

**BURGOYNE HEIGHTS PRE-SCHOOL**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**Registered Charity No: 1063353**

**BURGOYNE HEIGHTS PRE-SCHOOL**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

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## **BURGOYNE HEIGHTS PRE-SCHOOL**

### **ANNUAL REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 30TH JUNE 2021**

The pre-school is governed by its constitution and is a registered charity, number 1063353. Its address is Burgoyne Heights Community Centre, Alamein Close, Burgoyne Heights, Guston, Dover, Kent CT15 5LY.

#### **Executive Committee**

The Executive Committee has general powers of management over the affairs of the pre-school and was made up of three officers. Each person was elected at the Annual General Meeting.

The Executive Committee elected at the Annual General Meeting on 24th February 2021 was as follows:

L Inglis	Chairman	N Ellse	Secretary
S Pearce	Treasurer		

The object of the pre-school shall be to provide or assist in the provision of education and recreational facilities in the interests of social welfare for children who are under statutory school age and who reside mainly in the Burgoyne Heights area of Dover, Kent.

#### **Progress during the year**

The pre-school has faced several challenges this year. It was expected that the changeover of battalions within the army would increase the number of children attending the pre-school. Due to COVID-19 this has been put on hold again until 2022. As a result of this and our rural location numbers have remained low. The pre-school is now taking children from the age of 18 months.

In January 2021 it was decided to apply for grants and donations to refurbish the garden area. Work commenced in June 2021 and was completed in July 2021. All grass was removed and replaced with artificial grass and rubber pathways, including centre lines to represent a roadway and a crossing point. A timber shelter and play tower were also installed. The project was completed at a total cost of £13,920. A deposit of £6,960 was paid prior to commencement and the balance paid upon completion. The full cost of the project has been included in this years accounts.

The pre-school has taken advantage of the Coronavirus Job Retention Scheme during this period. As one full time member of staff left in July 2020 the pre-school was able to maintain staff hours when it re-opened in September.

The pre-school has continued to maintain a strict budget, especially with the national living wage and pension legislation. The rent abatement continued during the year. It is hoped that this will continue as any increase would have a substantial effect on the sustainability of the pre-school. Negotiations are still ongoing with the Ministry of Defence.

Due to the continuing financial pressures on the pre-school during the year the committee has decided to maintain the funds set aside to pay staff redundancy costs, in line with the Pre-School Learning Alliance and KCC guidance, should the playgroup need to cease operating.

The pre-school has continued its programme of staff development. Emphasis has been placed on staff undergoing professional training and obtaining recognised professional qualifications.

The aim of the pre-school is to continue providing the excellent service to the the local community which has been reflected in the Ofsted reports achieved since 1995.

**BURGOYNE HEIGHTS PRE-SCHOOL**

**ANNUAL REPORT OF THE EXECUTIVE COMMITTEE (CONTINUED)  
FOR THE YEAR ENDED 30TH JUNE 2021**

**Statement of the Committee's responsibilities**

The committee is required to prepare annual financial statements and in preparing these financial statements, the committee is required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue.

The committee is responsible for keeping proper accounting records. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Executive Committee

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Chairman

Date:

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BURGOYNE HEIGHTS PRE-SCHOOL**

I report on the financial statements of the charity for the year ended 30th June 2021, which are set out on pages 4 to 7.

### **Respective responsibilities of the Executive Committee and Examiner**

The Executive Committee is responsible for the preparation of the financial statements. The Executive Committee consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the Charities Act
- 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 seeking explanations from the committee 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 financial statements 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 to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the financial statements do not accord with the accounting records.
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirement under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102).
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the financial statements.

Mr M J Bell  
MJB & Co Accountancy Services  
45 Balfour Road  
Walmer  
Deal  
Kent CT14 7HY

Date:

**BURGOYNE HEIGHTS PRE-SCHOOL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

	Notes	Unrestricted Funds £	2021 Restricted Funds £	Total Funds £	2020 Total Funds £
<b>Incoming Resources</b>					
Kent County Council Funding	2	-	93,971	93,971	78,847
Other Grants Received		-	8,905	8,905	-
Parent and Other Donations		7,029	-	7,029	11,322
Coronavirus Job Retention Scheme					
Grants Received		-	1,328	1,328	4,138
Interest Received		5	-	5	18
Fundraising		85	-	85	2,089
Photographs		62	-	62	40
<b>Total Incoming Resources</b>		7,181	104,204	111,385	96,454
<b>Resources Expended</b>					
<b>Direct charitable expenditure</b>					
Wages and Pension		-	87,292	87,292	82,151
Training		72	928	1,000	96
Materials and Expenses		-	3,294	3,294	3,489
Cleaning and Repairs		6,422	8,178	14,600	962
		6,494	99,692	106,186	86,698
<b>Other expenditure</b>					
Telephone		1,467	-	1,467	1,260
Redundancy Costs		-	-	-	6,561
Rent and Service Charges		4,983	-	4,983	4,912
Postage, Stationery and Computer Expenses		1,568	-	1,568	1,176
Professional Fees		1,448	-	1,448	1,242
Insurance and Registration Fees		1,029	-	1,029	1,012
Bank Charges		92	-	92	157
Sundry Expenses		427	-	427	20
Depreciation of Equipment		1,372	335	1,707	1,739
<b>Total Resources Expended</b>		18,880	100,027	118,907	104,777
<b>Net Incoming/(Outgoing) Resources for the Year</b>		(11,699)	4,177	(7,522)	(8,323)
<b>Funds brought forward</b>		64,525	22,787	87,312	95,635
<b>Funds carried forward</b>		52,826	26,964	79,790	87,312

**BURGOYNE HEIGHTS PRE-SCHOOL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**BALANCE SHEET**  
**AS AT 30TH JUNE 2021**

	Notes	2021	2020
		£	£
<b>FIXED ASSETS</b>			
Equipment	3	9,654	9,843
		-----	-----
		9,654	9,843
<b>CURRENT ASSETS</b>			
Bank Account		48,694	45,992
Deposit Account	4	32,939	31,716
Cash In Hand		5	5
Debtors and Prepayments		159	156
		-----	-----
		81,797	77,869
		-----	-----
<b>CURRENT LIABILITIES</b>			
Creditors and Accruals		11,661	400
		-----	-----
		11,661	400
		-----	-----
		70,136	77,469
		-----	-----
		79,790	87,312
		=====	=====
<b>FUNDS</b>			
Unrestricted		52,826	64,525
Restricted	5	26,964	22,787
		-----	-----
		79,790	87,312
		=====	=====

These financial statements were approved by the Executive Committee on

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Treasurer

**BURGOYNE HEIGHTS PRE-SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**1. ACCOUNTING POLICIES**

- a) **Basis of Accounting**  
 These financial statements have been prepared under the historical cost convention and on the accruals basis, in accordance with the Charities Statement of Recommended Practice (FRS102).
- b) **Income**  
 Income, other than grants, is recognised when received. Grants are recognised once the conditions for receipts have been complied with, but not before receipt.
- c) **Depreciation**  
 Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value over their expected useful lives as follows:
- |           |                      |
|-----------|----------------------|
| Equipment | 15% reducing balance |
|-----------|----------------------|
- d) **Taxation**  
 No provision is made in the financial statements for taxation, as the Committee is of the opinion that all the pre-school's trading is of a charitable nature and therefore outside the scope of taxation.

**2. KENT COUNTY COUNCIL FUNDING**

The funding received from Kent County Council is made up of three elements. Training grants and grants for specific expenditure are received after the costs have been incurred and have therefore been treated as unrestricted. Funding based upon qualifying children attending the pre-school is received in advance. This is to contribute towards the running costs of the pre-school and is therefore treated as restricted.

**3. TANGIBLE FIXED ASSETS**

	Equipment £
<b>Cost:</b>	
At 1st July 2020	40,952
Additions	1,518
	-----
	42,470
	-----
<b>Depreciation:</b>	
At 1st July 2020	31,109
Charge for Period	1,707
	-----
	32,816
	-----
<b>Net Book Value:</b>	
At 30th June 2021	9,654
	=====
At 1st July 2020	9,843
	=====



**BURGOYNE HEIGHTS PRE-SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

**4. BANK DEPOSIT ACCOUNT**

Due to the current situation with decreased numbers of children attending the pre-school and increased costs in respect of rent and service charges for the property, the Committee have decided to set aside funds to pay staff redundancy costs, should the pre-school need to cease operating.

**5. RESTRICTED FUNDS**

	Balance at 1st July 2020 £	Movement in Resources		Balance at 30th June 2021 £
		Incoming £	Outgoing £	
Kent County Council Fund	20,563	93,971	89,459	25,075
Coronavirus Job Retention Scheme Fund	-	1,328	1,328	-
Kent Community Foundation Fund-No.2	-	3,360	3,360	-
Guston Parish Council Fund	-	3,000	3,000	-
KCC System Leadership Fund	-	1,818	1,818	-
Go Fund Me Fund	-	727	727	-
Kent Community Foundation Fund	719	-	108	611
Jack Hewitt Fund	51	-	8	43
Royal Ghurka Regiment Fund	768	-	115	653
Kent County Council Fund - No.1	397	-	60	337
Dover District Council Fund	71	-	11	60
Kent County Council Fund - No.4	218	-	33	185
	-----	-----	-----	-----
	22,787	104,204	100,027	26,964
	=====	=====	=====	=====

- a) The Kent County Council Fund is represented by cash at bank at the year end.
- b) The Kent Community Foundation Fund-No.2, Guston Parish Council Fund and KCC System Leadership Fund were provided to contribute towards the cost of renovating the garden area.
- c) The Go Fund Me Fund was provided to contribute towards the running costs of the pre-school.
- d) The Kent Community Foundation, Jack Hewitt, Royal Ghurka Regiment, Kent County Council - No.1, Dover District Council and Kent County Council - No.4 funds are all represented by fixed assets.