,908	1,632
	8,568	3,156
Total resources expended	206,762	221,443
Net income/(expenditure)	59,118	(875)

This page does not form part of the statutory financial statements

BEVOIS TOWN COMMUNITY PRE-SCHOOL
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

BEVOIS TOWN COMMUNITY PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

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BEVOIS TOWN COMMUNITY PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report together with the financial statements of the charity for the year ended 31 August 2021. The charity is unincorporated and prepares its accounts on an accruals basis.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's constitution registered on 4 March 1996, the Charities Act 2011, and the 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).

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to advance the development and education of children, primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through play.

The charity achieves these objectives by offering appropriate play, education and care facilities, family learning and extended hours groups, offering opportunities for all children whatever their race, culture, religion, or ability, and encouraging the study of the needs of such children and their families.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

ACHIEVEMENT AND PERFORMANCE

This year has been a strange year again, as it has been for everyone. Many parents decided to keep their children at home and we offered care and education to those that requested it at the preschool.

We were completely full by close of school in July 2021 and we are expecting to be at full capacity again in the autumn. We are staggering September intake to allow a smoother transition.

For the entire summer term families received a large list of suggested activities, to educate and care for their child whilst at home and to view the learning taking place in the preschool. Staff continued to be in regular contact with their children via face time and telephone conversations.

Our vulnerable children were visited personally (garden visits). The new children due to start this September 2021 were visited at home as an additional transition benefit.

Staff completed free online training during this period as well as senior staff attending first aid and safeguarding courses in person.

In January 2022 we again hope to be full with a waiting list, as we have many children who will turn 3 years of age around this time, on our waiting list.

We still have a high percentage of children with English as an additional language (approximately 90%) and still pride ourselves as being multi-cultural. We will be looking at festivals again, and celebrating a variety of cultural events.

We have 11 members of staff at present, and 2 apprentices. We are looking for another full time member of staff.

All staff continue to keep up to date with relevant training when available to maintain practise and excellence.

Training includes safeguarding, first aid, food hygiene as well as other courses to enhance delivering the new EYFS. We have 3 staff that work with SEN children. Two of them now hold a L3 in SEN certificate.

We continue to keep up to date with meetings and conferences as well as the ever changing national information on COVID 19. We have a new updated risk assessment and COVID policy.

We organised a picnic to the common July 2021 and managed with just staff members, so that the children could still experience the 'wider world'.

We still plan to do an Autumn trip (probably with smaller numbers at a time) to allow the children to experience the wider world further.

Our plans to expand Bevois Town pre-school are currently on hold until the pandemic is over and our waiting list is large again.

FINANCIAL REVIEW

Incoming resources totalled £265,880 (2020: £220,568) for the year and resources expended were £206,762 (2020: £221,443), giving a surplus of £59,118 (2020: deficit of £875) for the year and total funds carried forward of £245,264 (2020: £186,146).

The Trustees have concluded that the charity is a going concern for at least 12 months following the signature of these financial statements. The Trustees have considered the impact on the charity of COVID-19 and the charity's prospects, recognising the high degree of uncertainty. The impact of these uncertainties on the consideration of going concern is set out in note 1 to the financial statements.

RESERVES POLICY

The Trustees aim to ensure that reserves of approximately £170,000 are held to cover the pre-school's running costs for a period of nine months. The Trustees consider the financial position of the charity to be satisfactory.

BEVOIS TOWN COMMUNITY PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021

PUBLIC BENEFIT

The charity's activities ensure the operation of a pre-school for the benefit of residents of Bevois Town in the city of Southampton.

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in deciding what activities the charity should undertake.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1053926

Principal address

Bevois Town Primary School
Cedar Road
Southampton
Hampshire
SO14 6RU

Trustees

C Stewart
D Taylor
C Wyatt
A Hracs
S Skinner

Independent Examiner

Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

Bankers

Co-Operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Approved by order of the board of trustees on 03/11/2021 and signed on its behalf by:

Colin Wyatt

Colin Wyatt (Nov 3, 2021 09:29 GMT)

.....
C Wyatt - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEVOIS TOWN COMMUNITY PRE-SCHOOL

Independent examiner's report to the trustees of Bevois Town Community Pre-School

I report to the charity trustees on my examination of the accounts of Bevois Town Community Pre-School (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Michaela Johns

Michaela Johns
FCCA
Hopper Williams & Bell Limited
Chartered Accountants
Highland House
Mayflower Close
Chandler's Ford
Eastleigh
Hampshire
SO53 4AR

Date: 03/11/2021

BEVOIS TOWN COMMUNITY PRE-SCHOOL**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school		256,015	217,788
Investment income	2	501	1,087
Other income		9,364	1,693
Total		265,880	220,568
 EXPENDITURE ON			
Charitable activities			
Pre-school		206,762	221,443
NET INCOME/(EXPENDITURE)		59,118	(875)
 RECONCILIATION OF FUNDS			
Total funds brought forward		186,146	187,021
TOTAL FUNDS CARRIED FORWARD		245,264	186,146

The notes form part of these financial statements

BEVOIS TOWN COMMUNITY PRE-SCHOOL

**BALANCE SHEET
31 AUGUST 2021**

		2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	3,053	3,053
CURRENT ASSETS			
Investments	6	82,144	81,732
Cash in hand		167,002	104,301
		249,146	186,033
CREDITORS			
Amounts falling due within one year	7	(6,935)	(2,940)
NET CURRENT ASSETS		242,211	183,093
TOTAL ASSETS LESS CURRENT LIABILITIES		245,264	186,146
NET ASSETS		245,264	186,146
FUNDS	8		
Unrestricted funds		245,264	186,146
TOTAL FUNDS		245,264	186,146

The financial statements were approved by the Board of Trustees and authorised for issue on
03/11/2021..... and were signed on its behalf by:

Diane Taylor

Diane Taylor (Nov 3, 2021 11:33 GMT)

.....
 D Taylor - Trustee

Colin Wyatt

Colin Wyatt (Nov 3, 2021 09:29 GMT)

.....
 C Wyatt - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The trustees have considered the impact and risk on the company of COVID-19 and the charity's prospects, recognising the high degree of uncertainty. The trustees have concluded that with the right management actions the charity is a going concern for at least 12 months following the signature of the financial statements. Accordingly the trustees have prepared the financial statements on this basis.

Income

All fee income is unrestricted and is credited to the income and expenditure account in the year in which it is receivable. Fundraising income is treated as income in the year in which it is received.

Government Grant

The following government grants have been received during the year:

Coronavirus Job Retention Scheme: the accrual model has been used to recognise the grant on a systematic basis over the periods in which the related staff costs are incurred.

Expenditure

Costs of charitable activities consist of all expenditure incurred in the year in operating the pre-school. Expenditure on pre-school equipment is recognised in the Statement of Financial Activities as these assets are not considered to have a useful life significantly longer than one year. Expenditure has been charged to the Statement of Financial Activities on the accruals basis. Value Added Tax is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings under construction - Depreciation is not charged as the asset has not yet been brought into use.

Taxation

The charity is exempt from tax on its charitable activities.

Movement in funds

The only fund is the general fund, which is unrestricted. The general fund represents the free funds of the charity which are not designated for particular purposes.

Investments

This represents cash held on deposit on an annual basis. The investment is held within the United Kingdom.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

2. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	501	1,087
	<u>501</u>	<u>1,087</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

During the year, Ms D Taylor received remuneration totalling £37,913 (2020: £37,536). The salary is in respect of her role as lead practitioner and not as a trustee.

During the year, Mr C Wyatt received remuneration totalling £5,000 (2020: £1,250). The payment is in respect of managing admin, financial and development services on behalf of the school and not as a trustee.

There were no other transactions with trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

4. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	179,311	197,093
Social security costs	6,368	6,710
Other pension costs	3,762	3,831
	<u>189,441</u>	<u>207,634</u>

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

	2021	2020
	15	16
Number of employees	<u>15</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Buildings under construction £
COST	
At 1 September 2020 and 31 August 2021	3,053
NET BOOK VALUE	
At 31 August 2021	3,053
At 31 August 2020	3,053

BEVOIS TOWN COMMUNITY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

6. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Short term deposits	82,144	81,732

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Taxation and social security	4,290	254
Other creditors	2,645	2,686
	6,935	2,940

8. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	186,146	59,118	245,264
TOTAL FUNDS	186,146	59,118	245,264

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	265,880	(206,762)	59,118
TOTAL FUNDS	265,880	(206,762)	59,118

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	187,021	(875)	186,146
TOTAL FUNDS	187,021	(875)	186,146

BEVOIS TOWN COMMUNITY PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021****8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	220,568	(221,443)	(875)
TOTAL FUNDS	<u>220,568</u>	<u>(221,443)</u>	<u>(875)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021, nor for the year ended 31 August 2020, other than those disclosed in note 3 to the accounts.

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Investment income		
Bank interest	501	1,087
Charitable activities		
Fees	17,637	22,070
Vouchers	236,959	195,718
Grants	1,419	-
	256,015	217,788
Other income		
Other income	-	1,162
Coronavirus job retention scheme grant	9,364	531
	9,364	1,693
Total incoming resources	265,880	220,568
EXPENDITURE		
Charitable activities		
Wages	179,311	197,093
Social security	6,368	6,710
Pensions	3,762	3,831
Insurance	96	180
Office costs	2,967	2,167
Other costs	781	1,784
Staff training	1,529	1,542
Other premises cost	1,436	1,466
Catering costs	1,326	1,093
Consumables	43	125
Equipment	186	503
Staff entertainment	389	1,747
	198,194	218,241
Support costs		
Management		
Sundries	-	46
Governance costs		
Legal and professional fees	5,100	-
Accountancy fees	1,560	1,524
Carried forward	6,660	1,524

This page does not form part of the statutory financial statements

BEVOIS TOWN COMMUNITY PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
Governance costs		
Brought forward	6,660	1,524
Payroll fees	1,908	1,632
	8,568	3,156
Total resources expended	206,762	221,443
Net income/(expenditure)	59,118	(875)

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