

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	Aug-23	

Section A Statement of financial activities Section A


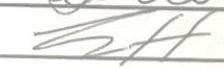
Descriptions by natural category	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Donations, legacies and Grants		138	-	-	138	201
Interest and dividends		731	-	-	731	37
fees for charitable 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

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 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	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			-	-

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	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

Section C	Notes to the accounts	(cont)
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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 £
770	720
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	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
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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	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

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	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

	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.

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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	- 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

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 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	Aug-23	

Section A Statement of financial activities Section A


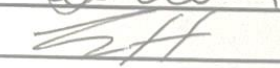
Descriptions by natural category	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Donations, legacies and Grants		138	-	-	138	201
Interest and dividends		731	-	-	731	37
fees for charitable 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

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 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	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			-	-

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	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

Section C	Notes to the accounts	(cont)
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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 £
770	720
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	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
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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	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

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	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**

	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.*

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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	- 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

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 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