

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024
FOR
BURGOYNE HEIGHTS PRE-SCHOOL**

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

BURGOYNE HEIGHTS PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

BURGOYNE HEIGHTS PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. 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.

ACHIEVEMENTS 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 2023/24 accounting year of £16,450 (2022/23 - £7,850) and total funds of £95,264 (2022/23 - £78,814) at the year end.

The pre-school has continued to maintain a strict budget, especially with the national living wage increasing and pension contributions. Negotiations are still ongoing with the Ministry of Defence regarding the rent.

Reserves policy

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

The trustees consider this level of reserves to be appropriate for a small charity. The level of reserves is reviewed regularly and will be adjusted as circumstances change.

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.

Recruitment and appointment of new trustees

New trustees are appointed in accordance with the charity's governing document. The existing trustees are responsible for identifying and recruiting new members to the board, ensuring that the skills and experience of potential candidates meet the needs of the charity. Recruitment may be carried out through informal networks or through open advertisement where appropriate. All new trustees receive an induction to ensure they understand their responsibilities and the work of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1063353

BURGOYNE HEIGHTS PRE-SCHOOL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

Principal address

Alamein Close
Burgoyne Heights
Guston
Dover
Kent
CT15 5LY

Trustees

N Ellse
S Pearce (appointed 16.1.25)
J Heald Smith (resigned 22.11.23)
S Wright (resigned 16.1.25)
S Wright (appointed 22.11.23)

Independent Examiner

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

Approved by order of the board of trustees on 26/1/26 and signed on its behalf by:


.....

N Ellse - 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 2024.

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: 26/1/26

BURGOYNE HEIGHTS PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	Unrestricted fund £	Restricted Fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Preschool		151,018	-	151,018	107,566
Other trading activities	2	37	1	38	960
Investment income	3	542	-	542	144
Total		<u>151,597</u>	<u>1</u>	<u>151,598</u>	<u>108,670</u>
EXPENDITURE ON					
Charitable activities					
Preschool		133,665	-	133,665	99,483
Other		1,278	205	1,483	1,337
Total		<u>134,943</u>	<u>205</u>	<u>135,148</u>	<u>100,820</u>
NET INCOME/(EXPENDITURE)		16,654	(204)	16,450	7,850
RECONCILIATION OF FUNDS					
Total funds brought forward		77,450	1,364	78,814	70,964
TOTAL FUNDS CARRIED FORWARD		<u><u>94,104</u></u>	<u><u>1,160</u></u>	<u><u>95,264</u></u>	<u><u>78,814</u></u>

The notes form part of these financial statements

BURGOYNE HEIGHTS PRE-SCHOOL

BALANCE SHEET 30 JUNE 2024

	Notes	Unrestricted fund £	Restricted Fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	5,904	1,160	7,064	7,575
CURRENT ASSETS					
Debtors: amounts falling due within one year	7	1,129	-	1,129	396
Cash at bank and in hand	8	101,743	-	101,743	83,139
		<u>102,872</u>	<u>-</u>	<u>102,872</u>	<u>83,535</u>
CREDITORS					
Amounts falling due within one year	9	(14,672)	-	(14,672)	(12,296)
NET CURRENT ASSETS		<u>88,200</u>	<u>-</u>	<u>88,200</u>	<u>71,239</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>94,104</u>	<u>1,160</u>	<u>95,264</u>	<u>78,814</u>
NET ASSETS		<u>94,104</u>	<u>1,160</u>	<u>95,264</u>	<u>78,814</u>
FUNDS	10				
Unrestricted funds				94,104	77,450
Restricted funds: Restricted Fund				<u>1,160</u>	<u>1,364</u>
TOTAL FUNDS				<u>95,264</u>	<u>78,814</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/1/26 and were signed on its behalf by:


N Ellse - Trustee

The notes form part of these financial statements

BURGOYNE HEIGHTS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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.

Plant and machinery - 15% on reducing balance

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.

Presentation currency and rounding

The financial statements are presented in pounds sterling (£), which is the functional and presentation currency of the charity. All amounts have been rounded to the nearest pound (£1) unless otherwise stated.

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	38	960
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	542	144
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted Fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Preschool	107,566	-	107,566
Other trading activities	960	-	960
Investment income	144	-	144
	<u> </u>	<u> </u>	<u> </u>
Total	108,670	-	108,670
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Preschool	99,483	-	99,483
Other	1,096	241	1,337
	<u> </u>	<u> </u>	<u> </u>
Total	100,579	241	100,820
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	8,091	(241)	7,850
	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF FUNDS			
Total funds brought forward	69,359	1,605	70,964
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	77,450	1,364	78,814
	<u> </u>	<u> </u>	<u> </u>

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 July 2023	43,301
Additions	971
	<hr/>
At 30 June 2024	44,272
	<hr/>
DEPRECIATION	
At 1 July 2023	35,726
Charge for year	1,482
	<hr/>
At 30 June 2024	37,208
	<hr/>
NET BOOK VALUE	
At 30 June 2024	7,064
	<hr/>
At 30 June 2023	7,575
	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	1,036	306
Prepayments and accrued income	93	90
	<hr/>	<hr/>
	1,129	396
	<hr/>	<hr/>

8. CASH AT BANK AND IN HAND

	2024	2023
	Total funds	Total funds
	£	£
Cash in hand	673	5
Current account	48,854	40,460
Deposit account	52,216	42,674
	<hr/>	<hr/>
Total	101,743	83,139
	<hr/>	<hr/>

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Deferred income	3,475	2,921
Accrued expenses	11,197	9,375
	<u>14,672</u>	<u>12,296</u>

10. MOVEMENT IN FUNDS

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	77,450	16,654	94,104
Restricted funds			
Restricted Fund	1,364	(204)	1,160
TOTAL FUNDS	<u>78,814</u>	<u>16,450</u>	<u>95,264</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	151,597	(134,943)	16,654
Restricted funds			
Restricted Fund	1	(205)	(204)
TOTAL FUNDS	<u>151,598</u>	<u>(135,148)</u>	<u>16,450</u>

Comparatives for 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	<u>70,964</u>	<u>7,850</u>	<u>78,814</u>

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

10. MOVEMENT IN FUNDS - continued

Comparative 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>

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

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	69,359	24,745	94,104
Restricted funds			
Restricted Fund	1,605	(445)	1,160
TOTAL FUNDS	<u>70,964</u>	<u>24,300</u>	<u>95,264</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	260,267	(235,522)	24,745
Restricted funds			
Restricted Fund	1	(446)	(445)
TOTAL FUNDS	<u>260,268</u>	<u>(235,968)</u>	<u>24,300</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 - £375 (2023 - £441)
 Jack Hewitt Fund - £27 (2023 - £32)
 Royal Ghurka Regiment Fund - £401 (2023 - £472)
 Kent County Council Fund - No1 - £207 (2023 - £243)
 Dover District Council Fund - £37 (2023 - £43)
 Kent County Council Fund - No4 - £113 (2023 - £134)

BURGOYNE HEIGHTS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

10. MOVEMENT IN FUNDS - continued

Total - £1,160 (2023 - £1,364)

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

12. STAFF COSTS

The average number of employees in the year was 10.

There were no staff earning more than £60,000 in the year.

BURGOYNE HEIGHTS PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	38	960
Investment income		
Deposit account interest	542	144
Charitable activities		
Grants	500	-
Child income	150,518	107,566
	<hr/>	<hr/>
	151,018	107,566
Total incoming resources	<hr/>	<hr/>
	151,598	108,670
EXPENDITURE		
Charitable activities		
Wages	115,603	86,218
Pensions	1,790	1,204
Other operating leases	1,102	941
Insurance	1,118	1,080
Telephone	1,094	858
Postage and stationery	167	185
Advertising	661	-
Sundry	142	319
Preschool purchases	6,454	4,215
Trips	-	933
Repairs & renewals	907	185
Software licences	293	586
Staff training	769	47
Sports coaching	967	432
	<hr/>	<hr/>
	131,067	97,203
Other		
Depreciation of tangible fixed assets	1,483	1,337
Support costs		
Finance		
Bank charges --	-- 113	256
Governance costs		
Auditors' remuneration	1,500	1,368
Accountancy and legal fees	985	656
	<hr/>	<hr/>
	2,485	2,024
Total resources expended	<hr/>	<hr/>
	135,148	100,820
Net income	<hr/>	<hr/>
	16,450	7,850

This page does not form part of the statutory financial statements