

BARHAM PRE-SCHOOL

England & Wales - Charity number 1057290

Details

Other names	BARHAM PLAYGROUP
Status	Registered
Legal form	Other
Registered	1996-08-02
Register	View on the Charity Commission register

Contact

Address	Barham Pre-School Valley Road Barham Canterbury Kent CT4 6NX
Phone	07941 829647
Email	barhampreschool@gmail.com
Website	BarhamPreSchool.Kent

Activities

Objects: The aims of the Pre-school are to enhance 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 community groups and by:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities: Provides facilities for early year children to the development and education of those children. Offering appropriate play, education and care facilities, family learning. Instigating and adhering to the furthering the aims and objects of the Pre School Alliance.

Classification

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

Geography

- **Area of benefit:** BARHAM
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	-	-	-	-
2024-07-31	£135,362	£127,338	-	-
2023-07-31	£113,825	£115,079	-	-
2022-07-31	£113,549	£98,351	-	-
2021-07-31	£106,326	£89,507	-	-
2020-07-31	£76,760	£88,510	-	-

Trustees

Name	Role	Appointed
LAURA TERESA READSHAW	Chair	2025-10-14
Beverley Parker		2025-02-20
Ellie May Parker		2025-10-14
Georgia Batchelor		2025-10-14
Nicola Barnes		2025-10-14
Sally Crump		2021-12-01
Sandra Soldano		2018-09-19

BARHAM PRE-SCHOOL

England & Wales - Charity number 1057290

Accounts

Charity Registered Number: 1057290

**Financial Statements for the Year Ended 31 July 2024
For
Barham Pre-School**

Barham Pre-School

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Barham Pre-School

General Information Year Ending 31st July 2024

Chairperson:	Rebecca Starr
Treasurer:	Andrew Wildon
Secretary:	Sally Caless
P.L.A. Registration No:	C2534G27I02
Branch No:	SO603
Bank:	Santander Commercial Bank plc Bridle Road Bootle Merseyside GIR 0AA
Independent examiner:	Hobbs Thomas & Company LLP

Report of the Trustees

For the Year ended 31st July 2024

The trustees present their report and financial statements for the year ended 31st July 2024.

Trustees

The Chairman changed in 2024, in March 2024 Briony Ellis left and was replaced by Rebecca Starr. All other trustees named on page three have served throughout the year. The appointment of the trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee, removal by Pre-School committee or removal by law.

Constitution, Objectives and Policies

Barham Pre-School has adopted the Early Years Alliance (EYA) constitution. It has adopted objectives and policies including, but not limited to:

Admissions	Child protection
Pricing	Equality & Diversity
Behaviour management	Refreshments
Health, safety & hygiene	Special educational needs
Confidentiality	Complaints
Staff training	Reserves policy

Details of the objectives and policies are well documented and displayed on the notice board at the registered address. A copy is available to all parents/prospective parents on request.

Investment Powers

The current constitution outlines the Trustee' power of investment and finance applicable to Barham Pre-School.

Development, Activities and Achievements

I am pleased to report on another great year for Barham Preschool. Our manager, Shannon left for maternity leave at the start of 2024. In the absence of a manager for the last few months of the academic year, the acting managers and staff have shown ongoing commitment and dedication to the setting. The committee would like to put on record its thanks to Debbie Sopp and Annette Davies for all their incredible work, at this time

All our staff members have worked very hard again this year alongside our dedicated committee members to ensure the smooth running of our preschool.

We continue to maintain our good financial position. Thanks to our preschool families and our local community for their support on our fundraising efforts.

Our Easter sponsored Hopathon event was a big hit and very well enjoyed by everyone that attended. In the summer our preschool leavers and new prospective children enjoyed a party with an entertainer and a cake sale. It was a lovely morning, all the children fully enjoyed themselves! We are now busily preparing for our exciting Christmas event and our ever-popular raffle to raise important funds for our preschool. The children, staff and families will be celebrating Christmas with 'Carols around the tree'. With funds raised we will be looking to source new resources for our setting, possible trips out for the children and looking to replace flooring within the building. . We are excited for the future and for all the new ideas that our new manager and staff will bring to the setting.

Well Done everyone for all your hard work once again and looking forward to another fantastic year.

Financial Review

Overall, the pre-school is faring well. For the second year there has been a larger increase in staff costs than in fee income, caused by the unequal annual changes in the living wage and the local authority fee income. However, with continued discipline in our other costs and great work by the staff and committee to fund raise, we managed to generate a small surplus in 2023/24.

Explanations of differences between 2023 and 2024

- The increase in the bank balance was caused by the operating surplus from core activities.
- The increase in revenue in 2024 is largely caused by the annual increase in fees charged for placements at the setting and a higher percentage of settings being fully occupied.
- The increase in premises costs is caused by a catch up payment being made in 2024. No lease payments were made in 2022 while a new lease was being negotiated.
- The increase in resources expended is caused by the large increase in the living wage which went straight through to our cost base.

Financial Outlook for 2023/24

Overall, I see the outlook for 2023/24 as more challenging. There will likely once again be an increase in costs due to the living wage rising by more than the fee income we derive from the local authority. We will continue to support the toddlers group which, while placing a small financial strain on the pre-school, is an essential part of what Barham Pre School brings to the wider community.

That said, with the ongoing support of the parents and efficient operating practices within the preschool, we do not foresee any significant financial strain on the setting.

Statement of Trustees' responsibilities

The trustees are required under the Charities Act 1993 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements, giving a true and fair view, the trustees should follow the basic practise and:

- a) Select suitable accounting policies and apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in financial statements
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the charity and which enable them to both ascertain the financial position of the charity and to ensure that the financial statements comply with applicable law and regulations.

Future developments

As the pre-school is now well-established part of the local community and has received a glowing Ofsted report, we don't plan to make any major changes this year, but will continue implementing our current policies and practices.

There were no serious incidents this year.

Approval

This report was approved by the trustees 23rd January 2025

Chairperson
Rebecca Starr



Report of the Independent Examiner to the Trustees of Barham Pre School

I have examined the accounts of the above mentioned for the year ended 31st July 2024.

During the course of the examination no matter has come to my attention, which would give me reasonable cause to believe that in any material respect:

- a) Accounting records have been kept in accordance with section 41 of the 1993 Charities Act; or
- b) The accounts do not accord with those records; or
- c) The statement of accounts does not comply with the 1993 Charities Act.

No further matters have come to my attention, which should be included to enable a proper understanding of the accounts to be reached.



Shelley Hobbs MAAT
Hobbs Thomas & Company LLP

Barham Pre-school
Statement of Financial Activities
For the year ended 31st July 2024

		Restricted Funds £	Unrestricted Funds £	Total 2024 £	Total 2023 £
	Notes				
Income Resources:					
Grants/Donations	3	0	25	25	24
Fees	3	0	126,929	126,929	106,663
Fundraising	3	0	1,728	1,728	1,896
Interest	4	0	0	0	0
Other	3	0	6,680	6,680	5,141
		0	135,362	135,362	113,724
Resources Expended:					
Direct Charitable	5/7	0	125,044	125,044	112,915
Direct Charitable	2a	48	0	48	56
Other Expenditure:					
Management & Admin	6	0	2,246	2,246	1,741
		48	127,290	127,338	114,329
Net movement in funds for year		-48	8,072	8,024	-1,254
Total fund B/Forward		853	54,460	55,313	56,567
	11/12	805	62,532	63,337	55,313

There were no recognised gains or losses for 2023/2024 other than those included in the Statement of Financial Activities

The notes on pages 11-14 form part of these financial statements.

Barham Pre-school
Balance Sheet
For the year ended 31st July 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Assets	8	271	309
Current Assets:			
Debtors	9	0	0
Cash at Bank and in hand		46,339	38,170
Deposit Account		19,889	19,585
		66,228	57,755
Creditors:			
Amounts falling due within one year	10	0	2,750
Net current Assets		66,499	58,063
Total Assets less Current Liabilities		66,499	55,313
Capital and Reserves:			
Unrestricted Funds	11	62,532	54,460
Restricted Funds	12	805	853
		63,337	55,313

Approved by the Trustees and signed on their behalf

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2024

1 Accounting Policies

1.1 Basis of preparation of Accounts

The financial statements are prepared under the historical cost convention and include the result of the charity's operation which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for charity accounts.

1.2 Tangible Fixed Assets for use by the charity and depreciation Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rated calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Buildings (mobile) 15% on cost
Utilities 10% on cost
Equipment 15% on cost
Miscellaneous 15% on cost

1.3 Income

Voluntary income and donations are accounted for as received by the charity. No permanent endowments have been received during the year.

1.4 Value Added Tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the statement of Financial Activities.

1.5 Management and Administrative Expenditure

Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures.

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2024

		Restricted Funds	
		2024	2023
		£	£
2a	Expenditure Direct Charitable: Depreciation	48	56
2b	Grant received for equipment	0	0
		Unrestricted Funds	
		2024	2023
3	Other Income:		
	Fees – Parents	20,138	20,791
	Fees KCC	106,791	85,872
	EYPP	0	225
	Toddlers Group	1,480	1,300
	Donations	25	24
	Fundraising	1,728	1,896
	Miscellaneous	5,200	3,616
		135,363	113,724
4	Interest Received		101
5	Direct Charitable Expenditure:		
	Premises - heating / cleaning	2,380	2,455
	Land Rent and Hire of Hall	3,070	1,400
	Consumables	2,278	1,267
	Equipment	2,274	3,795
	Repairs and gardening	447	2,481
	Insurance	0	796
	Subs and Fee	0	601
	Depreciation	0	0
	Toddlers Group	1,716	1,844
	Fundraising	0	80
	Miscellaneous	2,613	2,227
		14,788	17,047

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2024

	2024	2023			
	£	£			
6 Administrative Expenditure:					
Miscellaneous	567	16			
Training	0	695			
Auditors Remuneration	1,679	1,030			
	<u>2,246</u>	<u>1,741</u>			
7 Staff Costs					
No remuneration was paid to Trustees in the year					
The staff costs for the year	<u>110,256</u>	<u>96,235</u>			
8 Tangible Fixed Assets	Mobile	Buildings	Equipment	Misc	Totals
	£	£	£	£	£
Cost or Valuation					
At 01.08.23 - Restricted	23,894	76,343	8,131	762	109,130
At 01.08.23 - Other funds	38,655	0	10,966	2,609	52,230
Additions during the year					
Restricted	0	0	0	0	0
Other Funds	0	0	0	0	0
	<u>62,549</u>	<u>76,343</u>	<u>19,097</u>	<u>3,371</u>	<u>161,360</u>
Depreciation					
At 01.08.23 - Restricted	23,894	76,343	7,812	762	108,530
At 01.08.23 - Other funds	38,655	0	10,966	2,609	52,230
Charge for the year					
Restricted	0	0	48	0	48
Other Funds	0	0	0	0	0
	<u>62,549</u>	<u>76,343</u>	<u>18,826</u>	<u>3,371</u>	<u>161,089</u>
Net Book Value					
31-Jul-24	<u>0</u>	<u>0</u>	<u>271</u>	<u>0</u>	<u>271</u>
31-Jul-23	<u>0</u>	<u>0</u>	<u>309</u>	<u>0</u>	<u>309</u>

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2024

	2024	2023
	£	£
9 Debtors		
Amounts falling due within one year	0	0
Other prepayments	0	0
10 Creditors		
Amounts falling due within one year		
Other accrued	0	2,750
11 Unrestricted Funds		
Opening balance	54,460	55,658
Net movement in funds for the year	8,072	-1,198
	<u>62,532</u>	<u>54,460</u>
12 Restricted Funds		
Opening balance	853	909
Net movement in funds for the year	-48	-56
	<u>805</u>	<u>853</u>

BARHAM PRE-SCHOOL

England & Wales - Charity number 1057290

Accounts

Charity Registered Number: 1057290

**Financial Statements for the Year Ended 31 July 2023
For
Barham Pre-School**

Barham Pre-School

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Barham Pre-School

General Information Year Ending 31st July 2023

Chairperson:	Briony Ellis
Treasurer:	Andrew Wildon
Secretary:	Sally Caless
P.L.A. Registration No:	C2534G27I02
Branch No:	SO603
Bank:	Santander Commercial Bank plc Bridle Road Bootle Merseyside GIR 0AA
Independent examiner:	Hobbs Thomas & Company LLP

Report of the Trustees

For the Year ended 31st July 2023

The trustees present their report and financial statements for the year ended 31st July 2023.

Trustees

The trustees named on page three have served throughout the year. The appointment of the trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee, removal by Pre-School committee or removal by law.

Constitution, Objectives and Policies

Barham Pre-School has adopted the Early Years Alliance (EYA) constitution. It has adopted objectives and policies including, but not limited to:

Admissions	Child protection
Pricing	Equality & Diversity
Behaviour management	Refreshments
Health, safety & hygiene	Special educational needs
Confidentiality	Complaints
Staff training	Reserves policy

Details of the objectives and policies are well documented and displayed on the notice board at the registered address. A copy is available to all parents/prospective parents on request.

Investment Powers

The current constitution outlines the Trustee' power of investment and finance applicable to Barham Pre-School.

Development, Activities and Achievements

I am pleased to report on another successful year at Barham Preschool. We are currently running at full capacity with a waiting list which is brilliant. Toddler group is running well with lots of local families attending each week which acts as a great feeder for our preschool.

Financially we continue to maintain a good steady position with thanks to the trustees and staff. The preschool committee and staff continue to work excellently together to ensure that the preschool benefits from different fundraising activities held throughout the year such as Hopathons, cake sales, dressing up days and our wonderful Christmas nativity event and raffle to help raise valuable funds for our charity.

Looking forward we will continue to work hard to ensure we maintain a steady financial position whilst also working hard to raise valuable funds for our preschool so that we can look at the possibility of bigger expenses in the near future.

Financial Review

Overall, the pre-school is faring well. For the second year there has been a larger increase in staff costs than in fee income, caused by the annual changes in the living wage being higher than the local authority fee income. However, with continued discipline in our other costs and great work by the staff and committee to fund raise, we managed to break even in the year 2022/23.

Explanations of differences between 2022 and 2023

- The minimal change in bank position reflects the fact that during the year the total income and expense were almost equal.
- The increase in revenue in 2023 is largely caused by the annual increase in fees charged for placements at the setting.
- The drop in premises costs is caused by no lease payments having been made for 12 months. We are still waiting for KCC to agree a new lease.
- The increase in resources expended is caused by the large increase in the living wage which went straight through to our cost base.

Financial Outlook for 2023/24

Overall, I see the outlook for 2023/24 as more challenging. There will likely once again be an increase in costs due to the living wage rising by more than the fee income we derive from the local authority. We will continue to support the toddlers group which, while placing a small financial strain on the pre-school, is an essential part of what Barham Pre School brings to the wider community.

That said, with the ongoing support of the parents and efficient operating practices within the preschool, we should aim for another breakeven year.

Statement of Trustees' responsibilities

The trustees are required under the Charities Act 1993 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements, giving a true and fair view, the trustees should follow the basic practise and:

- a) Select suitable accounting policies and apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in financial statements
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the charity and which enable them to both ascertain the financial position of the charity and to ensure that the financial statements comply with applicable law and regulations.

Future developments

As the pre-school is now well-established part of the local community and has received a glowing Ofsted report, we don't plan to make any major changes this year but will continue implementing our current policies and practices.

There were no serious incidents this year.

Approval

The report and accounts were approved by the trustees 29th February 2024



Chairperson
Briony Ellis
29/02/2024

Report of the Independent Examiner to the Trustees of Barham Pre School

I have examined the accounts of the above mentioned for the year ended 31st July 2023.

During the course of the examination no matter has come to my attention, which would give me reasonable cause to believe that in any material respect:

- a) Accounting records have been kept in accordance with section 41 of the 1993 Charities Act; or
- b) The accounts do not accord with those records; or
- c) The statement of accounts does not comply with the 1993 Charities Act.

No further matters have come to my attention, which should be included to enable a proper understanding of the accounts to be reached.

 . 14/3/2024

Shelley Hobbs MAAT
Hobbs Thomas & Company LLP

Barham Pre-school
Statement of Financial Activities
For the year ended 31st July 2023

		Restricted Funds	Unrestricted Funds	Total 2023	Total 2022
		£	£	£	£
	Notes				
Income Resources:					
Grants/Donations	3	0	24	24	1,043
Fees	3	0	106,663	106,663	103,910
Fundraising	3	0	1,896	1,896	2,042
Interest	4	0	101	0	2
Other	3	0	5,141	5,141	6,552
		0	113,825	113,724	113,549
Resources Expended:					
Direct Charitable	5/7	0	113,282	112,915	96,257
Direct Charitable	2a	56	0	56	225
Other Expenditure:					
Management & Admin	6	0	1,741	1,741	1,869
			115,079	114,329	98,351
Net movement in funds for year		-56	-1,198	-1,254	15,198
Total fund B/Forward		909	55,658	56,567	41,369
	11/12	853	54,460	55,313	56,567

There were no recognised gains or losses for 2022/2023 other than those included in the Statement of Financial Activities

The notes on pages 10-13 form part of these financial statements.

Barham Pre-school
Balance Sheet
For the year ended 31st July 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	8	309	375
Current Assets:			
Debtors	9	0	0
Cash at Bank and in hand		38,170	38,720
Deposit Account		19,585	19,572
		57,755	58,292
Creditors:			
Amounts falling due within one year	10	2,750	2,100
Net current Assets		58,063	58,667
Total Assets less Current Liabilities		55,313	56,567
Capital and Reserves:			
Unrestricted Funds	11	54,460	55,658
Restricted Funds	12	853	909
		55,313	56,567

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2023

1 Accounting Policies

1.1 Basis of preparation of Accounts

The financial statements are prepared under the historical cost convention and include the result of the charity's operation which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for charity accounts.

1.2 Tangible Fixed Assets for use by the charity and depreciation Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rated calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Buildings (mobile) 15% on cost

Utilities 10% on cost

Equipment 15% on cost

Miscellaneous 15% on cost

1.3 Income

Voluntary income and donations are accounted for as received by the charity. No permanent endowments have been received during the year.

1.4 Value Added Tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the statement of Financial Activities.

1.5 Management and Administrative Expenditure

Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures.

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2023

		Restricted Funds	
		2023	2022
		£	£
2a	Expenditure Direct Charitable: Depreciation	56	225
2b	Grant received for equipment	0	0
		Unrestricted Funds	
		2023	2022
3	Other Income:		
	Fees – Parents	20,791	16,832
	Fees KCC	85,872	87,078
	EYPP	225	281
	Toddlers Group	1,300	1,932
	Donations	24	1,043
	Fundraising	1,896	2,042
	Miscellaneous	3,616	4,339
		113,724	113,547
4	Interest Received	101	2
5	Direct Charitable Expenditure:		
	Premises - heating / cleaning	2,455	1,782
	Land Rent and Hire of Hall	1400	1,150
	Consumables	1,267	2,807
	Equipment	3,795	3,158
	Repairs and gardening	2,481	4,037
	Insurance	796	1,247
	Subs and Fee	601	719
	Depreciation	0	1,966
	Toddlers Group	1,844	1,296
	Fundraising	80	60
	Miscellaneous	2,227	1,425
		17,047	19,646

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2023

	2023	2022
	£	£
6 Administrative Expenditure:		
Miscellaneous	16	156
Training	695	275
Auditors Remuneration	1,030	1,713
	1,741	2,144

7 Staff Costs		
No remuneration was paid to Trustees in the year		
The staff costs for the year	96,235	76,336

8 Tangible Fixed Assets	Mobile £	Buildings £	Equipment £	Misc £	Totals £
Cost or Valuation					
At 01.08.22 - Restricted	23,894	76,343	8,131	762	109,130
At 01.08.22 - Other funds	38,655	0	10,966	2,609	52,230
Additions during the year					
Restricted	0	0	0	0	0
Other Funds	0	0	0	0	0
	62,549	76,343	19,097	3,371	161,360
Depreciation					
At 01.08.22 – Restricted	23,894	76,343	7,756	762	108,530
At 01.08.22 - Other funds	38,655	0	10,966	2,609	52,230
Charge for the year					
Restricted	0	0	56	0	56
Other Funds	0	0	0	0	0
	62,549	76,343	18,788	3,371	161,051
Net Book Value					
31-Jul-23	0	0	309	0	309
31-Jul-22	1,641	0	375	0	3,192

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2023

	2023	2022
	£	£
9 Debtors		
Amounts falling due within one year	0	0
Other prepayments	0	0
10 Creditors		
Amounts falling due within one year		
Other accrued	2,750	2,100
11 Unrestricted Funds		
Opening balance	55,658	40,235
Net movement in funds for the year	-1,198	15,423
	54,460	55,658
12 Restricted Funds		
Opening balance	909	1,134
Net movement in funds for the year	-56	-225
	853	909

BARHAM PRE-SCHOOL

England & Wales - Charity number 1057290

Accounts

Charity Registered Number: 1057290

Financial Statements for the Year Ended 31 July 2022
For
Barham Pre-School

Barham Pre-School

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Barham Pre-School

General Information

Year Ending 31st July 2022

Chairperson:	Briony Ellis
Treasurer:	Andrew Wildon
Secretary:	Bryony Dutta
P.L.A. Registration No:	C2534G27I02
Branch No:	SO603
Bank:	Santander Commercial Bank plc Bridle Road Bootle Merseyside GIR 0AA
Independent examiner:	Hobbs Thomas & Company LLP

Report of the Trustees

For the Year ended 31st July 2022

The trustees present their report and financial statements for the year ended 31st July 2022.

Trustees

The trustees named on page one has served throughout the year. The appointment of the trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee, removal by Pre-School committee or removal by law.

Constitution, Objectives and Policies

Barham Pre-School has adopted the Early Years Alliance (EYA) constitution. It has adopted objectives and policies including, but not limited to:

Admissions	Child protection
Pricing	Equality & Diversity
Behaviour management	Refreshments
Health, safety & hygiene	Special educational needs
Confidentiality	Complaints
Staff training	Reserves policy

Details of the objectives and policies are well documented and displayed on the notice board at the registered address. A copy is available to all parents/prospective parents on request.

Investment Powers

The current constitution outlines the Trustee' power of investment and finance applicable to Barham Pre-School.

Development, Activities and Achievements

I am pleased to report on another great year for Barham Preschool. During the year we said goodbye to our long serving Manager Rebecca Starr who has given incredible service to the preschool during her tenure. The committee would like to put on record its thanks to Rebecca for all her incredible work.

Just after the end of the financial year we welcomed our new manager and two new Preschool staff members to our preschool family. All our staff members have worked very hard again this year alongside our dedicated committee members to ensure the smooth running of our preschool.

We continue to maintain our good financial position. Thanks to our preschool families and our local community for their support on our fundraising efforts. Our Easter sponsored

Hopathon event was a big hit and very well enjoyed by everyone that attended. In the summer our preschool leavers and new prospective children enjoyed a party with an entertainer and a cake sale. It was a lovely morning, all the children fully enjoyed themselves! We are now busily preparing for our exciting Christmas event and our ever-popular raffle to raise important funds for our preschool. The children will be putting on their first ever Nativity, which is very exciting for them and all their families.

We will be looking into ideas for new resources for our setting, possible trips out for the children and also an extra canopy for our garden area. We are excited for the future and for all the new ideas that our new manager and staff will bring to the setting.

Well Done everyone for all your hard work once again and looking forward to another fantastic year.

Financial Review

The pre-school is in a stronger financial position than last year, when we were still recovering from the effects of the pandemic. By the end of the year we had increased our financial reserves by £15,198. Our income increased by 6.8% on the prior year. Expenses also increased as we returned to full staff headcount and purchased equipment, that was deferred during the pandemic.

We have an operational bank balance that will withstand significant shocks. Plus we have a reserve account that holds funds necessary for the winding up of the pre-school if an existential issue arose.

We are marginally profitable on our day to day operations, however the fund raising activity that is undertaken remains a significant benefit when it comes to being able to make investments in the preschool.

This sound financial footing meant we were once again able to invest in community centred schemes like the toddler group.

Financial Outlook for 2022/23

Overall, I see the outlook for 2022/23 as more challenging. There will be an increase in costs that will arise from the increase in the living wage. Plus our income will be under pressure given the increased financial challenges facing parents and Kent Council County. These factors mean we will need to maintain strong financial discipline over the pre-school during 2023.

Statement of Trustees' responsibilities

The trustees are required under the Charities Act 1993 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements, giving a true and fair view, the trustees should follow the basic practise and:

- a) Select suitable accounting policies and apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in financial statements
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the charity and which enable them to both ascertain the financial position of the charity and to ensure that the financial statements comply with applicable law and regulations.

Future developments

As the pre-school is now well-established part of the local community and has received a glowing Ofsted report, we don't plan to make any major changes this year, but will continue implementing our current policies and practices.

There were no serious incidents this year.

Approval

This report was approved by the trustees 26th January 2023

Chairperson



Briony Ellis

19/02/2023

Report of the Independent Examiner to the Trustees of Barham Pre School

I have examined the accounts of the above mentioned for the year ended 31st July 2022.

During the course of the examination no matter has come to my attention, which would give me reasonable cause to believe that in any material respect:

- a) Accounting records have not been kept in accordance with section 41 of the 1993 Charities Act; or
- b) The accounts do not accord with those records; or
- c) The statement of accounts does not comply with the 1993 Charities Act.

No further matters have come to my attention, which should be included to enable a proper understanding of the accounts to be reached.



Shelley Hobbs MAAT

Hobbs Thomas & Company LLP

Barham Pre-school
Statement of Financial Activities
For the year ended 31st July 2022

		Restricted Funds	Unrestricted Funds	Total 2022 £	Total 2021 £
	Notes	£	£	£	£
Income Resources					
Grants/Donations	4	0	1,043	1,043	471
Fees	3	0	103,910	103,910	97,409
Fundraising	3	0	2,042	2,042	4,168
Interest	4	0	2	2	61
Other	3	0	6,552	6,552	4,217
		<u>0</u>	<u>113,549</u>	<u>113,549</u>	<u>106,326</u>
Resources Expended:					
Direct Charitable	5/7		96,257	96,257	85,711
Direct Charitable	2a	225		225	225
Other Expenditure:					
Management & Admin	6		1,869	1,869	2,948
		<u>225</u>	<u>98,126</u>	<u>98,351</u>	<u>88,884</u>
Net movement in funds for year				15,198	17,442
Total Funds b/forward		1,134	40,235	41,369	23,927
	11/12	<u>909</u>	<u>55,658</u>	<u>56,567</u>	<u>41,369</u>

There were no recognised gains or losses for 2021/2022 other than those included in the Statement of Financial Activities

The notes on pages 7-10 form part of these financial statements.

Barham Pre-school
Balance Sheet
For the year ended 31st July 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible Assets	8	375	2,566
Current Assets:			
Debtors	9	0	0
Cash at Bank and in hand		38,720	28,198
Deposit Account		19,572	19,571
		58,292	47,769
Creditors:			
Amounts falling due within one year	10	2,100	9,589
Net current Assets		58,667	38,803
Total Assets less Current Liabilities		56,567	41,369
Capital and Reserves:			
Unrestricted Funds	11	55,658	40,235
Restricted Funds	12	909	1,134
		56,567	41,369

Approved by the Trustees

and signed on their behalf

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2022

1. Accounting Policies

1.1 Basis of preparation of Accounts

The financial statements are prepared under the historical cost convention and include the result of the charity's operation which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for charity accounts.

1.2 Tangible Fixed Assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Buildings (mobile)	15% on cost
Utilities	10% on cost
Equipment	15% on cost
Miscellaneous	15% on cost

1.3 Income

Voluntary income and donations are accounted for as received by the charity. No permanent endowments have been received during the year.

1.4 Value Added Tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the statement of Financial Activities.

1.5 Management and Administrative Expenditure

Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures.

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2022

		Restricted Funds	
		2022	2021
		£	£
2a.	Expenditure Direct Charitable		
	Depreciation	225	225
2b.	Grant received for equipment	0	0
		Unrestricted Funds	
		2022	2021
3.	Other Income		
	Fees - Parents	16,832	28,169
	Fees KCC	87,078	69,240
	EYPP	281	572
	Toddlers Group	1,932	0
	Donations	1,043	471
	Fundraising	2,042	4,168
	Miscellaneous	4,339	3,645
		113,547	106,265
4.	Interest Received	2	61
5.	Direct Charitable Expenditure		
	Premises - heating / cleaning	1,782	815
	Land Rent and Hire of Hall	1,150	1,062
	Consumables	2,807	2,083
	Equipment	3,158	1,850
	Repairs and gardening	4,037	3,812
	Insurance	1,247	623
	Subs and Fee	719	0
	Depreciation	1,966	2,507
	Toddlers Group	1,296	0
	Fundraising	60	0
	Miscellaneous	1,425	494
		19,646	13,246

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2021

6. Administrative Expenditure	2022	2021
	£	£
Miscellaneous	156	1,450
Training	275	898
Auditors Remuneration	1,713	600
	2,144	2,948

7. Staff Costs

No remuneration was paid to Trustees in the year

The staff costs for the year	76,336	73,088
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8. Tangible Fixed Assets	Mobile	Buildings	Equipment	Misc	Totals
	£	£	£	£	£
Cost or Valuation					
At 01.08.21 - Restricted	23,894	76,343	8,131	762	109,130
At 01.08.21 - Other funds	38,655		10,966	2,609	52,230
Additions during the year					
Restricted	0	0	0	0	0
Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>62,549</u>	<u>76,343</u>	<u>19,097</u>	<u>3,371</u>	<u>161,360</u>
Depreciation					
At 01.08.21 - Restricted	23,894	76,343	7,531	762	108,530
At 01.08.21 - Unrestricted	37,014	0	10,641	2,609	50,264
Charge for the year					
Restricted	0	0	225	0	225
Unrestricted	<u>1,641</u>	<u>0</u>	<u>325</u>	<u>0</u>	<u>1,966</u>
	<u>62,549</u>	<u>76,343</u>	<u>18,722</u>	<u>3,371</u>	<u>160,985</u>
Net Book Value					
31-Jul-22	0	0	375	0	375
31-Jul-21	1,641	0	1,551	0	3,192

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2021

	2022	2021
	£	£
9. Debtors		
Amounts falling due within one year-		
Other prepayments	0	0
10. Creditors		
Amounts falling due within one year		
Other accrued	2,100	8,966
11. Unrestricted Funds		
Opening balance	40,235	22,568
Net movement in funds for the year	15,423	17,667
	<u>55,658</u>	<u>40,235</u>
12. Restricted Funds		
Opening balance	1,134	1,359
Net movement in funds for the year	-225	-225
	<u>909</u>	<u>1,134</u>

BARHAM PRE-SCHOOL

England & Wales - Charity number 1057290

Accounts

Charity Registered Number: 1057290

Financial Statements for the Year Ended 31 July 2021

For

Barham Pre-School

Barham Pre-School

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Barham Pre-School

General Information

Year Ending 31st July 2021

Chairperson:	B Ellis
Vice Chair:	S Saldano
Treasurer:	A Wildon
Secretary:	H Swan
Member and staff	R Starr
Staff	D Sopp
	A Davies
	K Ward
	S Furner
	F Lai Ya
	M Golder
Social Services Contact:	Mrs C Mullane
	Clover House
	John Wilson Business Park
	Thanet Way
	Whitstable
	Kent CT5 3QZ
E.L.A. Registration No:	C2534G27I02
Branch No:	SO603
Development Worker:	Jo Keohane
Sustainability Officer:	Lisa Hartdrige
Bank:	Santander Commercial Bank plc
	Bridle Road
	Bootle
	Merseyside
	GIR 0AA
Independent examiner:	Hobbs Thomas & Company LLP

Report of the Trustees

For the Year ended 31st July 2021

The trustees present their report and financial statements for the year ended 31st July 2021.

Trustees

The trustees named on page one has served throughout the year. The appointment of the trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee, removal by Pre-School committee or removal by law.

Constitution, Objectives and Policies

Barham Pre-School has adopted the Early Years Alliance (EYA) constitution. It has adopted the following policies:

Admissions	Child protection
Pricing	Equality & Diversity
Behaviour management	Refreshments
Health, safety & hygiene	Special educational needs
Confidentiality	Complaints
Staff training	Reserves policy

Details of the objectives and policies are well documented and displayed on the notice board at the registered address. A copy is available to all parents/prospective parents on request.

Investment Powers

The current constitution outlines the Trustee' power of investment and finance applicable to Barham Pre-School.

Development, Activities and Achievements

This year has been very positive for Barham Pre-School. The committee have been very hardworking and dedicated in ensuring the smooth running of the preschool alongside staff members.

Financially we are very stable, this is due to the great efforts put in with fundraising by the committee and staff and the generosity of Parents and the wider local community. By the end of the year we were once again in a position that we could afford to spend money

raised on new toys and resources, staff training and courses such as Yoga which will all benefit the children.

Also, looking forward, in 2022 we restarted the toddler group, this time it is being held at Kingston village hall. It was agreed that it is important for the local families in the community to have a place to socialise and play especially since covid and for the pre-school to have the toddler group as a feeder to gain interest for children to eventually join the pre-school. The toddler group has gratefully received generous donations from the local community which will help towards the cost of running it. The group has had a great turn out so far.

We have lots of exciting things in the pipeline for the year to come. We are in the midst of planning a special leavers/open day event for the children moving on to primary school this September and for the new children joining us. There are also a couple of summer fetes we are looking to attend and hold a stall at to raise funds and to promote the preschool and toddler group. We are also discussing and putting into place ideas around the Queens jubilee such as a preschool party and planting a tree.

I would like to just say a big well done to all the committee and staff for working so brilliantly together and I look forward to another successful year!

Financial Review

Overall Commentary

The year ending July 2021 was a significant improvement on the prior year. We saw no significant negative impact of covid and with the setting returning to full headcount we once again were able to operate on a sustainable financial footing.

We maintained tight control over our expenses in the first half of the year so that the losses of the prior year could be repaired. By the end of the year we had increased our financial buffer by a further £17,442.

Our income increased by 39% from the prior year, to £106,326. This increase was due primarily to the private fees, for non KCC funded places, returning to normal now we are back to a full headcount. A significant increase in fund raising was also a contributing factor.

Our costs for the year were £88,884 which was an increase of less than 0.5% on the prior year.

This increase in our income and control over our costs was only made possible by the dedication and support of the trustees and staff.

Financial Outlook for 2021/22

Overall, I see the outlook for 2021/22 as very positive. With significant efforts from the staff and by the committee the setting is on a secure footing. We are once again likely to be able to withstand a medium to large financial shock should covid cause a future closure of the setting.

With a full headcount and active fundraising activity we are now able to reinvest again in the setting and the local community, including a new playground surface for the setting and re-starting the toddler group.

Statement of Trustees' responsibilities

The trustees are required under the Charities Act 1993 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements, giving a true and fair view, the trustees should follow the basic practise and:

- a) Select suitable accounting policies and apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in financial statements
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the charity and which enable them to both ascertain the financial position of the charity and to ensure that the financial statements comply with applicable law and regulations.

Future developments

The pre-school is a well-established part of the local community with a waiting list for places and achieving all of its goals we do not plan on making any major changes.

There were no serious incidents this year.

Approval

This report was approved by the trustees on 29th April 2022.

Chairperson

Briony Ellis

Signature

Date

Briony Ellis

4/5/22

Report of the Independent Examiner to the Trustees of Barham Pre School

I have used the book keeping records provided to me by the trustees to produce the primary financial statements in these accounts for the year ended 31st July 2021.

During the course of the examination no matter has come to my attention, which would give me reasonable cause to believe that in any material respect:

- a) Accounting records have not been kept in accordance with section 41 of the 1993 Charities Act; or
- b) The accounts do not accord with those records; or
- c) The statement of accounts does not comply with the 1993 Charities Act.

No further matters have come to my attention, which should be included to enable a proper understanding of the accounts to be reached.



Shelley Hobbs MAAT

Hobbs Thomas & Company LLP

Barham Pre-school
Statement of Financial Activities
For the year ended 31st July 2021

		Restricted Funds	Unrestricted Funds	Total 2021 £	Total 2020 £
	Notes	£	£	£	£
Income Resources					
Grants/Donations	4	0	471	471	536
Fees	3	0	97,409	97,409	72,221
Fundraising	3	0	4,168	4,168	871
Interest	4	0	61	61	66
Other	3	0	4,217	4,217	3,066
		0	106,326	106,326	76,760
Resources Expended:					
Direct Charitable	5/7		86,334	86,334	86,582
Direct Charitable	2a	225		225	225
Other Expenditure:					
Management & Admin	6		2,948	2,948	1,703
		225	89,282	89,507	88,510
Net movement in funds for year		-225	17,044	16,819	-11,750
Total Funds b/forward		1,359	22,568	23,927	35,677
	11/12	<u>1,134</u>	<u>39,612</u>	<u>40,746</u>	<u>23,927</u>

There were no recognised gains or losses for 2020/2021 other than those included in the Statement of Financial Activities

The notes on pages 11-14 form part of these financial statements.

Barham Pre-school
Balance Sheet
For the year ended 31st July 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	8	<u>2,566</u>	<u>5,298</u>
Current Assets:			
Debtors	9	0	936
Cash at Bank and in hand		28,198	7,277
Deposit Account		<u>19,571</u>	<u>11,144</u>
		<u>47,769</u>	<u>19,357</u>
Creditors:			
Amounts falling due within one year	10	<u>9,589</u>	<u>728</u>
Net current Assets		38,180	18,629
Total Assets less Current Liabilities		<u>40,746</u>	<u>23,927</u>
Capital and Reserves:			
Unrestricted Funds	11	39,612	22,568
Restricted Funds	12	<u>1,134</u>	<u>1,359</u>
		<u>40,746</u>	<u>23,927</u>

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2021

1. Accounting Policies

1.1 Basis of preparation of Accounts

The financial statements are prepared under the historical cost convention and include the result of the charity's operation which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for charity accounts.

1.2 Tangible Fixed Assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Buildings (mobile)	15% on cost
Utilities	10% on cost
Equipment	15% on cost
Miscellaneous	15% on cost

1.3 Income

Voluntary income and donations are accounted for as received by the charity. No permanent endowments have been received during the year.

1.4 Value Added Tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the statement of Financial Activities.

1.5 Management and Administrative Expenditure

Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures.

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2021

		Restricted Funds	
		2021	2020
		£	£
2a.	Expenditure Direct Charitable		
	Depreciation	225	225
2b.	Grant received for equipment		
		Unrestricted Funds	
		2021	2020
3.	Other Income		
	Fees - Parents	28,169	4,849
	Fees KCC	69,240	67,372
	EYPP	572	
	Toddlers Group	0	1,776
	Donations	471	536
	Fundraising	4,168	871
	Grants		
	Miscellaneous	3,645	1,290
		<u>106,265</u>	<u>76,694</u>
4.	Interest Received	<u>61</u>	<u>66</u>
5.	Direct Charitable Expenditure		
	Premises - heating / cleaning	2,615	3,560
	Land Rent and Hire of Hall	1,062	1,505
	Consumables	2,083	722
	Equipment	1,850	1,043
	Repairs and gardening	2,012	1,006
	Insurance	623	1,012
	Uniforms	0	133
	Depreciation	2,507	2,507
	Fundraising	0	164
	Miscellaneous	494	271
		<u>12,623</u>	<u>11,923</u>

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2021

6. Administrative Expenditure	2021	2020
	£	£
Miscellaneous	1,450	1,221
Training	898	302
Auditors Remuneration	600	180
	<u>2,948</u>	<u>1,703</u>

7. Staff Costs

No remuneration was paid to Trustees in the year

The staff costs for the year were:	75,055	74,659
Provision of furlough funds repayment	8,366	
Correction to previous year furlough salary	<u>-10,333</u>	
	73,088	

The average weekly number of staff employed by the charity during the operating weeks of the year was:

7

8. Tangible Fixed Assets	Mobile	Buildings	Equipment	Misc	Totals
	£	£	£	£	£
Cost or Valuation					
At 01.08.20 - Restricted	23,894	76,343	8,131	762	109,130
At 01.08.20 - Other funds	38,655		10,966	2,609	52,230
Additions during the year					
Restricted	0	0	0	0	0
Other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>62,549</u>	<u>76,343</u>	<u>19,097</u>	<u>3,371</u>	<u>161,360</u>
Depreciation					
At 01.08.20- Restricted	23,894	76,343	7,306	762	108,305
At 01.08.20- Unrestricted	34,908	0	10,240	2,609	47,757
Charge for the year					
Restricted	0	0	225	0	225
Unrestricted	<u>2,106</u>	<u>0</u>	<u>401</u>	<u>0</u>	<u>2,507</u>
	<u>60,908</u>	<u>76,343</u>	<u>18,172</u>	<u>3,371</u>	<u>158,794</u>
Net Book Value					
31-Jul-21	1,641	0	925	0	2,566
31-Jul-20	3,747	0	1,551	0	5,298

Barham Pre-school
Notes to the financial Statements
For the year ended 31st July 2021

	2021	2020
	£	£
9. Debtors		
Amounts falling due within one year-		
Other prepayments	0	936
10. Creditors		
Amounts falling due within one year		
Other accrued	<u>9,589</u>	<u>728</u>
11. Unrestricted Funds		
Opening balance	22,568	34,093
Net movement in funds for the year	17,044	-11,525
	<u>39,612</u>	<u>22,568</u>
12. Restricted Funds		
Opening balance	1,359	1,584
Net movement in funds for the year	-225	-225
	<u>1,134</u>	<u>1,359</u>

BARHAM PRE-SCHOOL

England & Wales - Charity number 1057290

Accounts

Charity Registered Number: 1057290

Financial Statements for the Year Ended 31 July 2020

For

Barham Pre-school

Barham Pre-school

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Barham Pre-school General Information (for the year ended 31st July 2020)

Chairperson: Mrs Cazz Eales
Vice Chair: Mrs Sandra Soldano
Treasurer: Mr. Andrew Wildon

Secretary: Ms Holly Swan
Other:

Plus representatives of: Barham C.E.Primary School board of Governors
Barham Parish Council

Management Trustees: Ms. Charlotte Russell Ms. Louise Sutcliffe
Ms. Abi Hamsher Mr Dan Sutcliffe
Ms Briony Ellis Mr Rob Eales

Property Holding Trustees: Mrs E. Rule Rev S Hardy

Staff: Mrs Rebecca Starr. Mrs D Sopp (Senior Supervisor)
Ms. A. Davies (Deputy Supervisor)
Mrs C, Francis Gore Ms K Ward
Mrs M Golder. Ms. S. Furner

Social Services Contact: Mrs C Mullane
Clover House, John Wilson Business Park,
Thanet Way, Whitstable, Kent CT5 3QZ

P.L.A. Registration No: C2534G27102
Branch No: SO603

Development worker: Mrs Jo Keohane
Sustainability Officer Ms Lisa Stewart

Bank: Santander Commercial Bank plc
Bridle Road, Bootle,
Merseyside GIR OAA

Independent examiner Hobbs Thomas & Company LLP

Report of the Trustees

For the Year ended 31st July 2020

The trustees present their report and financial statements for the year ended 31st July 2020.

Trustees

The trustees named on page one has served throughout the year. The appointment of the trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee, removal by Pre-school committee or removal by law.

Constitution, Objectives and Policies

Barham Pre-school has adopted the Early Years Alliance (EYA) constitution. It has adopted objectives and policies as follows:

Admissions	Child Protection
Pricing	Equality & Diversity
Behaviour management	Refreshments
Health, safety & hygiene	Special educational needs
Confidentiality	Complaints
Staff training	Reserves Policy

Details of the objectives and policies are well documented and displayed on the notice board at the registered address. A copy is available to all parents/prospective parents on request.

Investment Powers

The current constitution outlines the Trustee' power of investment and finance applicable to Barham Pre-school.

Development, activities and achievements

It has been a particularly challenging year for the Pre-school due to the implications of Covid-19. Temporary closures brought about a reduction in income and extra safety and precautionary measures meant an increase in costs for cleaning and health and safety supplies. Staff certainly felt the added worry and stress that came with working through the pandemic. I would like to commend the staff and the committee for working brilliantly side by side making sure of the smooth running of the pre-school and that the pre-school remained the safe, nurturing, caring, and supportive place it always has been.

We stepped up our fundraising efforts this year in a bid to restore the loss from the beginning of the year due to lockdown. The committee met frequently via zoom to put together different fundraising events and social media accounts were set up to promote these, in turn making them a great success. A virtual 'Move for Barham Pre-School' event was set up and ran on social media to spread the word and gain support and donations for our pre-school to see us through the difficult time. This event went fantastically well and raised over £1,300. As well as this various Halloween, Christmas and Easter themed events were held virtually such as a Christmas raffle, Pumpkin carving competitions, Hopathons, dress up days and other smaller fundraising events. These events saw parents and the wider local community getting involved and really supporting our pre-school for which we are extremely grateful.

Due to the incredible hard work and commitment from the staff and committee and the kind generosity of our pre-school families and local community we have managed to pull through and come out the other side. We are now back running at full capacity with all staff resuming their usual hours and our financial position is now restored. I am very much looking forward to the future for Barham Pre-School and implementing the different ideas and plans for its development.

Financial Review

As with most pre-schools across the country, the second half of the financial year was a tough one for us. Income for the year was £76,760, a 14% drop from the previous year. This was almost exclusively driven by the loss of fees, during the first national lockdown, from children not eligible for Kent Country Council funding.

Our costs for the year were £88,285, which, whilst lower than the prior year, were still in excess of our income and consequently our reserves were reduced from £35,677 in 2019 to £23,927 by 31 July 2020.

A financial recovery plan was put into action at the end of the financial year which resulted in the restoration of these funds during the early part of 2021. This significantly improved position will be shown in next year's accounts.

Our recovery was brought about by the dedication of the staff, the fundraising efforts of the committee and the generosity of the parents who supported our fund raising activity.

There was no significant capital expenditure in the last year, and the amount spend on consumables and equipment was reduced significantly from the prior year, in line with the need to reduce costs during the national lockdown.

I would like to pay particular thanks to Peter Sopp, the previous treasurer who stepped down in the early part of 2020. His long years of dedicated service meant that the pre-school was in a position to weather the financial storm brought about by the pandemic.

Statement of Trustees' responsibilities

The trustees are required under the Charities Act 1993 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements, giving a true and fair view, the trustees should follow the basic practice and:

- a. select suitable accounting policies and apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in financial statements;
- d. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the charity and which enable them to both ascertain the financial position of the charity and to ensure that the financial statements comply with applicable law and regulations.

Future developments

As the pre-school is now well established as part of the local community and has received a glowing Ofsted report, we don't plan to make any major changes this year, but will continue implementing our current policies and practices.

There were no serious incidents during the year.

Approval

This report was approved by the trustees on 25 May 2021.

Report of the Independent Examiner to the Trustees of Barham Pre School

I have examined the accounts of the above mentioned for the year ended 31st July 2020.

During the course of the examination no matter has come to my attention, which would give me reasonable cause to believe that in any material respect:

- a. accounting records have not been kept in accordance with section 41 of the 1993 Charities Act; or
- b. the accounts do not accord with those records; or
- c. the statement of accounts does not comply with the 1993 Charities Act.

No further matters have come to my attention, which should be included to enable a proper understanding of the accounts to be reached.

Shelley Hobbs
8/4/21

SHELLEY HOBBS MAAT,
HOBBS THOMAS O COMPANY LLP.

Barham Pre-school
Statement of Financial Activities
For the year ended 31st July 2020

		Restricted Funds	Unrestricted Funds	Total 2020	Total 2019
		£	£	£	£
Income Resources	Notes				
Grants/Donations	4	0	536	536	1,600
Fees	3	0	72,221	72,221	82,301
Fundraising	3	0	871	871	2,252
Interest	4	0	66	66	47
Other	3	0	3,066	3,066	2,695
		<u>0</u>	<u>76,760</u>	<u>76,760</u>	<u>88,895</u>
Resources Expended:					
Direct Charitable	5/7		86,582	86,582	86,853
Direct Charitable	2a	225		225	225
Other Expenditure:					
Management & Admin	6		1,703	1,703	2,394
		<u>225</u>	<u>88,285</u>	<u>88,510</u>	<u>89,472</u>
Net movement in funds for year		-225	-11,525	-11,750	-577
Total Funds b/forward		1,584	34,093	35,677	36,254
	11/12	<u>1,359</u>	<u>22,568</u>	<u>23,927</u>	<u>35,677</u>

There were no recognised gains or losses for 2019/2020 other than those included in the Statement of Financial Activities.

The notes on pages 7-10 form part of these financial statements.

Barham Pre - School
Balance Sheet
For the year ended 31st July 2020

	Notes	2020 £	2019 £
Fixed Assets			
Tangible Assets	8	5,298	8,030
Current Assets:			
Debtors	9	936	1,325
Cash at Bank and in hand		7,277	15,699
Deposit Account		<u>11,144</u>	<u>11,079</u>
		<u>19,357</u>	<u>28,103</u>
Creditors:			
Amounts falling due within one year	10	<u>728</u>	<u>456</u>
Net current Assets		18,629	27,647
Total Assets less Current Liabilities		<u>23,927</u>	<u>35,677</u>
Capital and Reserves:			
Unrestricted Funds	11	22,568	34,093
Restricted Funds	12	<u>1,359</u>	<u>1,584</u>
		<u>23,927</u>	<u>35,677</u>

Approved by the Trustees

and signed on their behalf

Barham Pre-school

Notes to the Financial Statements

For the year ended 31st July 2019

1. Accounting Policies

1.1 Basis of Preparation of Accounts

The financial statements are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for charity accounts.

1.2 Tangible Fixed Assets for use by the Charity and Depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Buildings (mobile)	15% on cost
Utilities	10% on cost
Equipment	15% on cost
Miscellaneous	15% on cost

1.3 Income

Voluntary income and donations are accounted for as received by the charity. No permanent endowments have been received during the year.

1.4 Value Added Tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the statement of Financial Activities.

1.5 Management and Administrative Expenditure

Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures.



Barham Pre School
Notes to the Financial Statements
For the year ended 31st July 2020

		Restricted Funds	
		2020	2019
		£	£
2a.	Expenditure Direct Charitable		
	Depreciation	225	225
2b.	Grant received for equipment		1,500
		Unrestricted Funds	
		2020	2019
3.	Other Income		
	Fees - Parents	4,849	15,633
	Fees KCC	67,372	65,218
	EYPP		1,450
	Toddlers Group	1,776	814
	Donations	536	1,600
	Fundraising	871	2,252
	Grants		
	Miscellaneous	1,290	1,881
		<u>76,694</u>	<u>88,848</u>
4.	Interest Received	<u>66</u>	<u>47</u>
5.	Direct Charitable Expenditure		
	Premises - heating / cleaning	3,560	3,184
	Land Rent and Hire of Hall	1,505	1,510
	Consumables	722	1,556
	Equipment	1,043	3,061
	Repairs and gardening	1,006	834
	Insurance	1,012	1,004
	Uniforms	133	244
	Depreciation	2,507	2,770
	Fundraising	164	795
	Miscellaneous	271	616
		<u>11,923</u>	<u>15,574</u>

Barham Pre School
Notes to the Financial Statements
For the year ended 31st July 2020

6.	Administrative Expenditure	2,020	2,019
		£	£
	Miscellaneous	1,221	1,422
	Training	302	792
	Auditors Remuneration	180	180
	Legal Fees		
	Bank Charges		
		<u>1,703</u>	<u>2,394</u>

7. Staff Costs

No remuneration was paid to Trustees in the year

The staff costs for the year were: 74,659 71,279

The average weekly number of staff employed by the charity during the operating weeks of the year was: 7 7

8.	Tangible Fixed Assets	Mobile	Buildings	Equipment	Misc	Totals
	£	£	£	£	£	£
	Cost or Valuation					
	At 01.08.19 - Restricted	23,894	76,343	8,131	762	109,130
	At 01.08.19 - Other funds	38,655		10,966	2,609	52,230
	Additions during the year					
	- Restricted	0	0	0	0	0
	- Other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>62,549</u>	<u>76,343</u>	<u>19,097</u>	<u>3,371</u>	<u>161,360</u>
	Depreciation					
	At 01.08.19- Restricted	23,894	76,343	7,081	762	108,080
	At 01.08.19- Unrestricted	32,802	0	9,839	2,609	45,250
	Charge for the year					
	- Restricted	0	0	225	0	225
	- Unrestricted	<u>2,106</u>	<u>0</u>	<u>401</u>	<u>0</u>	<u>2,507</u>
		<u>58,802</u>	<u>76,343</u>	<u>17,546</u>	<u>3,371</u>	<u>156,062</u>
	Net Book Value					
	31-Jul-20	<u>3,747</u>	<u>0</u>	<u>1,551</u>	<u>0</u>	<u>5,298</u>
	31-Jul-19	<u>5,853</u>	<u>0</u>	<u>2,177</u>	<u>0</u>	<u>8,030</u>

Barham Pre School
Notes to the Financial Statements
For the year ended 31st July 2020

	2020	2019
Debtors	£	£
Amounts falling due within one year-		
Other prepayments	936	1,325
Creditors		
Amounts falling due within one year		
Other accrued	<u>728</u>	<u>456</u>
Unrestricted Funds		
Opening balance	34,093	34,445
Net movement in funds for the year	-11,525	-352
	<u>22,568</u>	<u>34,093</u>
Restricted Funds		
Opening balance	1,584	1,809
Net movement in funds for the year	-225	-225
	<u>1,359</u>	<u>1,584</u>