



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**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
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 on03/11/2021..... 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.

BEVOIS TOWN COMMUNITY PRE-SCHOOL**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)

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**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
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 on03/11/2021..... 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.

BEVOIS TOWN COMMUNITY PRE-SCHOOL**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

**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)
	<hr/>	<hr/>	<hr/>
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