

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022
FOR
BURGOYNE HEIGHTS PRE-SCHOOL**

Higson & Co (Deal) Ltd
45 Queen Street
Deal
Kent
CT14 6EY

BURGOYNE HEIGHTS PRE-SCHOOL

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FOR THE YEAR ENDED 30 JUNE 2022**

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BURGOYNE HEIGHTS PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Public/Community benefits are that the play group supports local and military families, who's parent/s serve in the UK and abroad, and the rural villages surrounding the town of Dover. The play group supports volunteers wishing to gain work experience and also helps others to gain NVQ qualifications, who seek a career in early years education.

FINANCIAL REVIEW

Financial position

The statement of financial activities reports net incoming resources during the 2021/22 accounting year of -£8,542 and total funds of £70,964 at the year end. The Trustees have decided that it is unnecessary for the scheme to hold reserves and that all funds held should be used in the pursuance of the charity's objectives.

Going concern

The accounts have been prepared on a going concern basis as no material uncertainties exist as to it's ability to be considered as such.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The governing document is the Pre-School Learning Alliance Constitution 2011 providing early years education for children under statutory school age. As an early years educator the pre-school is in receipt of early years funding from our local authority. This provides families 15 to 30 funded hours per week commencing from the term after the child turns 3 years old. Families with 2 year olds who fit the criteria can also apply for up to 15 hours a week. The aim of the pre-school is to provide quality care and education to ALL young children, and to be inclusive of cultures and beliefs facilitated by trained early years educators who follow the guidance EYFs curriculum. The pre-school has a strong sustainable ethos and follows the stipulated laws of redundancy and pensions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1063353

Principal address

Community Centre, Alamein Close
Burgoyne Heights
Guston
Dover
Kent
CT15 5LY

Trustees

Independent Examiner

Higson & Co (Deal) Ltd
45 Queen Street
Deal
Kent
CT14 6EY

BURGOYNE HEIGHTS PRE-SCHOOL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2022**

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

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

Independent examiner's report to the trustees of Burgoyne Heights Pre-School

I report to the charity trustees on my examination of the accounts of Burgoyne Heights Pre-School (the Trust) for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Higson & Co (Deal) Ltd did not examine the accounts for the year ended 30 June 2021 but as part of the examination for the year ended 30 June 2022 have reviewed all opening balances.

Mr D J Mapley FCCA

Higson & Co (Deal) Ltd
45 Queen Street
Deal
Kent
CT14 6EY

Date:

BURGOYNE HEIGHTS PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	Unrestricted fund £	Restricted Fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		8,166	-	8,166	17,262
Charitable activities					
Preschool		71,368	-	71,368	93,971
Other trading activities	2	230	-	230	147
Investment income	3	3	-	3	5
Total		<u>79,767</u>	<u>-</u>	<u>79,767</u>	<u>111,385</u>
EXPENDITURE ON					
Charitable activities					
Preschool		87,020	-	87,020	117,200
Other		<u>1,289</u>	<u>284</u>	<u>1,573</u>	<u>1,707</u>
Total		<u>88,309</u>	<u>284</u>	<u>88,593</u>	<u>118,907</u>
NET INCOME/(EXPENDITURE)		(8,542)	(284)	(8,826)	(7,522)
RECONCILIATION OF FUNDS					
Total funds brought forward		77,901	1,889	79,790	87,312
TOTAL FUNDS CARRIED FORWARD		<u><u>69,359</u></u>	<u><u>1,605</u></u>	<u><u>70,964</u></u>	<u><u>79,790</u></u>

The notes form part of these financial statements

BURGOYNE HEIGHTS PRE-SCHOOL

**BALANCE SHEET
30 JUNE 2022**

	Notes	Unrestricted fund £	Restricted Fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	7,307	1,605	8,912	9,654
CURRENT ASSETS					
Debtors	7	366	-	366	159
Cash at bank and in hand		69,440	-	69,440	81,638
		<u>69,806</u>	<u>-</u>	<u>69,806</u>	<u>81,797</u>
CREDITORS					
Amounts falling due within one year	8	(7,754)	-	(7,754)	(11,661)
NET CURRENT ASSETS		<u>62,052</u>	<u>-</u>	<u>62,052</u>	<u>70,136</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		69,359	1,605	70,964	79,790
NET ASSETS		<u>69,359</u>	<u>1,605</u>	<u>70,964</u>	<u>79,790</u>
FUNDS	9				
Unrestricted funds				69,359	77,901
Restricted funds:					
Restricted Fund				1,605	1,889
TOTAL FUNDS				<u>70,964</u>	<u>79,790</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	230	85
Photographs	-	62
	<u>230</u>	<u>147</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	3	5
	<u>3</u>	<u>5</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted Fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,262	-	17,262
Charitable activities			
Preschool	93,971	-	93,971
Other trading activities	147	-	147
Investment income	5	-	5
	<u>111,385</u>	<u>-</u>	<u>111,385</u>
Total			
	111,385	-	111,385
EXPENDITURE ON			
Charitable activities			
Preschool	117,200	-	117,200
Other	1,372	335	1,707
	<u>118,572</u>	<u>335</u>	<u>118,907</u>
Total			
	118,572	335	118,907
NET INCOME/(EXPENDITURE)	(7,187)	(335)	(7,522)
RECONCILIATION OF FUNDS			
Total funds brought forward	85,088	2,224	87,312
	<u>77,901</u>	<u>1,889</u>	<u>79,790</u>
TOTAL FUNDS CARRIED FORWARD			
	77,901	1,889	79,790

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 July 2021	42,470
Additions	831
	<hr/>
At 30 June 2022	43,301
	<hr/>
DEPRECIATION	
At 1 July 2021	32,816
Charge for year	1,573
	<hr/>
At 30 June 2022	34,389
	<hr/>
NET BOOK VALUE	
At 30 June 2022	8,912
	<hr/>
At 30 June 2021	9,654
	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	278	159
Prepayments and accrued income	88	-
	<hr/>	<hr/>
	366	159
	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	11,661
Other creditors	7,754	-
	<hr/>	<hr/>
	7,754	11,661
	<hr/>	<hr/>

9. MOVEMENT IN FUNDS

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	77,901	(8,542)	69,359
Restricted funds			
Restricted Fund	1,889	(284)	1,605
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	79,790	(8,826)	70,964
	<hr/>	<hr/>	<hr/>

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,767	(88,309)	(8,542)
Restricted funds			
Restricted Fund	-	(284)	(284)
TOTAL FUNDS	<u>79,767</u>	<u>(88,593)</u>	<u>(8,826)</u>

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	85,088	(7,187)	77,901
Restricted funds			
Restricted Fund	2,224	(335)	1,889
TOTAL FUNDS	<u>87,312</u>	<u>(7,522)</u>	<u>79,790</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,385	(118,572)	(7,187)
Restricted funds			
Restricted Fund	-	(335)	(335)
TOTAL FUNDS	<u>111,385</u>	<u>(118,907)</u>	<u>(7,522)</u>

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
Unrestricted funds			
General fund	85,088	(15,729)	69,359
Restricted funds			
Restricted Fund	2,224	(619)	1,605
TOTAL FUNDS	<u>87,312</u>	<u>(16,348)</u>	<u>70,964</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	191,152	(206,881)	(15,729)
Restricted funds			
Restricted Fund	-	(619)	(619)
TOTAL FUNDS	<u>191,152</u>	<u>(207,500)</u>	<u>(16,348)</u>

Restricted Funds are represented by the net book value of fixed assets purchased by individual grant funders in previous years as follows:

Kent Community Foundation Fund - £519 (2021 - £611)
 Jack Hewitt Fund - £37 (2021 - £43)
 Royal Ghurka Regiment Fund - £555 (2021 - £653)
 Kent County Council Fund - No1 - £286 (2021 - £337)
 Dover District Council Fund - £51 (2021 - £60)
 Kent County Council Fund - No4 - £157 (2021 - £185)

Total - £1,605 (2021 - £1,889)

In addition, income from KCC regarding child funding has been reallocated from restricted funds (as previously allocated in 2021) as this is in regard of free child place funding and is therefore part of the normal charitable activity.

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2022**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

11. ACCRUED EXPENSES

Within the Accrued Expenses for the year is £7,738.25 of rent. This is due to the DIO reviewing the rent level due to the impact of COVID 19 on the Charity. The pre-school as made an accrual for this amount, and has transferred the regular rent payable figure to it's savings account.

BURGOYNE HEIGHTS PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	-	7,029
Grants	8,165	10,233
	<hr/> 8,166	<hr/> 17,262
Other trading activities		
Fundraising events	230	85
Photographs	-	62
	<hr/> 230	<hr/> 147
Investment income		
Deposit account interest	3	5
Charitable activities		
Child income	71,368	93,971
	<hr/>	<hr/>
Total incoming resources	79,767	111,385
EXPENDITURE		
Charitable activities		
Wages	72,539	87,292
Social security	448	-
Pensions	860	-
Other operating leases	4,583	4,983
Insurance	1,050	1,029
Telephone	972	1,467
Postage and stationery	91	1,568
Advertising	545	-
Sundry	394	427
Preschool purchases	1,696	3,294
Trips	277	-
Repairs & renewals	269	14,600
Software licences	1,120	-
Staff training	578	1,000
Sports coaching	630	-
	<hr/> 86,052	<hr/> 115,660
Other		
Plant and machinery	1,573	1,707
Support costs		
Finance		
Bank charges	104	92

This page does not form part of the statutory financial statements

BURGOYNE HEIGHTS PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	2022 £	2021 £
Finance		
Governance costs		
Accountancy and legal fees	864	1,448
	<hr/>	<hr/>
Total resources expended	88,593	118,907
	<hr/>	<hr/>
Net expenditure	(8,826)	(7,522)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements