

POPERINGHE PRE-SCHOOL

England & Wales · Charity number 1061413

Details

Other names	ARBORFIELD GARRISON PRE-SCHOOL GROUP, POPERINGHE PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	1997-03-20
Register	View on the Charity Commission register

Contact

Address Aws Community Complex
Princess Marina Drive
Arborfield
Reading
Berkshire
RG2 9NN

Phone 01189762427

Email poperinghe@weycp.org.uk

Website www.poperinghe.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS.

Activities: Poperinghe Pre-School is based in Arborfield Garrison. The pre-school is open from 8am until 4pm, operating a variety of sessions during these hours. The well trained staff educate children from age 2 years to 5 years giving them the opportunity to access the Early Years Curriculum in a safe, caring and fun environment. The children benefit from four classrooms and four outdoor areas.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** LOCAL
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£463,501	£462,076	-	-
2023-08-31	£401,662	£402,117	-	-
2022-08-31	£417,683	£391,304	-	-
2021-08-31	£373,835	£376,995	-	-
2020-08-31	£362,071	£343,588	-	-

Trustees

Name	Role	Appointed
Gail Prewett	Chair	2016-03-21
Emma Smith		2026-01-30
Frances Fudge		2025-11-13
Jessica Sweetman Mrs		2025-07-17
Kerry-Anne Torr		2025-03-27
Leah Cole		2025-11-13
Megan Morrison		2025-12-23
Rebecca Toms Miss		2025-07-17

POPERINGHE PRE-SCHOOL

England & Wales - Charity number 1061413

Accounts

Poperinghe Pre School



•AWS Community Complex, Princess Marina Drive, Arborfield, Berkshire, RG2 9NN •
• 0118 976 2427 • poperinghe@weycp.org.uk•

Trustee Report – AGM 28th November 2024

The Financial year ran from 1st September 2023 to 31st August 2024

At the end of the period the pre-school came in on budget with a small profit of £752.

With the rise in the living wage, and the increased cost in consumables and utility bills this profit was only made possible due to an increase in funding rates and the new 15 hours of funding being offered to 2 year olds with working parents from April 2024.

The funding rate increased (per attended hour) from £5.80 to £6.03 for 3 and 4 year in April, and 2yr olds (of working families eligible to claim) were funded at a rate of £8.68.

The other significant variances to budget were an overspend on salaries due to the living wage increase as stated above, and employers national insurance totalling 7K due to bank staff being used for additional 2 year olds from April 24. The rise in utility bills amounted to £4.4K overspend as a result of an unexpected increase to market rates. A full breakdown of finances can be seen on the balance sheet.

Poperinghe Pre-School Committee



Registered Charity Number: 1061413



Poperinghe Pre School		Charity No (if any)	1061413	CC39a
Annual accounts for the year				
Year start date	Sep-23	To	Year end date	


Section A Statement of financial activities Section A

Descriptions by natural category	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Donations, legacies and Grants		500	-	-	500	138
Interest and dividends		1,246	-	-	1,246	731
fees for charitable services		458,358	-	-	458,358	396,664
Other Income		-	3,397	-	3,397	4,129
Total incoming resources	S01	460,104	3,397	-	463,501	401,662
Resources expended (Notes 4-7)						
Wages, salaries, pensions and NI		390,218	-	-	390,218	341,520
Telephone postage and stationery		4,519	-	-	4,519	5,117
Donations and Grants		-	-	-	-	-
Other Costs		62,090	2,724	-	64,814	52,187
Depreciation		2,040	-	-	2,040	2,702
Repairs and maintenance		485	-	-	485	591
Total resources expended	S02	459,352	2,724	-	462,076	402,117
Net incoming/(outgoing) resources before transfers	S03	752	673	-	1,425	- 455
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	752	673	-	1,425	- 455
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	752	673	-	1,425	- 455
Total funds brought forward	S09	142,950	8,174	-	151,124	151,579
Total funds carried forward	S10	143,702	8,847	-	152,549	151,124

Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	2,272	3,916
Investments (Note 9)	B03		
Total fixed assets	B04	2,272	3,916
Current assets			
Stock and work in progress	B05	978	1,466
Debtors (Note 10)	B06	1,252	1,382
Cash at bank and in hand	B08	321,221	280,864
Prepayments		4,004	4,268
Accrued Income		843	785
Total current assets	B09	328,298	288,765
Creditors: amounts falling due within one year (Note 11)	B10	178,022	141,557
Net current assets/(liabilities)	B11	150,276	147,208
Total assets less current liabilities	B12	152,549	151,124
Net assets	B15	152,549	151,124
Funds of the Charity			
Total unrestricted funds		143,702	142,950
Restricted income funds (Note 12)	B18	8,847	8,174
Total funds	B20	152,549	151,124

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
	25/6/25

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

No changes have been made

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

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Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Voluntary Income				
Donations	500		500	138
Total			500	138
Investment Income				
Bank Interest	1,246		1,246	731
Dividends	-		-	-
Total			1,246	731
Income from Charitable Activities				
Early Education Funding	343,562		343,562	282,161
Fees	85,857		85,857	88,096
Milk Refund	2,047		2,047	1,694
SEN support funding	24,227		24,227	23,230
Childrens Playwear	185		185	123
Registration Fee	2,480		2,480	1,360
Holiday Club	-		-	-
Graduate Leader Fund	-		-	-
Total			458,358	396,664
Other Income				
HMRC Furlough Grant	-		-	-
Total			-	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Unrestricted Analysis	Restricted £	This year £	Last year £	£
Charitable Activities					
Wages	370,003		370,003		325,475
Milk	2,164		2,164		1,942
Childrens Snacks	3,132		3,132		3,225
Childrens Uniforms	0		0		0
Childrens Play Materials	21		21		64
National Insurance & Tax	14,139		14,139		10,837
Pension	6,076		6,076		5,208
Staff Training	1,019		1,019		464
Holiday Club Expenses	0		0		0
Childrens work / Photos	0		0		0
Graduate Leader Fund	0		0		0
Childrens Activities	909		909		860
Sensory/Outside Play Area	0		0		0
Total	397,463		397,463		348,075
Governance Costs					
Stationery	3,009		3,009		2,924
Postage & Carriage	174		174		185
Total	3,183		3,183		3,109
Grants & Donations					
Presentations	0		0		100
Total	0		0		100
Other Costs					
Staff Expenses	0		0		0
Staff Party / Bonus	1,751		1,751		1,226
Committee Expenses	0		0		0
Cleaning Material	3,925		3,925		3,829
Cleaning	9,702		9,702		9,491
Office Requirements / Refreshments	491		491		173
Work Wear	672		672		1,279
Expendable Property	0		0		0
OFSTED Registration	50		50		50
Advertising	0		0		0
Recruitment Expenses	0		0		0
Audit & Accountancy Fees	688		688		700
Rent	15,250		15,250		15,250
Rates	2,862		2,862		2,684
Gas	3,180		3,180		(4,900)
Electricity	5,374		5,374		2,100
Refuge	2,297		2,297		2,176
Legal Fees	0		0		0
Professional Fees	0		0		0
Bank Charges	60		60		67
Classroom Maint	58		58		346
Telephone & Internet	1,336		1,336		2,008
Insurance Premium	2,062		2,062		1,936
Accounts Package	3,647		3,647		3,244
Service Charge	0		0		0
Rental	0		0		0
Special Education Needs	0		0		0
IT Services	739		739		186
Subscriptions	137		137		120
CRB Checks	367		367		424
Health & Safety	271		271		565
Repair & Maint	485		485		591
Total	55,404		55,404		43,545
84					
Exceptional Expenditure					
COVID staff cover	0		0		0
	0		0		0
Internal Transfers					
Property Depreciation	2,040		2,040		2,702
Bad Debt	1,141		1,141		0
Write Off	121		121		0
Total	3,302		3,302		2,702

Note 5 Details of certain items of expenditure**5.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None
None	None

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
688	770
None	None

Section C **Notes to the accounts** **(cont)**

Note 6 **Paid employees**
Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	370,003	325,475
Employer's National Insurance costs	14,139	10,837
Pension costs	6,076	5,208
Total staff costs	390,218	341,520

6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
Office	3	3
Classrooms	18	19
Total	21	22

6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

None in operation

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C **Notes to the accounts** **(cont)**

Note 7 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

7.1 Total value of grants

Purpose for which grants made	Grants to Total amount £	Grants to Total amount £
Not considered material	-	-
Total	-	-

7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****Note8 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Childrens Toys	Other	Computer S/Ware & Equipment	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Balance brought forward	548	434	16,856	9,915	27,753
Additions	-	-	396	-	396
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
Balance carried forward	548	434	17,252	9,915	28,149

8.2 Accumulated depreciation and impairment provisions

**Basis	SL	SL	SL	SL
** Rate	25%	25%	25%	25%

Balance brought forward	548	434	13,903	8,952	23,837
Depreciation charge for year	-	-	1,533	507	2,040
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	548	434	15,436	9,459	25,877

8.3 Net book value

Brought forward	-	-	2,953	963	3,916
Carried forward	-	-	1,816	456	2,272

8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of period	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of period	-

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
	-	-
Total	-	-

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
Total	-

Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	1,252	1,382		0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	0	0	0	0
Prepayments and accrued income	4,847	5,053	0	0
Total	6,099	6,435	0	0

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	2,815	1,286	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	0	0	0	0
Accruals and deferred income	175,207	140,271	0	0
Total	178,022	141,557	0	0

11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions
Fund Raising	R	Events, raffles held
Redundancy Fund	R	Maintain reserve at required amount of £11.5k

12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy	11,568	-	-	-	-	11,568
Fundraising	- 2,721	-	-	-	-	- 2,721
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	8,847	-	-	-	-	8,847

12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
			-

12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	2,272	-	-	2,272
Investments	-	-	-	-
Net current assets	319,452	8,847	-	328,299
Creditors due in more than one year and provisions	178,022	-	-	178,022
Total net assets	143,702	8,847	-	152,549

Note 13 **Transactions with related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

Note 14**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent examiner's report to the Trustees of Poperinghe Pre School

I report on the accounts of the Charity for the period ended 31 August 2024, which includes the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with those records and to comply with the accounting requirements of the 2011 Act

have not been met.



Lee Gardner FCA

Vale & West

Victoria House

26 Queen Victoria Street

Reading

RG1 1TG

Date: 30/6/2025



Poperinghe Pre School		Charity No (if any)	1061413	CC39a
Annual accounts for the year				
Year start date	Sep-23	To	Year end date	


Section A Statement of financial activities Section A

Descriptions by natural category	Note	Restricted			Total this year	Total last year
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
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fees for charitable services		458,358	-	-	458,358	396,664
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Resources expended (Notes 4-7)						
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Donations and Grants		-	-	-	-	-
Other Costs		62,090	2,724	-	64,814	52,187
Depreciation		2,040	-	-	2,040	2,702
Repairs and maintenance		485	-	-	485	591
Total resources expended	S02	459,352	2,724	-	462,076	402,117
Net incoming/(outgoing) resources before transfers	S03	752	673	-	1,425	- 455
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	752	673	-	1,425	- 455
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	752	673	-	1,425	- 455
Total funds brought forward	S09	142,950	8,174	-	151,124	151,579
Total funds carried forward	S10	143,702	8,847	-	152,549	151,124

Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	2,272	3,916
Investments (Note 9)	B03		
Total fixed assets	B04	2,272	3,916
Current assets			
Stock and work in progress	B05	978	1,466
Debtors (Note 10)	B06	1,252	1,382
Cash at bank and in hand	B08	321,221	280,864
Prepayments		4,004	4,268
Accrued Income		843	785
Total current assets	B09	328,298	288,765
Creditors: amounts falling due within one year (Note 11)	B10	178,022	141,557
Net current assets/(liabilities)	B11	150,276	147,208
Total assets less current liabilities	B12	152,549	151,124
Net assets	B15	152,549	151,124
Funds of the Charity			
Total unrestricted funds		143,702	142,950
Restricted income funds (Note 12)	B18	8,847	8,174
Total funds	B20	152,549	151,124

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
	25/6/25

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

No changes have been made

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

--

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Voluntary Income				
Donations	500		500	138
Total			500	138
Investment Income				
Bank Interest	1,246		1,246	731
Dividends	-		-	-
Total			1,246	731
Income from Charitable Activities				
Early Education Funding	343,562		343,562	282,161
Fees	85,857		85,857	88,096
Milk Refund	2,047		2,047	1,694
SEN support funding	24,227		24,227	23,230
Childrens Playwear	185		185	123
Registration Fee	2,480		2,480	1,360
Holiday Club	-		-	-
Graduate Leader Fund	-		-	-
Total			458,358	396,664
Other Income				
HMRC Furlough Grant	-		-	-
Total			-	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Unrestricted Analysis	Restricted £	This year £	Last year £	£
Charitable Activities					
Wages	370,003		370,003		325,475
Milk	2,164		2,164		1,942
Childrens Snacks	3,132		3,132		3,225
Childrens Uniforms	0		0		0
Childrens Play Materials	21		21		64
National Insurance & Tax	14,139		14,139		10,837
Pension	6,076		6,076		5,208
Staff Training	1,019		1,019		464
Holiday Club Expenses	0		0		0
Childrens work / Photos	0		0		0
Graduate Leader Fund	0		0		0
Childrens Activities	909		909		860
Sensory/Outside Play Area	0		0		0
Total	397,463		397,463		348,075
Governance Costs					
Stationery	3,009		3,009		2,924
Postage & Carriage	174		174		185
Total	3,183		3,183		3,109
Grants & Donations					
Presentations	0		0		100
Total	0		0		100
Other Costs					
Staff Expenses	0		0		0
Staff Party / Bonus	1,751		1,751		1,226
Committee Expenses	0		0		0
Cleaning Material	3,925		3,925		3,829
Cleaning	9,702		9,702		9,491
Office Requirements / Refreshments	491		491		173
Work Wear	672		672		1,279
Expendable Property	0		0		0
OFSTED Registration	50		50		50
Advertising	0		0		0
Recruitment Expenses	0		0		0
Audit & Accountancy Fees	688		688		700
Rent	15,250		15,250		15,250
Rates	2,862		2,862		2,684
Gas	3,180		3,180		(4,900)
Electricity	5,374		5,374		2,100
Refuge	2,297		2,297		2,176
Legal Fees	0		0		0
Professional Fees	0		0		0
Bank Charges	60		60		67
Classroom Maint	58		58		346
Telephone & Internet	1,336		1,336		2,008
Insurance Premium	2,062		2,062		1,936
Accounts Package	3,647		3,647		3,244
Service Charge	0		0		0
Rental	0		0		0
Special Education Needs	0		0		0
IT Services	739		739		186
Subscriptions	137		137		120
CRB Checks	367		367		424
Health & Safety	271		271		565
Repair & Maint	485		485		591
Total	55,404		55,404		43,545
84					
Exceptional Expenditure					
COVID staff cover	0		0		0
	0		0		0
Internal Transfers					
Property Depreciation	2,040		2,040		2,702
Bad Debt	1,141		1,141		0
Write Off	121		121		0
Total	3,302		3,302		2,702

Note 5 Details of certain items of expenditure**5.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses	None	None
Nature of the expenses	None	None
Total amount paid	None	None

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	688	770
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	None	None

Section C **Notes to the accounts** **(cont)**

Note 6 **Paid employees**
Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	370,003	325,475
Employer's National Insurance costs	14,139	10,837
Pension costs	6,076	5,208
Total staff costs	390,218	341,520

6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
Office	3	3
Classrooms	18	19
Total	21	22

6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

None in operation

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C **Notes to the accounts** **(cont)**

Note 7 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

7.1 Total value of grants

Purpose for which grants made	Grants to Total amount £	Grants to Total amount £
Not considered material	-	-
Total	-	-

7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****Note8 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Childrens Toys	Other	Computer S/Ware & Equipment	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Balance brought forward	548	434	16,856	9,915	27,753
Additions	-	-	396	-	396
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
Balance carried forward	548	434	17,252	9,915	28,149

8.2 Accumulated depreciation and impairment provisions

**Basis	SL	SL	SL	SL
** Rate	25%	25%	25%	25%

Balance brought forward	548	434	13,903	8,952	23,837
Depreciation charge for year	-	-	1,533	507	2,040
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	548	434	15,436	9,459	25,877

8.3 Net book value

Brought forward	-	-	2,953	963	3,916
Carried forward	-	-	1,816	456	2,272

8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of period	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of period	-

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
	-	-
Total	-	-

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
Total	-

Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	1,252	1,382		0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	0	0	0	0
Prepayments and accrued income	4,847	5,053	0	0
Total	6,099	6,435	0	0

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	2,815	1,286	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	0	0	0	0
Accruals and deferred income	175,207	140,271	0	0
Total	178,022	141,557	0	0

11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions
Fund Raising	R	Events, raffles held
Redundancy Fund	R	Maintain reserve at required amount of £11.5k

12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy	11,568	-	-	-	-	11,568
Fundraising	- 2,721	-	-	-	-	- 2,721
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	8,847	-	-	-	-	8,847

12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
			-

12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	2,272	-	-	2,272
Investments	-	-	-	-
Net current assets	319,452	8,847	-	328,299
Creditors due in more than one year and provisions	178,022	-	-	178,022
Total net assets	143,702	8,847	-	152,549

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

Note 14**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent examiner's report to the Trustees of Poperinghe Pre School

I report on the accounts of the Charity for the period ended 31 August 2024, which includes the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with those records and to comply with the accounting requirements of the 2011 Act

have not been met.



Lee Gardner FCA

Vale & West

Victoria House

26 Queen Victoria Street

Reading

RG1 1TG

Date: 30/6/2025

POPERINGHE PRE-SCHOOL

England & Wales - Charity number 1061413

Accounts

Trustees Report - AGM 8th November 2023

Firstly, thank you all for joining us this evening, I'm pretty sure we have met our required attendance numbers.

As a charity run pre-school there are certain compliances we have to adhere to, which includes holding an annual AGM, as well as having a management committee of parent volunteers. The benefits of being a charity are huge, not only because of the financial aspect, for example we get an 80% reduction on our business rates, and pay a lesser amount in rent. This in turn allows us to keep our fees at a minimum and our adult to child ratio's high. The very meaning of a Charity is a 'not for profit' organisation, meaning any profit we make does not line anyone's pockets, it simply goes straight back into the pre-school benefiting no one else but your children.

Last year was no exception, which brought our cohort of what I really believe were our 'covid' children. We were very aware that our new arrivals had spent the first two years of their lives in a world that looked very different to normal, and only been introduced to the general public's faces a few months before starting with us, due to facemasks being worn up until the End of January 22. This also meant they were unable to read facial cues from anyone other than their immediate family. Imagine being born into that world, and missing out on the early socialising skills that children naturally learn from. Our main role in Early Years, from the moment children start with us at 2, is to prepare them for their school life, so our daily routines emulate a school day from a very gentle start to what it will be like in reception by the time they leave us. We were aware that this cohort of children may take longer to settle, so we made some adaptations to our curriculum, ensured our adult/child ratios were as high as possible and set a budget that would enable us to fund these additions, and break even by the end of the year. We have a very healthy bank balance, so again, thanks to being 'not for profit' we were able fully support those children to ensure they were at the same stage as prior years before moving on to school. The two main changes made were putting a higher focus on personal, social and emotional development, and making our SENDco, Dorinda, what we call 'supernumery' which basically meant taking her out of the classroom so she could focus on her role of SENDco full time. This role, as far as we are concerned at Poperinghe, covers the needs of all children, whether it be supporting children and families through the process of a diagnosis or supporting those with one, to more temporary support, as with speech and language delay, Children who start with us with no English, particularly shy children, particularly emotional children or those who struggled to control their emotions etc. We were also fully aware that outside services such as Speech and Language was working with a huge waiting list having not been able to support children through covid, so we also funded a private speech and language therapist to do a 'drop-in service' for our families with concern. This was very well attended and both parents and practitioners were able to put advised strategies in place immediately while they waited for an appointment through the SALT team which at the time running at a 9month wait.

Our efforts in all areas worked incredibly well, and although we did see a difference when compared to previous years, the children just adapted and overcame any barriers they may have had in their first years, and were happy settled and growing in confidence and social skills. Then came January, and our visit from Ofsted..... two days into the new term and day two for 5 new staff members.

Obviously I speak for the whole team that we were gutted at not getting outstanding, as we had worked so hard to achieve it, but we are immensely proud of the report itself, and we gained outstanding in what we all feel is the most important section of all, which is the children's personal development. And the new staff came back the next day! The one statement that the Ofsted Inspector did leave me a little rattled by however, was telling me at the end of the day that it was a

shame the inspection had happened when it did, as if we had been inspected a couple of months later the outcome could have been different. Incredibly frustrating as you can imagine hearing that when our next inspection will be in approximately six years and they keep raising the bar!

At least with our long-awaited inspection over we were able to fully focus on the most important part of our role, preparing the children leaving us for school, and by graduation day, they were all where they should be, resilient, confident and most definitely ready for reception. So quite a year, but a very successful one. And the budget? Well even that was on track, and we even made a profit.... A whole £2.00!

Thank you

Gail Prewett



Poperinghe Pre School		Charity No (if any)	1061413	CC39a
Annual accounts for the year				
Year start date	Sep-22	To	Year end date	


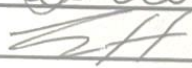
Section A Statement of financial activities Section A

Descriptions by natural category	Note	Restricted			Total this year	Total last year
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Donations, legacies and Grants		138	-	-	138	201
Interest and dividends		731	-	-	731	37
fees for charitable services		396,664	-	-	396,664	417,445
Other Income		-	4,129	-	4,129	3,564
Total incoming resources	S01	397,533	4,129	-	401,662	421,247
Resources expended (Notes 4-7)						
Wages, salaries, pensions and NI		341,520	-	-	341,520	321,120
Telephone postage and stationery		5,117	-	-	5,117	6,865
Donations and Grants		-	-	-	-	-
Other Costs		47,601	4,586	-	52,187	63,545
Depreciation		2,702	-	-	2,702	3,092
Repairs and maintenance		591	-	-	591	610
Total resources expended	S02	397,531	4,586	-	402,117	395,233
Net incoming/(outgoing) resources before transfers	S03	2	- 457	-	- 455	26,015
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	2	- 457	-	- 455	26,015
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	2	- 457	-	- 455	26,015
Total funds brought forward	S09	142,948	8,631	-	151,579	125,565
Total funds carried forward	S10	142,950	8,174	-	151,124	151,580

Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	3,916	5,566
Investments (Note 9)	B03		
Total fixed assets	B04	3,916	5,566
Current assets			
Stock and work in progress	B05	1,466	1,379
Debtors (Note 10)	B06	1,382	3,236
Cash at bank and in hand	B08	280,864	292,935
Prepayments		4,268	4,027
Accrued Income		785	829
Total current assets	B09	288,765	302,407
Creditors: amounts falling due within one year (Note 11)	B10	141,557	156,392
Net current assets/(liabilities)	B11	147,208	146,015
Total assets less current liabilities	B12	151,124	151,580
Net assets	B15	151,124	151,580
Funds of the Charity			
Total unrestricted funds		142,950	142,948
Restricted income funds (Note 12)	B18	8,174	8,631
Total funds	B20	151,124	151,580

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
	25.6.24
	24/6/24

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;
- or Financial Reporting Standards for Smaller Enterprises (FRSSE);
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* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
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1.2 Change in basis of accounting

No changes have been made

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No changes have been made to accounts for previous years

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This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

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- the charity becomes entitled to the resources; the charity becomes entitled to the
- the trustees are virtually certain they will receive the resources; and the trustees are
- the monetary value can be measured with sufficient reliability. the monetary value can

Incoming resources with related expenditure Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

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Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

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Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

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Investment gains and losses This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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Liability recognition Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
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Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Voluntary Income				
Donations	138		138	201
Total			138	201
Investment Income				
Bank Interest	731		731	37
Dividends	-		-	-
Total			731	37
Income from Charitable Activities				
Early Education Funding	282,161		282,161	294,381
Fees	88,096		88,096	120,715
Milk Refund	1,694		1,694	1,117
SEN support funding	23,230		23,230	-
Childrens Playwear	123		123	91
Registration Fee	1,360		1,360	1,140
Holiday Club	-		-	-
Graduate Leader Fund	-		-	-
Total			396,664	417,445
Other Income				
HMRC Furlough Grant	-		-	-
Total			-	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Unrestricted Analysis	Restricted £	This year £	Last year £	£
Charitable Activities					
Wages		325,475		325,475	308,928
Milk		1,942		1,942	1,747
Childrens Snacks		3,225		3,225	3,227
Childrens Uniforms		0		0	0
Childrens Play Materials		64		64	106
National Insurance & Tax		10,837		10,837	7,853
Pension		5,208		5,208	4,340
Staff Training		464		464	1,560
Holiday Club Expenses		0		0	0
Childrens work / Photos		0		0	0
Graduate Leader Fund		0		0	0
Childrens Activities		860		860	1,509
Sensory/Outside Play Area		0		0	0
Total		348,075		348,075	329,268
Governance Costs					
Stationery		2,924		2,924	5,285
Postage & Carriage		185		185	236
Total		3,109		3,109	5,521
Grants & Donations					
Presentations		100		100	0
Total		100		100	0
Other Costs					
Staff Expenses		0		0	0
Staff Party / Bonus		1,226		1,226	1,067
Committee Expenses		0		0	0
Cleaning Material		3,829		3,829	3,825
Cleaning		9,491		9,491	9,493
Office Requirements / Refreshments		173		173	282
Work Wear		1,279		1,279	655
Expendable Property		0		0	0
OFSTED Registration		50		50	50
Advertising		0		0	0
Recruitment Expenses		0		0	0
Audit & Accountancy Fees		700		700	720
Rent		15,250		15,250	15,250
Rates		2,684		2,684	1,541
Gas		(4,900)		(4,900)	7,141
Electricity		2,100		2,100	1,825
Refuge		2,176		2,176	1,839
Legal Fees		0		0	0
Professional Fees		0		0	0
Bank Charges		67		67	146
Classroom Maint		346		346	687
Telephone & Internet		2,008		2,008	1,344
Insurance Premium		1,936		1,936	1,728
Accounts Package		3,244		3,244	3,067
Service Charge		0		0	0
Rental		0		0	0
Special Education Needs		0		0	0
IT Services		186		186	308
Subscriptions		120		120	86
CRB Checks		424		424	225
Health & Safety		565		565	573
Repair & Maint		591		591	610
Total		43,545		43,545	52,459
Exceptional Expenditure					
COVID staff cover		0		0	0
		0		0	0
Internal Transfers					
Property Depreciation		2,702		2,702	3,092
Bad Debt		0		0	460
Write Off		0		0	503
Total		2,702		2,702	4,054

Note 5 Details of certain items of expenditure**5.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses	None	None
Nature of the expenses	None	None
Total amount paid	None	None

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	770	720
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	None	None

Section C **Notes to the accounts** **(cont)**

Note 6 **Paid employees**
Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	325,475	308,928
Employer's National Insurance costs	10,837	7,853
Pension costs	5,208	4,340
Total staff costs	341,520	321,121

6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
Office	3	2
Classrooms	19	20
Total	22	22

6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

None in operation

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C**Notes to the accounts****(cont)****Note 7 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

7.1 Total value of grants

Purpose for which grants made	Grants to Total amount	Grants to Total amount
	£	£
Not considered material	-	-
Total	-	-

7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****Note8 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Childrens Toys	Other	Computer S/Ware & Equipment	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Balance brought forward	548	434	16,122	9,597	26,701
Additions	-	-	734	318	1,052
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
Balance carried forward	548	434	16,856	9,915	27,753

8.2 Accumulated depreciation and impairment provisions

**Basis	SL	SL	SL	SL
** Rate	25%	25%	25%	25%

Balance brought forward	548	434	11,838	8,315	21,135
Depreciation charge for year	-	-	2,065	637	2,702
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	548	434	13,903	8,952	23,837

8.3 Net book value

Brought forward	-	-	4,284	1,282	5,566
Carried forward	-	-	2,953	963	3,916

8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of period	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of period	-

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
	-	-
Total	-	-

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
Total	-

Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	1,382	3,236		0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	0	0	0	0
Prepayments and accrued income	5,053	4,856	0	0
Total	6,435	8,092	0	0

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	1,286	2,843	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	0	460	0	0
Accruals and deferred income	140,271	153,089	0	0
Total	141,557	156,392	0	0

11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions
Fund Raising	R	Events, raffles held
Redundancy Fund	R	Maintain reserve at required amount of £11.5k

12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy	11,568	-	-	-	-	11,568
Fundraising	- 3,394	-	-	-	-	- 3,394
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	8,174	-	-	-	-	8,174

12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
			-

12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	3,916	-	-	3,916
Investments	-	-	-	-
Net current assets	280,591	8,174	-	288,765
Creditors due in more than one year and provisions	141,557	-	-	141,557
Total net assets	142,950	8,174	-	151,124

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

Note 14**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent examiner's report to the Trustees of Poperinghe Pre School

I report on the accounts of the Charity for the period ended 31 August 2023, which includes the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with those records and to comply with the accounting requirements of the 2011 Act

have not been met.



Lee Gardner FCA

Vale & West

Victoria House

26 Queen Victoria Street

Reading

RG1 1TG

Date: 28 June 2024



Poperinghe Pre School		Charity No (if any)	1061413	CC39a
Annual accounts for the year				
Year start date	Sep-22	To	Year end date	


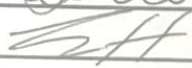
Section A Statement of financial activities Section A

Descriptions by natural category	Note	Restricted			Total this year	Total last year
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Donations, legacies and Grants		138	-	-	138	201
Interest and dividends		731	-	-	731	37
fees for charitable services		396,664	-	-	396,664	417,445
Other Income		-	4,129	-	4,129	3,564
Total incoming resources	S01	397,533	4,129	-	401,662	421,247
Resources expended (Notes 4-7)						
Wages, salaries, pensions and NI		341,520	-	-	341,520	321,120
Telephone postage and stationery		5,117	-	-	5,117	6,865
Donations and Grants		-	-	-	-	-
Other Costs		47,601	4,586	-	52,187	63,545
Depreciation		2,702	-	-	2,702	3,092
Repairs and maintenance		591	-	-	591	610
Total resources expended	S02	397,531	4,586	-	402,117	395,233
Net incoming/(outgoing) resources before transfers	S03	2	-	-	-	455
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	2	-	-	-	455
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	2	-	-	-	455
Total funds brought forward	S09	142,948	8,631	-	151,579	125,565
Total funds carried forward	S10	142,950	8,174	-	151,124	151,580

Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	3,916	5,566
Investments (Note 9)	B03		
Total fixed assets	B04	3,916	5,566
Current assets			
Stock and work in progress	B05	1,466	1,379
Debtors (Note 10)	B06	1,382	3,236
Cash at bank and in hand	B08	280,864	292,935
Prepayments		4,268	4,027
Accrued Income		785	829
Total current assets	B09	288,765	302,407
Creditors: amounts falling due within one year (Note 11)	B10	141,557	156,392
Net current assets/(liabilities)	B11	147,208	146,015
Total assets less current liabilities	B12	151,124	151,580
Net assets	B15	151,124	151,580
Funds of the Charity			
Total unrestricted funds		142,950	142,948
Restricted income funds (Note 12)	B18	8,174	8,631
Total funds	B20	151,124	151,580

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
	25.6.24
	24/6/24

Note 1 **Basis of preparation**

This section should be completed by all charities .

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Staff Training		464		464	1,560
Holiday Club Expenses		0		0	0
Childrens work / Photos		0		0	0
Graduate Leader Fund		0		0	0
Childrens Activities		860		860	1,509
Sensory/Outside Play Area		0		0	0
Total		348,075		348,075	329,268
Governance Costs					
Stationery		2,924		2,924	5,285
Postage & Carriage		185		185	236
Total		3,109		3,109	5,521
Grants & Donations					
Presentations		100		100	0
Total		100		100	0
Other Costs					
Staff Expenses		0		0	0
Staff Party / Bonus		1,226		1,226	1,067
Committee Expenses		0		0	0
Cleaning Material		3,829		3,829	3,825
Cleaning		9,491		9,491	9,493
Office Requirements / Refreshments		173		173	282
Work Wear		1,279		1,279	655
Expendable Property		0		0	0
OFSTED Registration		50		50	50
Advertising		0		0	0
Recruitment Expenses		0		0	0
Audit & Accountancy Fees		700		700	720
Rent		15,250		15,250	15,250
Rates		2,684		2,684	1,541
Gas		(4,900)		(4,900)	7,141
Electricity		2,100		2,100	1,825
Refuge		2,176		2,176	1,839
Legal Fees		0		0	0
Professional Fees		0		0	0
Bank Charges		67		67	146
Classroom Maint		346		346	687
Telephone & Internet		2,008		2,008	1,344
Insurance Premium		1,936		1,936	1,728
Accounts Package		3,244		3,244	3,067
Service Charge		0		0	0
Rental		0		0	0
Special Education Needs		0		0	0
IT Services		186		186	308
Subscriptions		120		120	86
CRB Checks		424		424	225
Health & Safety		565		565	573
Repair & Maint		591		591	610
Total		43,545		43,545	52,459
Exceptional Expenditure					
COVID staff cover		0		0	0
		0		0	0
Internal Transfers					
Property Depreciation		2,702		2,702	3,092
Bad Debt		0		0	460
Write Off		0		0	503
Total		2,702		2,702	4,054

Note 5 Details of certain items of expenditure**5.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses	None	None
Nature of the expenses	None	None
Total amount paid	None	None

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	770	720
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	None	None

Note 6

Paid employees

Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	325,475	308,928
Employer's National Insurance costs	10,837	7,853
Pension costs	5,208	4,340
Total staff costs	341,520	321,121

6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
Office	3	2
Classrooms	19	20
Total	22	22

6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

None in operation

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C**Notes to the accounts****(cont)****Note 7 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

7.1 Total value of grants

Purpose for which grants made	Grants to Total amount	Grants to Total amount
	£	£
Not considered material	-	-
Total	-	-

7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****Note8 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Childrens Toys	Other	Computer S/Ware & Equipment	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Balance brought forward	548	434	16,122	9,597	26,701
Additions	-	-	734	318	1,052
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
Balance carried forward	548	434	16,856	9,915	27,753

8.2 Accumulated depreciation and impairment provisions

**Basis	SL	SL	SL	SL
** Rate	25%	25%	25%	25%

Balance brought forward	548	434	11,838	8,315	21,135
Depreciation charge for year	-	-	2,065	637	2,702
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	548	434	13,903	8,952	23,837

8.3 Net book value

Brought forward	-	-	4,284	1,282	5,566
Carried forward	-	-	2,953	963	3,916

8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of period	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of period	-

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
	-	-
Total	-	-

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
Total	-

Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	1,382	3,236		0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	0	0	0	0
Prepayments and accrued income	5,053	4,856	0	0
Total	6,435	8,092	0	0

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	1,286	2,843	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	0	460	0	0
Accruals and deferred income	140,271	153,089	0	0
Total	141,557	156,392	0	0

11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions
Fund Raising	R	Events, raffles held
Redundancy Fund	R	Maintain reserve at required amount of £11.5k

12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy	11,568	-	-	-	-	11,568
Fundraising	- 3,394	-	-	-	-	- 3,394
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	8,174	-	-	-	-	8,174

12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
			-

12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	3,916	-	-	3,916
Investments	-	-	-	-
Net current assets	280,591	8,174	-	288,765
Creditors due in more than one year and provisions	141,557	-	-	141,557
Total net assets	142,950	8,174	-	151,124

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

Note 14**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent examiner's report to the Trustees of Poperinghe Pre School

I report on the accounts of the Charity for the period ended 31 August 2023, which includes the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with those records and to comply with the accounting requirements of the 2011 Act

have not been met.



Lee Gardner FCA

Vale & West

Victoria House

26 Queen Victoria Street

Reading

RG1 1TG

Date: 28 June 2024

POPERINGHE PRE-SCHOOL

England & Wales - Charity number 1061413

Accounts

Treasurers Report - AGM 10th November 2022

We are delighted to share that the Pre-School made a profit of £26K at the end of the academic year 2021 - 2022.

This was £23K up on budget mainly due to cost savings, and in particular a saving on staff costs of £17.5K. The majority of this is attributed to a member of staff going on maternity leave in December plus additional staff members leaving end of July saving £5K on August salaries. There were also £4K of savings in Jan and Feb due to staff absences mainly from Covid.

Along with reduced spending on salaries £4k was saved on repairs and renewals as the new flooring did not go ahead as planned. A further £2K was saved on exceptional expenditure.

Rates were also half the cost of the budgeted amount £1.5K saving as we did not start paying business rates until April re additional financial support Covid.



Poperinghe Pre School		Charity No (if any)	1061413	CC39a
Annual accounts for the year				
Year start date	Sep-21	To	Year end date	

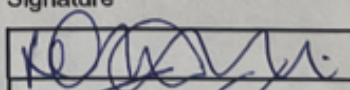
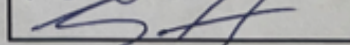
Section A Statement of financial activities Section A

Descriptions by natural category	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Donations, legacies and Grants		201	-	-	201	511
Interest and dividends		37	-	-	37	3
fees for charitable services		417,445	-	-	417,445	373,321
Other Income		-	3,564	-	3,564	1,655
Total incoming resources	S01	417,683	3,564	-	421,247	375,490
Resources expended (Notes 4-7)						
Wages, salaries, pensions and NI		321,120	-	-	321,120	312,247
Telephone postage and stationery		6,865	-	-	6,865	5,928
Donations and Grants		-	-	-	-	-
Other Costs		59,616	3,929	-	63,545	58,026
Depreciation		3,092	-	-	3,092	2,875
Repairs and maintenance		610	-	-	610	1,514
Total resources expended	S02	391,304	3,929	-	395,233	380,590
Net incoming/(outgoing) resources before transfers	S03	26,379	-	365	26,015	-
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	26,379	-	365	26,015	-
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	26,379	-	365	26,015	-
Total funds brought forward	S09	116,569	8,996	-	125,565	130,665
Total funds carried forward	S10	142,948	8,631	-	151,580	125,565

Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	5,566	5,613
Investments (Note 9)	B03		
Total fixed assets	B04	5,566	5,613
Current assets			
Stock and work in progress	B05	1,379	918
Debtors (Note 10)	B06	3,236	4,622
Cash at bank and in hand	B08	292,935	241,162
Prepayments		4,027	2,525
Accrued Income		829	876
Total current assets	B09	302,407	250,103
Creditors: amounts falling due within one year (Note 11)	B10	156,392	130,151
Net current assets/(liabilities)	B11	146,015	119,952
Total assets less current liabilities	B12	151,580	125,565
Net assets	B15	151,580	125,565
Funds of the Charity			
Total unrestricted funds		142,948	116,569
Restricted income funds (Note 12)	B18	8,631	8,996
Total funds	B20	151,580	125,565

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
	22.06.23.
	22.06.23

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

--

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

No changes have been made

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. These are only included in incoming resources (with an equivalent
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

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Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Voluntary Income				
Donations	201		201	511
Total			201	511
Investment Income				
Bank Interest	37		37	3
Dividends	-		-	-
Total			37	3
Income from Charitable Activities				
Early Education Funding	294,381		294,381	292,292
Fees	120,715		120,715	78,216
Milk Refund	1,117		1,117	1,170
				-
2Yr Old Grant Funding	-		-	-
Childrens Playwear	91		91	183
Registration Fee	1,140		1,140	1,460
Holiday Club	-		-	-
Graduate Leader Fund	-		-	-
Total			417,445	373,321
Other Income				
HMRC Furlough Grant	-		-	-
Total			-	-

Note 4 Analysis of resources expended
Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	Restricted £	This year £	Last year £
Charitable Activities				
Wages	308,928		308,928	300,829
Milk	1,747		1,747	1,944
Childrens Snacks	3,227		3,227	2,689
Childrens Uniforms	0		0	0
Childrens Play Materials	106		106	317
National Insurance & Tax	7,853		7,853	7,499
Pension	4,340		4,340	3,919
Staff Training	1,560		1,560	420
Holiday Club Expenses	0		0	0
Childrens work / Photos	0		0	0
Graduate Leader Fund	0		0	0
Childrens Activities	1,509		1,509	1,417
Sensory/Outside Play Area	0		0	0
Total	329,268		329,268	319,034
Governance Costs				
Stationery	5,285		5,285	4,632
Postage & Carriage	236		236	192
Total	5,521		5,521	4,824
Grants & Donations				
Presentations	0		0	3
Total	0		0	3
Other Costs				
Staff Expenses	0		0	0
Staff Party / Bonus	1,067		1,067	1,498
Committee Expenses	0		0	0
Cleaning Material	3,825		3,825	4,146
Cleaning	9,493		9,493	10,122
Office Requirements / Refreshments	282		282	158
Work Wear	655		655	832
Expendable Property	0		0	0
OFSTED Registration	50		50	50
Advertising	0		0	0
Recruitment Expenses	0		0	0
Audit & Accountancy Fees	720		720	660
Rent	15,250		15,250	15,250
Rates	1,541		1,541	162
Gas	7,141		7,141	1,241
Electricity	1,825		1,825	1,412
Refuge	1,839		1,839	1,914
Legal Fees	0		0	0
Professional Fees	0		0	0
Bank Charges	146		146	84
Classroom Maint	687		687	763
Telephone & Internet	1,344		1,344	1,104
Insurance Premium	1,728		1,728	1,559
Accounts Package	3,067		3,067	3,019
Service Charge	0		0	0
Rental	0		0	0
Special Education Needs	0		0	0
IT Services	308		308	484
Subscriptions	86		86	123
CRB Checks	225		225	464
Health & Safety	573		573	628
Repair & Maint	610		610	1,514
Total	52,460		52,460	47,188
Exceptional Expenditure				
COVID staff cover	0		0	2869
Total	0		0	2869
Internal Transfers				
Property Depreciation	3,092		3,092	2,875
Bad Debt	460		460	0
Write Off	503		503	205
Total	4,054		4,054	3,080

Note 5 Details of certain items of expenditure**5.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None
None	None

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
720	660
None	None

Section C **Notes to the accounts** **(cont)**

Note 6 **Paid employees**
Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	308,928	300,829
Employer's National Insurance costs	7,853	7,499
Pension costs	4,340	3,919
Total staff costs	321,121	312,247

6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
Office	2	2
Classrooms	20	21
Total	22	23

6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

None in operation

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C**Notes to the accounts****(cont)****Note 7 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

7.1 Total value of grants

Purpose for which grants made	Grants to Total amount	Grants to Total amount
	£	£
Not considered material	-	-
Total	-	-

7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****Note8 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Childrens Toys	Other	Computer S/Ware & Equipment	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Balance brought forward	548	434	13,561	9,113	23,656
Additions	-	-	2,561	484	3,044
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
Balance carried forward	548	434	16,122	9,597	26,700

8.2 Accumulated depreciation and impairment provisions

**Basis	SL	SL	SL	SL
** Rate	25%	25%	25%	25%

Balance brought forward	548	434	9,321	7,740	18,043
Depreciation charge for year	-	-	2,517	575	3,092
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	548	434	11,838	8,315	21,135

8.3 Net book value

Brought forward	-	-	4,240	1,373	5,613
Carried forward	-	-	4,284	1,282	5,566

8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of period	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of period	-

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
	-	-
Total	-	-

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
Total	-

Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	3,236	4,622		0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	0	0	0	0
Prepayments and accrued income	4,856	3,401	0	0
Total	8,092	8,023	0	0

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	2,843	2,018	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	460	1,824	0	0
Accruals and deferred income	153,089	126,309	0	0
Total	156,392	130,151	0	0

11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions
Fund Raising	R	Events, raffles held
Redundancy Fund	R	Maintain reserve at required amount of £11.5k

12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy	11,568	-	-	-	-	11,568
Fundraising	- 2,937	-	-	-	-	- 2,937
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	8,631	-	-	-	-	8,631

12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
			-

12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	5,566	-	-	5,566
Investments	-	-	-	-
Net current assets	293,775	8,631	-	302,407
Creditors due in more than one year and provisions	156,392	-	-	156,392
Total net assets	142,948	8,631	-	151,580

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

Note 14**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent examiner's report to the Trustees of Poperinghe Pre School

I report on the accounts of the Charity for the period ended 31 August 2022, which includes the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with those records and to comply with the accounting requirements of the 2011 Act

have not been met.



Lee Gardner FCA

Vale & West

Victoria House

26 Queen Victoria Street

Reading

RG1 1TG

Date: 29 June 2023



Poperinghe Pre School		Charity No (if any)	1061413	CC39a
Annual accounts for the year				
Year start date	Sep-21	To	Year end date	

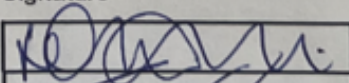
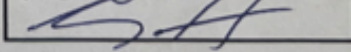
Section A Statement of financial activities Section A

Descriptions by natural category	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Donations, legacies and Grants		201	-	-	201	511
Interest and dividends		37	-	-	37	3
fees for charitable services		417,445	-	-	417,445	373,321
Other Income		-	3,564	-	3,564	1,655
Total incoming resources	S01	417,683	3,564	-	421,247	375,490
Resources expended (Notes 4-7)						
Wages, salaries, pensions and NI		321,120	-	-	321,120	312,247
Telephone postage and stationery		6,865	-	-	6,865	5,928
Donations and Grants		-	-	-	-	-
Other Costs		59,616	3,929	-	63,545	58,026
Depreciation		3,092	-	-	3,092	2,875
Repairs and maintenance		610	-	-	610	1,514
Total resources expended	S02	391,304	3,929	-	395,233	380,590
Net incoming/(outgoing) resources before transfers	S03	26,379	-	365	26,015	-
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	26,379	-	365	26,015	-
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	26,379	-	365	26,015	-
Total funds brought forward	S09	116,569	8,996	-	125,565	130,665
Total funds carried forward	S10	142,948	8,631	-	151,580	125,565

Section B Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	5,566	5,613
Investments (Note 9)	B03		
Total fixed assets	B04	5,566	5,613
Current assets			
Stock and work in progress	B05	1,379	918
Debtors (Note 10)	B06	3,236	4,622
Cash at bank and in hand	B08	292,935	241,162
Prepayments		4,027	2,525
Accrued Income		829	876
Total current assets	B09	302,407	250,103
Creditors: amounts falling due within one year (Note 11)	B10	156,392	130,151
Net current assets/(liabilities)	B11	146,015	119,952
Total assets less current liabilities	B12	151,580	125,565
Net assets	B15	151,580	125,565
Funds of the Charity			
Total unrestricted funds		142,948	116,569
Restricted income funds (Note 12)	B18	8,631	8,996
Total funds	B20	151,580	125,565

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
	22.06.23.
	22.06.23

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

--

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

No changes have been made

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. These are only included in incoming resources (with an equivalent
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

--

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Voluntary Income				
Donations	201		201	511
Total			201	511
Investment Income				
Bank Interest	37		37	3
Dividends	-		-	-
Total			37	3
Income from Charitable Activities				
Early Education Funding	294,381		294,381	292,292
Fees	120,715		120,715	78,216
Milk Refund	1,117		1,117	1,170
				-
2Yr Old Grant Funding	-		-	-
Childrens Playwear	91		91	183
Registration Fee	1,140		1,140	1,460
Holiday Club	-		-	-
Graduate Leader Fund	-		-	-
Total			417,445	373,321
Other Income				
HMRC Furlough Grant	-		-	-
Total			-	-

Note 4 Analysis of resources expended
Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	Restricted £	This year £	Last year £
Charitable Activities				
Wages	308,928		308,928	300,829
Milk	1,747		1,747	1,944
Childrens Snacks	3,227		3,227	2,689
Childrens Uniforms	0		0	0
Childrens Play Materials	106		106	317
National Insurance & Tax	7,853		7,853	7,499
Pension	4,340		4,340	3,919
Staff Training	1,560		1,560	420
Holiday Club Expenses	0		0	0
Childrens work / Photos	0		0	0
Graduate Leader Fund	0		0	0
Childrens Activities	1,509		1,509	1,417
Sensory/Outside Play Area	0		0	0
Total	329,268		329,268	319,034
Governance Costs				
Stationery	5,285		5,285	4,632
Postage & Carriage	236		236	192
Total	5,521		5,521	4,824
Grants & Donations				
Presentations	0		0	3
Total	0		0	3
Other Costs				
Staff Expenses	0		0	0
Staff Party / Bonus	1,067		1,067	1,498
Committee Expenses	0		0	0
Cleaning Material	3,825		3,825	4,146
Cleaning	9,493		9,493	10,122
Office Requirements / Refreshments	282		282	158
Work Wear	655		655	832
Expendable Property	0		0	0
OFSTED Registration	50		50	50
Advertising	0		0	0
Recruitment Expenses	0		0	0
Audit & Accountancy Fees	720		720	660
Rent	15,250		15,250	15,250
Rates	1,541		1,541	162
Gas	7,141		7,141	1,241
Electricity	1,825		1,825	1,412
Refuge	1,839		1,839	1,914
Legal Fees	0		0	0
Professional Fees	0		0	0
Bank Charges	146		146	84
Classroom Maint	687		687	763
Telephone & Internet	1,344		1,344	1,104
Insurance Premium	1,728		1,728	1,559
Accounts Package	3,067		3,067	3,019
Service Charge	0		0	0
Rental	0		0	0
Special Education Needs	0		0	0
IT Services	308		308	484
Subscriptions	86		86	123
CRB Checks	225		225	464
Health & Safety	573		573	628
Repair & Maint	610		610	1,514
Total	52,460		52,460	47,188
Exceptional Expenditure				
COVID staff cover	0		0	2869
Total	0		0	2869
Internal Transfers				
Property Depreciation	3,092		3,092	2,875
Bad Debt	460		460	0
Write Off	503		503	205
Total	4,054		4,054	3,080

Note 5 Details of certain items of expenditure**5.1** Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None
None	None

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
720	660
None	None

Section C **Notes to the accounts** **(cont)**

Note 6 **Paid employees**
Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	308,928	300,829
Employer's National Insurance costs	7,853	7,499
Pension costs	4,340	3,919
Total staff costs	321,121	312,247

6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
Office	2	2
Classrooms	20	21
Total	22	23

6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

None in operation

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C**Notes to the accounts****(cont)****Note 7 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

7.1 Total value of grants

Purpose for which grants made	Grants to Total amount	Grants to Total amount
	£	£
Not considered material	-	-
Total	-	-

7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****Note8 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Childrens Toys	Other	Computer S/Ware & Equipment	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Balance brought forward	548	434	13,561	9,113	23,656
Additions	-	-	2,561	484	3,044
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
Balance carried forward	548	434	16,122	9,597	26,700

8.2 Accumulated depreciation and impairment provisions

**Basis	SL	SL	SL	SL
** Rate	25%	25%	25%	25%

Balance brought forward	548	434	9,321	7,740	18,043
Depreciation charge for year	-	-	2,517	575	3,092
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	548	434	11,838	8,315	21,135

8.3 Net book value

Brought forward	-	-	4,240	1,373	5,613
Carried forward	-	-	4,284	1,282	5,566

8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of period	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of period	-

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
	-	-
Total	-	-

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
Total	-

Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	3,236	4,622		0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	0	0	0	0
Prepayments and accrued income	4,856	3,401	0	0
Total	8,092	8,023	0	0

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	2,843	2,018	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	460	1,824	0	0
Accruals and deferred income	153,089	126,309	0	0
Total	156,392	130,151	0	0

11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions
Fund Raising	R	Events, raffles held
Redundancy Fund	R	Maintain reserve at required amount of £11.5k

12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy	11,568	-	-	-	-	11,568
Fundraising	- 2,937	-	-	-	-	- 2,937
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	8,631	-	-	-	-	8,631

12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
			-

12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	5,566	-	-	5,566
Investments	-	-	-	-
Net current assets	293,775	8,631	-	302,407
Creditors due in more than one year and provisions	156,392	-	-	156,392
Total net assets	142,948	8,631	-	151,580

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

Note 14**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent examiner's report to the Trustees of Poperinghe Pre School

I report on the accounts of the Charity for the period ended 31 August 2022, which includes the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with those records and to comply with the accounting requirements of the 2011 Act

have not been met.



Lee Gardner FCA

Vale & West

Victoria House

26 Queen Victoria Street

Reading

RG1 1TG

Date: 29 June 2023

POPERINGHE PRE-SCHOOL

England & Wales - Charity number 1061413

Accounts

Poperinghe Pre-School
AGM 2020-2021
Trustees Report

In the year ending 31 August 2021 we made a small loss of £3,160 and were down on budget by £6.5K.

The academic year started positively, with a healthy budget based on 'actual' rather than 'assumed' income due to the numbers of children registered.

However, given the exceptional circumstances of 2021 re COVID and unexpected closures the Pre-school has managed to offset some of the lost fees £8.5K attributed to part closure in Jan / Feb, increased cleaning costs and slight increase in staff costs for COVID cover by reducing overhead expenditure. The continued rise in the living wage also had an impact on finances.

In addition, parent support in ensuring the pre-school remained open safely by reducing sessions by one per child, ensured the finances were not impacted too greatly and all children had access to their pre-school education. Fundraising continued throughout the year, although the manager had to be more creative with working within the restrictions of a pandemic. The pre-school raised a total of £1,665 in fundraising.

Gail Prewet - Manager
Natalie Burton - Chair
Andrea Richards - Treasurer



Poperinghe Pre School		Charity No (if any)	1061413	CC39a
Annual accounts for the year				
Year start date	Sep-20	To	Year end date	

Section A Statement of financial activities Section A

Descriptions by natural category	Note	Restricted			Total this year	Total last year
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Donations, legacies and Grants		511	-	-	511	43
Interest and dividends		3	-	-	3	47
fees for charitable services		373,321	-	-	373,321	352,766
Other Income		-	1,655	-	1,655	11,425
Total incoming resources	S01	373,835	1,655	-	375,490	364,281
Resources expended (Notes 4-7)						
Wages, salaries, pensions and NI		312,247	-	-	312,247	289,966
Telephone postage and stationery		5,928	-	-	5,928	3,436
Donations and Grants		-	-	-	-	-
Other Costs		54,431	3,595	-	58,026	50,453
Depreciation		2,875	-	-	2,875	2,446
Repairs and maintenance		1,514	-	-	1,514	703
Total resources expended	S02	376,995	3,595	-	380,590	347,004
Net incoming/(outgoing) resources before transfers	S03	- 3,160	- 1,940	-	- 5,100	17,277
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	- 3,160	- 1,940	-	- 5,100	17,277
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	- 3,160	- 1,940	-	- 5,100	17,277
Total funds brought forward	S09	119,729	10,936	-	130,665	113,388
Total funds carried forward	S10	116,569	8,996	-	125,565	130,665

Section B

Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	5,613	5,712
Investments (Note 9)	B03		
Total fixed assets	B04	5,613	5,712
Current assets			
Stock and work in progress	B05	918	902
Debtors (Note 10)	B06	4,622	3,219
Cash at bank and in hand	B08	241,162	238,691
Prepayments		2,525	1,850
Accrued Income		876	4,418
Total current assets	B09	250,103	249,080
Creditors: amounts falling due within one year (Note 11)	B10	130,151	124,127
Net current assets/(liabilities)	B11	119,952	124,953
Total assets less current liabilities	B12	125,565	130,665
Net assets	B15	125,565	130,665
Funds of the Charity			
Total unrestricted funds		116,569	119,729
Restricted income funds (Note 12)	B18	8,996	10,936
Total funds	B20	125,565	130,665

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
L. McCudden	15/06/2022

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
 - and with*

✓

 Accounting Standards;
 - or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
 - and with the Charities Act.
-

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

No changes have been made

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. These are only included in incoming resources (with an equivalent
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Voluntary Income				
Donations	511		511	43
Total			511	43
Investment Income				
Bank Interest	3		3	47
Dividends	-		-	-
Total			3	47
Income from Charitable Activities				
Early Education Funding	292,292		292,292	288,665
Fees	78,216		78,216	62,109
Milk Refund	1,170		1,170	1,244
				-
2Yr Old Grant Funding	-		-	-
Childrens Playwear	183		183	28
Registration Fee	1,460		1,460	720
Holiday Club	-		-	-
Graduate Leader Fund	-		-	-
Total			373,321	352,766
Other Income				
HMRC Furlough Grant	-		-	9,215
Total			-	9,215

Note 4

Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	Restricted £	This year £	Last year £
Charitable Activities				
Wages	300,829		300,829	279,115
Milk	1,944		1,944	1,565
Childrens Snacks	2,689		2,689	1,978
Childrens Uniforms	0		0	0
Childrens Play Materials	317		317	339
National Insurance & Tax	7,499		7,499	7,054
Pension	3,919		3,919	3,796
Staff Training	420		420	1,734
Holiday Club Expenses	0		0	0
Childrens work / Photos	0		0	0
Graduate Leader Fund	0		0	0
Childrens Activities	1,417		1,417	1,440
Sensory/Outside Play Area	0		0	0
Total	319,034		319,034	297,021
Governance Costs				
Stationery	4,632		4,632	2,082
Postage & Carriage	192		192	194
Total	4,824		4,824	2,276
Grants & Donations				
Presentations	0		3	3
Total	0		3	3
Other Costs				
Staff Expenses	0		0	43
Staff Party / Bonus	1,498		1,498	689
Committee Expenses	0		0	0
Cleaning Material	4,146		4,146	2,779
Cleaning	10,122		10,122	6,309
Office Requirements / Refreshments	158		158	292
Work Wear	832		832	464
Expendable Property	0		0	0
OFSTED Registration	50		50	50
Advertising	0		0	0
Recruitment Expenses	0		0	0
Audit & Accountancy Fees	660		660	574
Rent	15,250		15,250	15,250
Rates	162		162	1,227
Gas	1,241		1,241	1,381
Electricity	1,412		1,412	1,429
Refuge	1,914		1,914	1,658
Legal Fees	0		0	0
Professional Fees	0		0	0
Bank Charges	84		84	63
Classroom Maint	763		763	266
Telephone & Internet	1,104		1,104	1,161
Insurance Premium	1,559		1,559	1,612
Accounts Package	3,019		3,019	2,452
Service Charge	0		0	0
Rental	0		0	0
Special Education Needs	0		0	0
IT Services	484		484	792
Subscriptions	123		123	108
CRB Checks	464		464	178
Health & Safety	628		628	541
Repair & Maint	1,514		1,514	703
Total	47,188		47,188	40,019
Exceptional Expenditure				
COVID staff cover	2,869		2,869	0
	2,869		2,869	0
Internal Transfers				
Property Depreciation	2,875		2,875	2,446
Bad Debt	0		0	1,823
Write Off	205		205	0
Total	3,080		3,080	4,269

Note 5 Details of certain items of expenditure**5.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None
None	None

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
660	574
None	None

Note 6 **Paid employees***Please complete this note if the charity has any employees.***6.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	300,829	279,116
Employer's National Insurance costs	7,499	7,054
Pension costs	3,919	3,796
	-	-
Total staff costs	312,247	289,966

6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
Office	2	2
Classrooms	21	20
Total	23	22

6.3 Defined contribution pension scheme*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

None in operation

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C**Notes to the accounts****(cont)****Note 7 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

7.1 Total value of grants

Purpose for which grants made	Grants to Total amount	Grants to Total amount
	£	£
Not considered material	-	-
Total	-	-

7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****Note8 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Childrens Toys	Other	Computer S/Ware & Equipment	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Balance brought forward	548	434	11,354	8,544	20,880
Additions	-	-	2,207	569	2,776
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
Balance carried forward	548	434	13,561	9,113	23,656

8.2 Accumulated depreciation and impairment provisions

**Basis	SL	SL	SL	SL
** Rate	25%	25%	25%	25%

Balance brought forward	548	434	7,118	7,068	15,168
Depreciation charge for year	-	-	2,203	672	2,875
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	548	434	9,321	7,740	18,043

8.3 Net book value

Brought forward	-	-	4,236	1,476	5,712
Carried forward	-	-	4,240	1,373	5,613

8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of period	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of period	-

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
	-	-
Total	-	-

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
Total	-

Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	4,622	3,219		0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	0	0	0	0
Prepayments and accrued income	3,401	6,268	0	0
Total	8,023	9,487	0	0

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	2,018	1,938	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	1,824	1,824	0	0
Accruals and deferred income	126,309	120,365	0	0
Total	130,151	124,127	0	0

11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions
Fund Raising	R	Events, raffles held
Redundancy Fund	R	Maintain reserve at required amount of £11.5k

12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy	11,568	-	-	-	-	11,568
Fundraising	- 632	1,655	- 3,595	-	-	- 2,572
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	10,936	1,655	- 3,595	-	-	8,996

12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
			-

12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	5,613	-	-	5,613
Investments	-	-	-	-
Net current assets	241,107	8,996	-	250,103
Creditors due in more than one year and provisions	130,151	-	-	130,151
Total net assets	116,569	8,996	-	125,565

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

Note 14**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent examiner's report to the Trustees of Poperinghe Pre School

I report on the accounts of the Charity for the period ended 31 August 2021, which includes the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with those records and to comply with the accounting requirements of the 2011 Act

have not been met.

A handwritten signature in black ink, appearing to read 'Lee Gardner', written in a cursive style.

Lee Gardner FCA

Vale & West

Victoria House

26 Queen Victoria Street

Reading

RG1 1TG

Date: 30 June 2022



Poperinghe Pre School		Charity No (if any)	1061413	CC39a
Annual accounts for the year				
Year start date	Sep-20	To	Year end date	

Section A Statement of financial activities Section A

Descriptions by natural category	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Donations, legacies and Grants		511	-	-	511	43
Interest and dividends		3	-	-	3	47
fees for charitable services		373,321	-	-	373,321	352,766
Other Income		-	1,655	-	1,655	11,425
Total incoming resources	S01	373,835	1,655	-	375,490	364,281
Resources expended (Notes 4-7)						
Wages, salaries, pensions and NI		312,247	-	-	312,247	289,966
Telephone postage and stationery		5,928	-	-	5,928	3,436
Donations and Grants		-	-	-	-	-
Other Costs		54,431	3,595	-	58,026	50,453
Depreciation		2,875	-	-	2,875	2,446
Repairs and maintenance		1,514	-	-	1,514	703
Total resources expended	S02	376,995	3,595	-	380,590	347,004
Net incoming/(outgoing) resources before transfers	S03	- 3,160	- 1,940	-	- 5,100	17,277
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	- 3,160	- 1,940	-	- 5,100	17,277
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	- 3,160	- 1,940	-	- 5,100	17,277
Total funds brought forward	S09	119,729	10,936	-	130,665	113,388
Total funds carried forward	S10	116,569	8,996	-	125,565	130,665

Section B

Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	5,613	5,712
Investments (Note 9)	B03		
Total fixed assets	B04	5,613	5,712
Current assets			
Stock and work in progress	B05	918	902
Debtors (Note 10)	B06	4,622	3,219
Cash at bank and in hand	B08	241,162	238,691
Prepayments		2,525	1,850
Accrued Income		876	4,418
Total current assets	B09	250,103	249,080
Creditors: amounts falling due within one year (Note 11)	B10	130,151	124,127
Net current assets/(liabilities)	B11	119,952	124,953
Total assets less current liabilities	B12	125,565	130,665
Net assets	B15	125,565	130,665
Funds of the Charity			
Total unrestricted funds		116,569	119,729
Restricted income funds (Note 12)	B18	8,996	10,936
Total funds	B20	125,565	130,665

Signed by one or two trustees on behalf of all the trustees

Signature	Date of approval
L. McCudden	15/06/2022

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

--

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

No changes have been made

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. These are only included in incoming resources (with an equivalent
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Voluntary Income				
Donations	511		511	43
Total			511	43
Investment Income				
Bank Interest	3		3	47
Dividends	-		-	-
Total			3	47
Income from Charitable Activities				
Early Education Funding	292,292		292,292	288,665
Fees	78,216		78,216	62,109
Milk Refund	1,170		1,170	1,244
				-
2Yr Old Grant Funding	-		-	-
Childrens Playwear	183		183	28
Registration Fee	1,460		1,460	720
Holiday Club	-		-	-
Graduate Leader Fund	-		-	-
Total			373,321	352,766
Other Income				
HMRC Furlough Grant	-		-	9,215
Total			-	9,215

Note 4

Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	Restricted £	This year £	Last year £
Charitable Activities				
Wages	300,829		300,829	279,115
Milk	1,944		1,944	1,565
Childrens Snacks	2,689		2,689	1,978
Childrens Uniforms	0		0	0
Childrens Play Materials	317		317	339
National Insurance & Tax	7,499		7,499	7,054
Pension	3,919		3,919	3,796
Staff Training	420		420	1,734
Holiday Club Expenses	0		0	0
Childrens work / Photos	0		0	0
Graduate Leader Fund	0		0	0
Childrens Activities	1,417		1,417	1,440
Sensory/Outside Play Area	0		0	0
Total	319,034		319,034	297,021
Governance Costs				
Stationery	4,632		4,632	2,082
Postage & Carriage	192		192	194
Total	4,824		4,824	2,276
Grants & Donations				
Presentations	0		3	3
Total	0		3	3
Other Costs				
Staff Expenses	0		0	43
Staff Party / Bonus	1,498		1,498	689
Committee Expenses	0		0	0
Cleaning Material	4,146		4,146	2,779
Cleaning	10,122		10,122	6,309
Office Requirements / Refreshments	158		158	292
Work Wear	832		832	464
Expendable Property	0		0	0
OFSTED Registration	50		50	50
Advertising	0		0	0
Recruitment Expenses	0		0	0
Audit & Accountancy Fees	660		660	574
Rent	15,250		15,250	15,250
Rates	162		162	1,227
Gas	1,241		1,241	1,381
Electricity	1,412		1,412	1,429
Refuge	1,914		1,914	1,658
Legal Fees	0		0	0
Professional Fees	0		0	0
Bank Charges	84		84	63
Classroom Maint	763		763	266
Telephone & Internet	1,104		1,104	1,161
Insurance Premium	1,559		1,559	1,612
Accounts Package	3,019		3,019	2,452
Service Charge	0		0	0
Rental	0		0	0
Special Education Needs	0		0	0
IT Services	484		484	792
Subscriptions	123		123	108
CRB Checks	464		464	178
Health & Safety	628		628	541
Repair & Maint	1,514		1,514	703
Total	47,188		47,188	40,019
Exceptional Expenditure				
COVID staff cover	2,869		2,869	0
	2,869		2,869	0
Internal Transfers				
Property Depreciation	2,875		2,875	2,446
Bad Debt	0		0	1,823
Write Off	205		205	0
Total	3,080		3,080	4,269

Note 5 Details of certain items of expenditure**5.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
None	None
None	None
None	None

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
660	574
None	None

Note 6 **Paid employees***Please complete this note if the charity has any employees.***6.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	300,829	279,116
Employer's National Insurance costs	7,499	7,054
Pension costs	3,919	3,796
	-	-
Total staff costs	312,247	289,966

6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
Office	2	2
Classrooms	21	20
Total	23	22

6.3 Defined contribution pension scheme*Please complete if a defined contribution pension scheme is operated.***Brief details of the scheme**

None in operation

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C**Notes to the accounts****(cont)****Note 7 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

7.1 Total value of grants

Purpose for which grants made	Grants to Total amount	Grants to Total amount
	£	£
Not considered material	-	-
Total	-	-

7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****Note8 Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Childrens Toys	Other	Computer S/Ware & Equipment	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Balance brought forward	548	434	11,354	8,544	20,880
Additions	-	-	2,207	569	2,776
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
Balance carried forward	548	434	13,561	9,113	23,656

8.2 Accumulated depreciation and impairment provisions

**Basis	SL	SL	SL	SL
** Rate	25%	25%	25%	25%

Balance brought forward	548	434	7,118	7,068	15,168
Depreciation charge for year	-	-	2,203	672	2,875
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	548	434	9,321	7,740	18,043

8.3 Net book value

Brought forward	-	-	4,236	1,476	5,712
Carried forward	-	-	4,240	1,373	5,613

8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of period	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of period	-

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
	-	-
Total	-	-

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
Total	-

Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	4,622	3,219		0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	0	0	0	0
Prepayments and accrued income	3,401	6,268	0	0
Total	8,023	9,487	0	0

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	2,018	1,938	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	1,824	1,824	0	0
Accruals and deferred income	126,309	120,365	0	0
Total	130,151	124,127	0	0

11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions
Fund Raising	R	Events, raffles held
Redundancy Fund	R	Maintain reserve at required amount of £11.5k

12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy	11,568	-	-	-	-	11,568
Fundraising	- 632	1,655	- 3,595	-	-	- 2,572
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	10,936	1,655	- 3,595	-	-	8,996

12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
			-

12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	5,613	-	-	5,613
Investments	-	-	-	-
Net current assets	241,107	8,996	-	250,103
Creditors due in more than one year and provisions	130,151	-	-	130,151
Total net assets	116,569	8,996	-	125,565

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

Note 14**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent examiner's report to the Trustees of Poperinghe Pre School

I report on the accounts of the Charity for the period ended 31 August 2021, which includes the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with those records and to comply with the accounting requirements of the 2011 Act

have not been met.

A handwritten signature in black ink, appearing to read 'Lee Gardner', written in a cursive style.

Lee Gardner FCA

Vale & West

Victoria House

26 Queen Victoria Street

Reading

RG1 1TG

Date: 30 June 2022

POPERINGHE PRE-SCHOOL

England & Wales - Charity number 1061413

Accounts

Chairs Report Poperinghe Preschool AGM June 2021

Thank you all for attending our virtual AGM. We were due to hold our AGM in November last year, but due to the Covid pandemic and meeting restrictions the committee made the decision to postpone holding it until it was safer to meet, but as restrictions are still in place and numbers rising we felt it safer to hold it online (rather than outside and rely on the British weather!) as it needs to be completed before the end of the school year. Thus, the committee nominations we make tonight are essentially ratifying those who have been on the committee this year already serving up until November of this year when we hope to be able to hold our usual AGM and parents evening, but is the best we could do under the circumstances. So thankyou for logging in.

As you can imagine, a lot has changed for the preschool since our last AGM of November 2019. Gone are the days (hopefully temporarily!) where we would all queue up patiently under the bus shelter, huddling together out of the rain, hoping our children didn't wreck the plants planted near there when they were jumping on them, and walking them inside to put lunchboxes on the trolleys and wading through the crowds to put their coats on their pegs, before dropping them off into their actual classroom. I can assure you the back classrooms do still exist, even if they haven't been publicly viewed for a while now! Thankyou very much to all the parents for adapting to all the social distancing measures we have put in place, for lining up in the carpark with masks on and for entrusting your children to us in worrying times.

Going back over the time that has elapsed since our last meeting, we held our Christmas fair in 2019, and were able to use the second hall that the older children now use for Popfit PE sessions which meant we were able to spread out the tombolas and other stalls, and this raised vital funds for the preschool. We weren't able to hold our Easter egg hunt as a fundraising activity last year, although the children still got to see the Easter bunny this year and collect the eggs he had dropped from his broken basket - one day he will have to get a new basket! For a few months from March-May we were only able to cater for the key worker and cared for children, before opening up Poperinghe petting zoo - sorry, preschool garden bubbles - to allow a few more children to attend on reduced hours from June. For these children it was very different, playing in bubbles of just 6 children, following the coloured footsteps to find their area of a classroom and outdoor pen, and using just one toilet with their colour on, to ensure no mixing between bubbles occurred. I would like to extend my particular thanks to Gail for her master plan for this, as it must have been a logistical nightmare to organise, and for her video explaining to each child exactly what preschool would look like when it opened up, so they could be prepared and confident to come back. We obviously didn't keep her quite busy enough though, as she still managed to find the time to become an author and write a children's book 'Bad Bug' which we were able to sell to raise funds for preschool as well as use as parents and in preschool to help young children understand what was going on and the importance of things like washing hands. Well done Gail!

Also I wanted to extend my huge thanks to the staff team, who to say they have had it tough this year is an understatement. They have not only turned up to work when asked to look after all the children who needed childcare

during the pandemic but they have cuddled, comforted, fed, wiped, changed, washed, undressed, encouraged and played with all our children as normal as social distancing with under 5s is clearly a pipe dream. Although we couldn't witness what was going on behind the scenes as parents, I think the way the children went in confidently and came out with big smiles on their faces and stories to tell showed how cared for they felt and it provided that vital bit of normality for so many children during a frankly quite scary time in most of our lives. So if you are sitting there now with a glass in hand, please do join me in raising it to the staff team now. Thankyou all.

Moving forward, although we weren't able to hold our usual summer fete last year, this year we are *hoping* to be able to have a fundraising fun session for the children to come to on the last day of term after the graduation ceremony (thankfully just after the 19th July! On the 20th) If we get parent support to help with that on the day, manning stalls or just attending with your children and spending some pennies, we should be able to organise something the children will have a great time at to end their preschool year, and raise vital funds for the preschool, as it is the fundraising activities that go to pay for all the 'extras' that go into making your child's experiences here exceptional. So do look out for more information on what form that will take in the next few weeks.

Thankyou.



Poperinghe Pre School		Charity No (if any)	1061413	CC39a
Annual accounts for the year				
Year start date	Sep-19	To	Year end date	

Section A Statement of financial activities Section A

Descriptions by natural category	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Donations, legacies and Grants		43	-	-	43	-
Interest and dividends		47	-	-	47	39
fees for charitable services		352,766	-	-	352,766	342,994
Other Income		9,215	2,210	-	11,425	2,273
Total incoming resources	S01	362,071	2,210	-	364,281	345,306
Resources expended (Notes 4-7)						
Wages, salaries, pensions and NI		289,966	-	-	289,966	245,807
Telephone postage and stationery		3,436	-	-	3,436	3,114
Donations and Grants		-	-	-	-	-
Other Costs		47,037	3,416	-	50,453	49,916
Depreciation		2,446	-	-	2,446	1,570
Repairs and maintenance		703	-	-	703	6,844
Total resources expended	S02	343,588	3,416	-	347,004	307,252
Net incoming/(outgoing) resources before transfers	S03	18,483	-	1,206	17,277	38,054
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	18,483	-	1,206	17,277	38,054
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	18,483	-	1,206	17,277	38,054
Total funds brought forward	S09	101,246	12,142	-	113,388	75,334
Total funds carried forward	S10	119,729	10,936	-	130,665	113,388

Section B

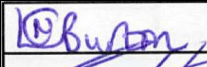

Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	5,712	5,273
Investments (Note 9)	B03		
Total fixed assets	B04	5,712	5,273
Current assets			
Stock and work in progress	B05	902	504
Debtors (Note 10)	B06	3,219	1,929
Cash at bank and in hand	B08	238,691	192,876
Prepayments		1,850	3,282
Accrued Income		4,418	11,024
Total current assets	B09	249,080	209,615
Creditors: amounts falling due within one year (Note 11)	B10	124,127	101,500
Net current assets/(liabilities)	B11	124,953	108,115
Total assets less current liabilities	B12	130,665	113,388
Net assets	B15	130,665	113,388
Funds of the Charity			
Total unrestricted funds		119,729	101,246
Restricted income funds (Note 12)	B18	10,936	12,142
Total funds	B20	130,665	113,388

Signed by one or two trustees on behalf of all the trustees

Signature

Date of approval

	29/06/2021
	29/06/2021

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

--

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

No changes have been made

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the charity becomes entitled to the the trustees are virtually certain they will receive the resources; and the trustees are the monetary value can be measured with sufficient reliability. the monetary value can
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. These are only included in incoming resources (with an equivalent amount in
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

--

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Voluntary Income				
Donations	43		43	-
Total			43	-
Investment Income				
Bank Interest	47		47	39
Dividends	-		-	-
Total			47	39
Income from Charitable Activities				
Early Education Funding	288,665		288,665	248,991
Fees	62,109		62,109	91,661
Milk Refund	1,244		1,244	1,702
				-
2Yr Old Grant Funding	-		-	-
Childrens Playwear	28		28	80
Registration Fee	720		720	560
Holiday Club	-		-	-
Graduate Leader Fund	-		-	-
Total			352,766	342,994
Other Income				
HMRC Furlough Grant	9,215		9,215	-
Total			9,215	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	Restricted £	This year £	Last year £
Charitable Activities				
Wages	279,115		279,115	237,610
Milk	1,565		1,565	1,821
Childrens Snacks	1,978		1,978	2,592
Childrens Uniforms	0		0	0
Childrens Play Materials	339		339	273
National Insurance & Tax	7,054		7,054	5,812
Pension	3,796		3,796	2,386
Staff Training	1,734		1,734	905
Holiday Club Expenses	0		0	0
Childrens work / Photos	0		0	0
Graduate Leader Fund	0		0	0
Childrens Activities	1,440		1,440	798
Sensory/Outside Play Area	0		0	0
Total	297,021		297,021	252,197
Governance Costs				
Stationery	2,082		2,082	1,830
Postage & Carriage	194		194	237
Total	2,276		2,276	2,067
Grants & Donations				
Presentations	3		3	19
Total	3		3	19
Other Costs				
Staff Expenses	43		43	0
Staff Party / Bonus	689		689	1,072
Committee Expenses	0		0	0
Cleaning Material	2,779		2,779	2,495
Cleaning	6,309		6,309	8,515
Office Requirements / Refreshments	292		292	335
Work Wear	464		464	1,432
Expendable Property	0		0	0
OFSTED Registration	50		50	50
Advertising	0		0	0
Recruitment Expenses	0		0	0
Audit & Accountancy Fees	574		574	720
Rent	15,250		15,250	15,250
Rates	1,227		1,227	2,463
Gas	1,381		1,381	840
Electricity	1,429		1,429	840
Refuge	1,658		1,658	1,304
Legal Fees	0		0	0
Professional Fees	0		0	0
Bank Charges	63		63	66
Classroom Maint	266		266	253
Telephone & Internet	1,161		1,161	1,047
Insurance Premium	1,612		1,612	1,482
Accounts Package	2,452		2,452	2,175
Service Charge	0		0	0
Rental	0		0	0
Special Education Needs	0		0	0
IT Services	792		792	396
Subscriptions	108		108	98
CRB Checks	178		178	620
Health & Safety	541		541	434
Repair & Maint	703		703	6,844
Total	40,019		40,019	48,731
Exceptional Expenditure				
Redundancy	0		0	0
Total	0		0	0
Internal Transfers				
Property Depreciation	2,446		2,446	1,570
Bad Debt	1,823		1,823	0
Write Off	0		0	0
Total	4,269		4,269	1,570

Note 5 Details of certain items of expenditure**5.1 Trustee expenses**

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses	None	None
Nature of the expenses	None	None
Total amount paid	None	None

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	574	720
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	None	None

Section C **Notes to the accounts** **(cont)**

Note 6 **Paid employees**
Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	279,116	237,610
Employer's National Insurance costs	7,054	5,812
Pension costs	3,796	2,386
	-	-
Total staff costs	289,966	245,808

6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
Office	2	2
Classrooms	20	18
Total	22	20

6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

None in operation

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C**Notes to the accounts****(cont)****Note 7 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

7.1 Total value of grants

Purpose for which grants made	Grants to Total amount	Grants to Total amount
	£	£
Not considered material	-	-
Total	-	-

7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C

Notes to the accounts

Note8 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Childrens Toys	Other	Computer S/Ware & Equipment	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Balance brought forward	548	434	9,805	7,208	17,995
Additions	-	-	1,549	1,336	2,885
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
Balance carried forward	548	434	11,354	8,544	20,880

8.2 Accumulated depreciation and impairment provisions

**Basis	SL	SL	SL	SL
** Rate	25%	25%	25%	25%

Balance brought forward	548	434	5,302	6,438	12,722
Depreciation charge for year	-	-	1,816	630	2,446
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	548	434	7,118	7,068	15,168

8.3 Net book value

Brought forward	-	-	4,503	770	5,273
Carried forward	-	-	4,236	1,476	5,712

8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of period	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of period	-

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
	-	-
Total	-	-

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
Total	-

Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	3,219	1,929		0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	0	0	0	0
Prepayments and accrued income	6,268	14,306	0	0
Total	9,487	16,235	0	0

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	1,938	3,231	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	1,824	0	0	0
Accruals and deferred income	120,365	98,269	0	0
Total	124,127	101,500	0	0

11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions
Fund Raising	R	Events, raffles held
Redundancy Fund	R	Maintain reserve at required amount of £11.5k

12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy	11,568	-	-	-	-	11,568
Fundraising	574	2,210	3,416	-	-	632
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	12,142	2,210	3,416	-	-	10,936

12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
			-

12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	5,712	-	-	5,712
Investments	-	-	-	-
Net current assets	238,144	10,936	-	249,080
Creditors due in more than one year and provisions	124,127	-	-	124,127
Total net assets	119,729	10,936	-	130,665

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

Note 14**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent examiner's report to the Trustees of Poperinghe Pre School

I report on the accounts of the Charity for the period ended 31 August 2020, which includes the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with those records and to comply with the accounting requirements of the 2011 Act

have not been met.

A handwritten signature in black ink, appearing to read 'Lee Gardner', written in a cursive style.

Lee Gardner ACA

Vale & West

Victoria House

26 Queen Victoria Street

Reading

RG1 1TG

Date: 29 June 2021



Poperinghe Pre School		Charity No (if any)	1061413	CC39a
Annual accounts for the year				
Year start date	Sep-19	To	Year end date	

Section A Statement of financial activities Section A

Descriptions by natural category	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Donations, legacies and Grants		43	-	-	43	-
Interest and dividends		47	-	-	47	39
fees for charitable services		352,766	-	-	352,766	342,994
Other Income		9,215	2,210	-	11,425	2,273
Total incoming resources	S01	362,071	2,210	-	364,281	345,306
Resources expended (Notes 4-7)						
Wages, salaries, pensions and NI		289,966	-	-	289,966	245,807
Telephone postage and stationery		3,436	-	-	3,436	3,114
Donations and Grants		-	-	-	-	-
Other Costs		47,037	3,416	-	50,453	49,916
Depreciation		2,446	-	-	2,446	1,570
Repairs and maintenance		703	-	-	703	6,844
Total resources expended	S02	343,588	3,416	-	347,004	307,252
Net incoming/(outgoing) resources before transfers	S03	18,483	-	1,206	17,277	38,054
Gross transfers between funds	S04	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	S05	18,483	-	1,206	17,277	38,054
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets for the charity's own use	S06	-	-	-	-	-
Gains and losses on investment assets	S07	-	-	-	-	-
Net movement in funds	S08	18,483	-	1,206	17,277	38,054
Total funds brought forward	S09	101,246	12,142	-	113,388	75,334
Total funds carried forward	S10	119,729	10,936	-	130,665	113,388

Section B

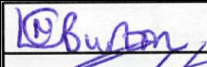

Balance sheet

	Note	Total this year £ F01	Total last year £ F02
Fixed assets			
Tangible assets (Note 8)	B01	5,712	5,273
Investments (Note 9)	B03		
Total fixed assets	B04	5,712	5,273
Current assets			
Stock and work in progress	B05	902	504
Debtors (Note 10)	B06	3,219	1,929
Cash at bank and in hand	B08	238,691	192,876
Prepayments		1,850	3,282
Accrued Income		4,418	11,024
Total current assets	B09	249,080	209,615
Creditors: amounts falling due within one year (Note 11)	B10	124,127	101,500
Net current assets/(liabilities)	B11	124,953	108,115
Total assets less current liabilities	B12	130,665	113,388
Net assets	B15	130,665	113,388
Funds of the Charity			
Total unrestricted funds		119,729	101,246
Restricted income funds (Note 12)	B18	10,936	12,142
Total funds	B20	130,665	113,388

Signed by one or two trustees on behalf of all the trustees

Signature

Date of approval

	29/06/2021
	29/06/2021

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
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** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

No changes have been made

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources;· the charity becomes entitled to the • the trustees are virtually certain they will receive the resources; and· the trustees are • the monetary value can be measured with sufficient reliability.· the monetary value can
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. These are only included in incoming resources (with an equivalent amount in
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Voluntary Income				
Donations	43		43	-
Total			43	-
Investment Income				
Bank Interest	47		47	39
Dividends	-		-	-
Total			47	39
Income from Charitable Activities				
Early Education Funding	288,665		288,665	248,991
Fees	62,109		62,109	91,661
Milk Refund	1,244		1,244	1,702
				-
2Yr Old Grant Funding	-		-	-
Childrens Playwear	28		28	80
Registration Fee	720		720	560
Holiday Club	-		-	-
Graduate Leader Fund	-		-	-
Total			352,766	342,994
Other Income				
HMRC Furlough Grant	9,215		9,215	-
Total			9,215	-

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	Restricted £	This year £	Last year £
Charitable Activities				
Wages	279,115		279,115	237,610
Milk	1,565		1,565	1,821
Childrens Snacks	1,978		1,978	2,592
Childrens Uniforms	0		0	0
Childrens Play Materials	339		339	273
National Insurance & Tax	7,054		7,054	5,812
Pension	3,796		3,796	2,386
Staff Training	1,734		1,734	905
Holiday Club Expenses	0		0	0
Childrens work / Photos	0		0	0
Graduate Leader Fund	0		0	0
Childrens Activities	1,440		1,440	798
Sensory/Outside Play Area	0		0	0
Total	297,021		297,021	252,197
Governance Costs				
Stationery	2,082		2,082	1,830
Postage & Carriage	194		194	237
Total	2,276		2,276	2,067
Grants & Donations				
Presentations	3		3	19
Total	3		3	19
Other Costs				
Staff Expenses	43		43	0
Staff Party / Bonus	689		689	1,072
Committee Expenses	0		0	0
Cleaning Material	2,779		2,779	2,495
Cleaning	6,309		6,309	8,515
Office Requirements / Refreshments	292		292	335
Work Wear	464		464	1,432
Expendable Property	0		0	0
OFSTED Registration	50		50	50
Advertising	0		0	0
Recruitment Expenses	0		0	0
Audit & Accountancy Fees	574		574	720
Rent	15,250		15,250	15,250
Rates	1,227		1,227	2,463
Gas	1,381		1,381	840
Electricity	1,429		1,429	840
Refuge	1,658		1,658	1,304
Legal Fees	0		0	0
Professional Fees	0		0	0
Bank Charges	63		63	66
Classroom Maint	266		266	253
Telephone & Internet	1,161		1,161	1,047
Insurance Premium	1,612		1,612	1,482
Accounts Package	2,452		2,452	2,175
Service Charge	0		0	0
Rental	0		0	0
Special Education Needs	0		0	0
IT Services	792		792	396
Subscriptions	108		108	98
CRB Checks	178		178	620
Health & Safety	541		541	434
Repair & Maint	703		703	6,844
Total	40,019		40,019	48,731
Exceptional Expenditure				
Redundancy	0		0	0
	0		0	0
Internal Transfers				
Property Depreciation	2,446		2,446	1,570
Bad Debt	1,823		1,823	0
Write Off	0		0	0
Total	4,269		4,269	1,570

Note 5 Details of certain items of expenditure**5.1** Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

	This year	Last year
Number of trustees who were paid expenses	None	None
Nature of the expenses	None	None
Total amount paid	None	None

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	574	720
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	None	None

Section C **Notes to the accounts** **(cont)**

Note 6 **Paid employees**
Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	279,116	237,610
Employer's National Insurance costs	7,054	5,812
Pension costs	3,796	2,386
	-	-
Total staff costs	289,966	245,808

6.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
Office	2	2
Classrooms	20	18
Total	22	20

6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

None in operation

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C**Notes to the accounts****(cont)****Note 7 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

7.1 Total value of grants

Purpose for which grants made	Grants to Total amount £	Grants to Total amount £
Not considered material	-	-
Total	-	-

7.2 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C

Notes to the accounts

Note8 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Childrens Toys	Other	Computer S/Ware & Equipment	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Balance brought forward	548	434	9,805	7,208	17,995
Additions	-	-	1,549	1,336	2,885
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
Balance carried forward	548	434	11,354	8,544	20,880

8.2 Accumulated depreciation and impairment provisions

**Basis	SL	SL	SL	SL
** Rate	25%	25%	25%	25%

Balance brought forward	548	434	5,302	6,438	12,722
Depreciation charge for year	-	-	1,816	630	2,446
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	548	434	7,118	7,068	15,168

8.3 Net book value

Brought forward	-	-	4,503	770	5,273
Carried forward	-	-	4,236	1,476	5,712

8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of period	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of period	-

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments

	9.2 Market value at year end £	9.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
	-	-
Total	-	-

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	Market value at year end £
	-
	-
	-
	-
Total	-

Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	3,219	1,929		0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	0	0	0	0
Prepayments and accrued income	6,268	14,306	0	0
Total	9,487	16,235	0	0

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	0	0	0	0
Trade creditors	1,938	3,231	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	1,824	0	0	0
Accruals and deferred income	120,365	98,269	0	0
Total	124,127	101,500	0	0

11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

--

Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , R or other	Purpose and restrictions
Fund Raising	R	Events, raffles held
Redundancy Fund	R	Maintain reserve at required amount of £11.5k

12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy	11,568	-	-	-	-	11,568
Fundraising	574	2,210	3,416	-	-	632
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	12,142	2,210	3,416	-	-	10,936

12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
			-

12.4 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowed funds £	Total £
Fixed assets	5,712	-	-	5,712
Investments	-	-	-	-
Net current assets	238,144	10,936	-	249,080
Creditors due in more than one year and provisions	124,127	-	-	124,127
Total net assets	119,729	10,936	-	130,665

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or related party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or related party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties			None	None
Due from trustees and related parties			None	None

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £
			None	None

Note 14**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent examiner's report to the Trustees of Poperinghe Pre School

I report on the accounts of the Charity for the period ended 31 August 2020, which includes the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with those records and to comply with the accounting requirements of the 2011 Act

have not been met.

A handwritten signature in black ink, appearing to read 'Lee Gardner', written in a cursive style.

Lee Gardner ACA

Vale & West

Victoria House

26 Queen Victoria Street

Reading

RG1 1TG

Date: 29 June 2021