

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023
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 2023**

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BURGOYNE HEIGHTS PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. 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 2022/23 accounting year of £7,850 and total funds of £78,814 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 2023**

Approved by order of the board of trustees on 19/02/2025 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 2023.

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.



Mr D J Mapley FCCA

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

Date:19/02/2025.....

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BURGOYNE HEIGHTS PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Unrestricted fund £	Restricted Fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	8,165
Charitable activities					
Preschool		107,566	-	107,566	71,368
Other trading activities	2	960	-	960	231
Investment income	3	144	-	144	3
Total		<u>108,670</u>	<u>-</u>	<u>108,670</u>	<u>79,767</u>
EXPENDITURE ON					
Charitable activities					
Preschool		99,483	-	99,483	87,020
Other		1,096	241	1,337	1,573
Total		<u>100,579</u>	<u>241</u>	<u>100,820</u>	<u>88,593</u>
NET INCOME/(EXPENDITURE)		8,091	(241)	7,850	(8,826)
RECONCILIATION OF FUNDS					
Total funds brought forward		69,359	1,605	70,964	79,790
TOTAL FUNDS CARRIED FORWARD		<u><u>77,450</u></u>	<u><u>1,364</u></u>	<u><u>78,814</u></u>	<u><u>70,964</u></u>

The notes form part of these financial statements

BURGOYNE HEIGHTS PRE-SCHOOL

BALANCE SHEET 30 JUNE 2023

	Notes	Unrestricted fund £	Restricted Fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	6,211	1,364	7,575	8,912
CURRENT ASSETS					
Debtors: amounts falling due within one year	7	396	-	396	366
Cash at bank and in hand		83,139	-	83,139	69,440
		<u>83,535</u>	<u>-</u>	<u>83,535</u>	<u>69,806</u>
CREDITORS					
Amounts falling due within one year	8	(12,296)	-	(12,296)	(7,754)
NET CURRENT ASSETS		<u>71,239</u>	<u>-</u>	<u>71,239</u>	<u>62,052</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,450</u>	<u>1,364</u>	<u>78,814</u>	<u>70,964</u>
NET ASSETS		<u>77,450</u>	<u>1,364</u>	<u>78,814</u>	<u>70,964</u>
FUNDS	9				
Unrestricted funds				77,450	69,359
Restricted funds:					
Restricted Fund				1,364	1,605
TOTAL FUNDS				<u>78,814</u>	<u>70,964</u>

The financial statements were approved by the Board of Trustees and authorised for issue on19/02/2025..... and were signed on its behalf by:

————— C3CC0000-CB5A-02CF-8D80-08D0502CCB54 —————

Nicky Elise

Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

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 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	960	231
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	144	3
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted Fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,165	-	8,165
Charitable activities			
Preschool	71,368	-	71,368
Other trading activities	231	-	231
Investment income	3	-	3
	<u> </u>	<u> </u>	<u> </u>
Total	79,767	-	79,767
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Preschool	87,020	-	87,020
Other	1,289	284	1,573
	<u> </u>	<u> </u>	<u> </u>
Total	88,309	284	88,593
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(8,542)	(284)	(8,826)
	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF FUNDS			
Total funds brought forward	77,901	1,889	79,790
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	69,359	1,605	70,964
	<u> </u>	<u> </u>	<u> </u>

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 July 2022 and 30 June 2023	43,301
DEPRECIATION	
At 1 July 2022	34,389
Charge for year	1,337
At 30 June 2023	35,726
NET BOOK VALUE	
At 30 June 2023	7,575
At 30 June 2022	8,912

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	306	278
Prepayments and accrued income	90	88
	396	366

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Deferred income	2,921	-
Accrued expenses	9,375	7,754
	12,296	7,754

9. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	69,359	8,091	77,450
Restricted funds			
Restricted Fund	1,605	(241)	1,364
TOTAL FUNDS	70,964	7,850	78,814

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

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	108,670	(100,579)	8,091
Restricted funds			
Restricted Fund	-	(241)	(241)
TOTAL FUNDS	<u>108,670</u>	<u>(100,820)</u>	<u>7,850</u>

Comparatives for 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
TOTAL FUNDS	<u>79,790</u>	<u>(8,826)</u>	<u>70,964</u>

Comparative 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>

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

9. MOVEMENT IN FUNDS - continued

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

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	77,901	(451)	77,450
Restricted funds			
Restricted Fund	1,889	(525)	1,364
TOTAL FUNDS	<u>79,790</u>	<u>(976)</u>	<u>78,814</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	188,437	(188,888)	(451)
Restricted funds			
Restricted Fund	-	(525)	(525)
TOTAL FUNDS	<u>188,437</u>	<u>(189,413)</u>	<u>(976)</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 - £441 (2022 - £519)
 Jack Hewitt Fund - £32 (2022 - £37)
 Royal Ghurka Regiment Fund - £472 (2022 - £555)
 Kent County Council Fund - No1 - £243 (2022 - £286)
 Dover District Council Fund - £43 (2022 - £51)
 Kent County Council Fund - No4 - £134 (2022 - £157)

Total - £1,364 (2022 - £1,605)

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

BURGOYNE HEIGHTS PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	-	8,165
Other trading activities		
Fundraising events	960	231
Investment income		
Deposit account interest	144	3
Charitable activities		
Child income	107,566	71,368
Total incoming resources	108,670	79,767
 EXPENDITURE		
Charitable activities		
Wages	86,218	72,539
Social security	-	448
Pensions	1,204	860
Other operating leases	941	4,583
Insurance	1,080	1,050
Telephone	858	972
Postage and stationery	185	91
Advertising	-	545
Sundry	319	394
Preschool purchases	4,215	1,696
Trips	933	277
Repairs & renewals	185	269
Software licences	586	1,120
Staff training	47	578
Sports coaching	432	630
	97,203	86,052
Other		
Depreciation of tangible fixed assets	1,337	1,573
Support costs		
Finance		
Bank charges	256	104
Governance costs		
Accountancy and legal fees	2,024	864
Total resources expended	100,820	88,593
Net income/(expenditure)	7,850	(8,826)

This page does not form part of the statutory financial statements