

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	Aug-21	

Section A Statement of financial activities Section A

Descriptions by natural category	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
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			
<i>Total fixed assets</i>	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
<i>Total current assets</i>	B09		250,103	249,080
Creditors: amounts falling due within one year (Note 11)	B10		130,151	124,127
<i>Net current assets/(liabilities)</i>	B11		119,952	124,953
<i>Total assets less current liabilities</i>	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
<i>Total funds</i>	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

Section C

Notes to the accounts

(cont)

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

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

Section C	Notes to the accounts	(cont)
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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
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	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)
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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

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

9.2 Market value at year end £	9.3 Income from investments for the year £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
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	-

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

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Section C	Notes to the accounts	(cont)
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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	- 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

Section C	Notes to the accounts	(cont)
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Note 14	Additional Disclosures
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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', with a stylized, cursive script.

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	Aug-21	

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		
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Donations, legacies and Grants		511	-	-	511	43
Interest and dividends		3	-	-	3	47
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Resources expended (Notes 4-7)						
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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
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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
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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
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Investments (Note 9)	B03			
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Current assets				
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Debtors (Note 10)	B06		4,622	3,219
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Accrued Income			876	4,418
<i>Total current assets</i>	B09		250,103	249,080
Creditors: amounts falling due within one year (Note 11)	B10		130,151	124,127
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<i>Total assets less current liabilities</i>	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
<i>Total funds</i>	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

Section C

Notes to the accounts

(cont)

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

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

Section C	Notes to the accounts	(cont)
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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)
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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

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

9.2 Market value at year end £	9.3 Income from investments for the year £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
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	-

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

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Section C	Notes to the accounts	(cont)
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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	- 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

Section C	Notes to the accounts	(cont)
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Note 14	Additional Disclosures
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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', with a stylized, cursive script.

Lee Gardner FCA

Vale & West

Victoria House

26 Queen Victoria Street

Reading

RG1 1TG

Date: 30 June 2022