

The Charity Registration Number is :- 1064990

Barlow Pre-School

Report and Accounts

31 July 2023

# Barlow Pre-School

## Report and accounts for the year ended 31 July 2023

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## Barlow Pre-School

### Trustees' Annual Report for the year ended 31 July 2023

The Trustees present their Report and Accounts for the year ended 31 July 2023.

#### Reference and administrative details

##### *The charity name.*

The legal name of the charity is:- Barlow Pre-School.

##### *The charity's areas operation and UK charitable registration.*

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1064990.

The charity does not operate in any overseas jurisdictions.

##### *Legal structure of the charity*

The charity is constituted as an unincorporated charity, established by Trust Deed.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

##### *The principal operating address, telephone number, email and web addresses of the charity are:-*

Barlow Village hall  
Millcross Lane, Barlow  
Derbyshire, S18 7TA  
Telephone 07719 991389

Email Address [barlowpreschool@gmail.com](mailto:barlowpreschool@gmail.com) Web address [www.barlowpreschool.org.uk](http://www.barlowpreschool.org.uk)

##### *The Trustees in office on the date the report was approved were:-*

J Botham - Chair  
L Hinchcliffe - Treasurer  
E Johnson - Secretary (appointed 17/10/22)  
F Rooker  
M Morton  
E Bointon  
L Barnes (appointed 17/10/22)  
C Oldfield (appointed 17/10/22)  
S Leeson (appointed 17/10/22)

##### *The following persons served as Trustees during the year ended 31 July 2023 :-*

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

	<i>Appointed</i>	<i>Resigned/Retired</i>
L Huddless		17/10/2022
S Briggs		17/10/2022
K.Hayles		17/10/2022
L Creswick		17/10/2022

At the Annual General Meeting C Oldfield, E Johnson and L Hinchcliffe retire as trustees.

## **Barlow Pre-School**

### **Trustees' Annual Report for the year ended 31 July 2023**

#### **Objects and activities of the charity**

The objects of the Pre-School are to enhance the development and education of children under statutory school age irrespective of race, sex, or creed.

During the period we have been able to continue to provide a high standard of education and facilities for many children and we would like to thank all staff, parents, carers, relations and friends for their continued hard work and assistance with the smooth running of Pre-School.

#### ***The main activities undertaken in relation to those purposes during the year.***

Activities undertaken to achieve this aim were similar to those undertaken in previous years and it is considered that the results and progress made during the year is consistent with the long-term aims of the Pre-school and with the Charity Commissions guidance on public benefit. The principal income for the Pre-School continues to be fees received from parents and local authorities, supplemented by donations and fund-raising efforts. Expenditure has been incurred at a level which ensures that staff-cover and training is maintained at all times, and that Pre-School is safe and well-equipped.

Pre-School is staffed by a highly capable team with a range of qualifications, which results in a significant proportion of the annual expenditure being incurred on wages, and is committed to maintaining staff training. The Pre-School currently occupies Barlow Village Hall, Barlow, Sheffield which is rented from Barlow Parish Council

During the period we have been able to continue to provide a high standard of education and facilities for many children and we would like to thank all staff, parents, carers, relations and friends for their continued hard work and assistance with the smooth running of Pre-School.

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

Pre-Schools work, whilst local in nature, benefits society at large through the education of young people and improving their awareness of the world around them. We also maintain close links with local schools and community which results in mutual support.

We maintain some outdoor play area outside the Village Hall, which now includes the newly purchased Gazebo, and this available for use by the community outside pre-School hours.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### ***The main achievements and performance of the charity during the year.***

Although fees and funding provide the core finance, during the period Pre-school continued with various fundraising efforts. These fundraising events have been well supported by parents, relatives and the local community.

During the period we continued to liaise with various Early Years and Educational bodies thus ensuring that the quality of Pre-School is maintained. Our monitoring ensures that the services provided and policies used maintain our high standards. We are happy to accommodate visitors, parents and trainees to demonstrate our working practices within the setting.



## Barlow Pre-School

### Trustees' Annual Report for the year ended 31 July 2023

#### Structure, governance and management of the charity

##### *The methods used to recruit and appoint new charity trustees.*

The Pre-School is administered by the officers of the Management Committee consisting of volunteers, parents and other elected representatives in accordance with clause 10 of the charity's constitution. The constitution allows for a minimum of 3 and maximum of 12 members and gives the Committee the power to apply funds received as they think fit for the benefit of the charitable objectives.

Members are elected at the Annual General Meeting for renewable terms of one year in accordance with clause 12 of the charity's constitution. The members of the Management Committee elected at the Annual General Meeting held on 17 October 2022 are detailed above.

On appointment, new members are made aware of the role and responsibilities of the committee together with the administrative procedures and aims of the charity.

#### Financial review

##### *The charity's financial position at the end of the year ended 31 July 2023*

The financial position of the charity at 31 July 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	1,528	7,608
Unrestricted Revenue Funds available for the general purposes of the charity	29,330	27,802
Total Funds	29,330	27,802

##### *Financial review of the position at the reporting date, 31 July 2023 .*

The trustees consider the financial performance by the charity during the year to have been satisfactory. The surplus for the year represents income generated from principal funding sources less normal running costs. Pre-school and the Parish Council successfully applied for a grant of £9995 from the Lottery Fund. This was used to purchase a Gazebo for use by Pre-School and the local community and has been included in expenditure.

##### *Policies on reserves and adequacy of assets available*

It is considered prudent to maintain a level of reserves that will enable Pre-School to ensure a level of continuity and the ability to adjust to fluctuations in demand and other economic changes.

There are no restricted or designated funds at the balance sheet date and all unrestricted funds can be used at the discretion of the trustees, as referred to in the accounting policies.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund. The level of reserves is reviewed regularly by the trustees.

#### Details of The Independent Examiner

Gillian Barrett  
Member of ICAEW  
GRS Accounting Ltd  
17 Birley Brook Drive  
Newbold  
Chesterfield  
S41 8XN

## Barlow Pre-School

### Trustees' Annual Report for the year ended 31 July 2023

#### Statement of Trustees' Responsibilities

The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and 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)

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

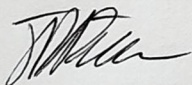
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

#### Independent Examination

The financial records of the charity are regularly maintained and management information is produced by the Treasurer at intervals during the economic year. The financial accounts are then produced to be independently examined. It is the intention of the committee to ask GRS Accounting Ltd to undertake the examination of the forthcoming year end.

This report was approved by the board of trustees on 4 October 2023.



Joel Botham  
Trustee



## Barlow Pre-School

### Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 July 2023

I report to the trustee on my examination of the accounts of the above charity for the year ended 31 July 2023

#### Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 4, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent Examiner's Statement, Report and Opinion

Having satisfied myself that the financial statements of the charity are eligible for Independent Examination, 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:

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

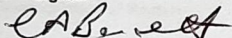
the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Gillian Barrett - Independent Examiner

ICAEW

GRS Accounting Ltd

17 Birley Brook Drive

Newbold

Chesterfield

S41 8XN

This report was signed on 4 October 2023

**Barlow Pre-School - Statement of Financial Activities for the year ended 31 July 2023**

**Statement of Financial Activities for the year ended 31 July 2023**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	10,460	-	10,460	900
Charitable activities	A2	110,039	-	110,039	114,994
Other trading activities	A3	2,212	-	2,212	4,056
Investments	A4	59	-	59	3
<b>Total income</b>	<b>A</b>	<b>122,770</b>	<b>-</b>	<b>122,770</b>	<b>119,953</b>
<b>Expenditure on:</b>					
Raising funds	B1	-	-	-	2,166
Charitable activities	B2	121,242	-	121,242	110,179
<b>Total expenditure</b>	<b>B</b>	<b>121,242</b>	<b>-</b>	<b>121,242</b>	<b>112,345</b>
<b>Net income for the year</b>		<b>1,528</b>	<b>-</b>	<b>1,528</b>	<b>7,608</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>1,528</b>	<b>-</b>	<b>1,528</b>	<b>7,608</b>
<b>Net movement in funds</b>		<b>1,528</b>	<b>-</b>	<b>1,528</b>	<b>7,608</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		<b>27,802</b>	<b>-</b>	<b>27,802</b>	<b>20,194</b>
<b>Total funds carried forward</b>		<b>29,330</b>	<b>-</b>	<b>29,330</b>	<b>27,802</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 8 to 16 form an integral part of these accounts.



Barlow Pre-School - Balance Sheet as at 31 July 2023

	SORP		2023	2022
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	8	A2	-	6
<b>Current assets</b>		B		
Stocks		B1	400	400
Debtors	10	B2	875	745
Cash at bank and in hand		B4	42,932	37,796
<b>Total current assets</b>			44,207	38,941
<b>Creditors: amounts falling due within one year</b>	11	C1	(14,877)	(11,145)
<b>Net current assets</b>			29,330	27,796
<b>The total net assets of the charity</b>			<u>29,330</u>	<u>27,802</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

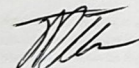
<b>Restricted funds</b>			-	-
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	17	D3	29,330	27,802
<b>Designated Funds</b>			29,330	27,802
<b>Total charity funds</b>			<u>29,330</u>	<u>27,802</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Joel Botham

Chair

Approved by the board of trustees on 4 October 2023



Lucy Hinchcliffe

Treasurer

The notes attached on pages 8 to 16 form an integral part of these accounts.

## Barlow Pre-School

### Notes to the Accounts for the year ended 31 July 2023

#### 1 Policies relating to the production of the accounts.

##### Basis of preparation and accounting convention

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 with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The accounts are prepared under the following accounting convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland': -the requirements of Section 7 Statement of Cash Flows

##### Going Concern

The charitable activities are entirely dependent on continuing local authority funding and additional fees receivable. As a consequence, the going concern basis is dependent on the future flow of these funding streams. After consideration of the current and expected levels of future activity the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### Risks and future assumptions

The charity is a public benefit entity and the responsibility for the management and control of a charity rests with the trustee body who meet throughout the year to review key aspects of the running of Pre-School, identify any foreseeable risks to which the charity is exposed and establish systems to mitigate these risks.

The main risks, such as fluctuations in the number of children or lack of resources, are assessed frequently.

#### Policies relating to categories of income and income recognition.

##### Nature of income

All sources of income are accounted for gross, before deducting any related fees or costs. The principal sources of income are Local Authority funding, fees, fundraising, donations and grants.

##### Income recognition

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.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

No permanent endowments have been received in the period.

##### Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

Pre-School receives donated goods for use in its charitable activities and, by their nature, these goods are generally for immediate use, impractical to value and have no carrying value if they remain in stock.



## Barlow Pre-School

### Notes to the Accounts for the year ended 31 July 2023

#### *Policies relating to expenditure on goods and services provided to the charity.*

##### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end.

Local authority funding and fees received are in respect of the school year ending in July and provision is made for accrued holiday pay which is settled after the year end.

Provisions are amended to reflect any increases in liabilities or decreased where the provision is no longer required and can be reversed. These movements are charged or credited to the respective funds and activities to which the provision relates.

##### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

#### *Policies relating to assets, liabilities and provisions and other matters.*

##### **Tangible fixed assets**

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. Assets are capitalised if they can be used for more than one year and cost at least £750

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Equipment	15 % straight line
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##### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

##### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

##### **Creditors and provisions**

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

Payments made after the year end in respect of Holiday Pay accrued during the year is provided for at the year end.

Amounts which are owed in more than a year are shown as long-term creditors.

##### **Cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

##### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. There are currently no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law. There are currently no restricted funds.

There are no endowment funds.

## Barlow Pre-School

### Notes to the Accounts for the year ended 31 July 2023

#### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 266 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

#### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

#### 4 Significance of financial instruments to the charity's position

Assets and liabilities, together with the method of measurement are detailed above and it is not considered that there are risks arising from financial instruments which are of particular significance to the charity.

#### 5 The contribution of volunteers

The support given to Pre-School by volunteers, parents and carers has been, as always, much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

#### 6 Staff costs and emoluments

##### Salary costs

	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	99,354	101,218
Employer's operating costs of defined contribution pension schemes	1,324	630
<b>Total salaries, wages and related costs</b>	<b>100,678</b>	<b>101,848</b>

The average number of part time staff employed in the year was

11 -

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### 8 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 August 2022	-	5,622	-	5,622
At 31 July 2023	-	5,622	-	5,622
<b>Depreciation</b>				
At 1 August 2022	-	5,616	-	5,616
Charge for the year	-	6	-	6
At 31 July 2023	-	5,622	-	5,622
<b>Net book value</b>				
At 31 July 2023	-	-	-	-
At 31 July 2022	-	6	-	6



# Barlow Pre-School

## Notes to the Accounts for the year ended 31 July 2023

Prior Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
01 August 2021	-	5,622	-	5,622
<b>31 July 2022</b>	<b>-</b>	<b>5,622</b>	<b>-</b>	<b>5,622</b>
<b>Depreciation</b>				
01 August 2021	-	5,612	-	5,612
Charge for the year	-	4	-	4
<b>31 July 2022</b>	<b>-</b>	<b>5,616</b>	<b>-</b>	<b>5,616</b>
<b>Net book value</b>				
<b>31 July 2022</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>6</b>
<b>31 July 2021</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>10</b>

<b>9 Stocks &amp; Work in Progress</b>	<b>2023</b>	<b>2022</b>
	£	£
Stock	400	400

<b>10 Debtors</b>	<b>2023</b>	<b>2022</b>
	£	£
Other debtors	875	745

<b>11 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Accruals	14,877	11,145

### 12 Loans to trustees included in debtors

There were no loans to trustees

### 13 Guarantees made by the charity on behalf of trustees

No guarantees were made by the charity on behalf of trustees

<b>14 Income and Expenditure account summary</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>At 1 August 2022</b>	<b>27,802</b>	<b>20,194</b>
Surplus after tax for the year	1,528	7,608
<b>At 31 July 2023</b>	<b>29,330</b>	<b>27,802</b>

### 15 No related party transactions

There were no transactions with related parties in the year.

# Barlow Pre-School

## Notes to the Accounts for the year ended 31 July 2023

### 16 Particulars of how particular funds are represented by assets and liabilities

At 31 July 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	44,207	-	-	44,207
Current Liabilities	(14,877)	-	-	(14,877)
	29,330	-	-	29,330

At 1 August 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	6	-	-	6
Current Assets	38,941	-	-	38,941
Current Liabilities	(11,145)	-	-	(11,145)
	27,802	-	-	27,802

### 17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 18 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	27,802	1,528	-	29,330
<b>Total unrestricted and designated funds</b>	<b>27,802</b>	<b>1,528</b>	<b>-</b>	<b>29,330</b>
<b>Total charity funds</b>	<b>27,802</b>	<b>1,528</b>	<b>-</b>	<b>29,330</b>

### 18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023 £	2023 £	2023 £	2023 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	122,770	(121,242)	-	1,528



# Barlow Pre-School

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP 2015

## 19 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	465	-	465	900
<b>Total donations and gifts from individuals</b>	<b>465</b>	<b>-</b>	<b>465</b>	<b>900</b>

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Revenue grants and donations from non public bodies				
Lottery Funding	9,995	-	9,995	-
<b>Total private sector revenue grants</b>	<b>9,995</b>	<b>-</b>	<b>9,995</b>	<b>-</b>
<b>Total Donations, Grants and Legacies</b> A1	<b>10,460</b>	<b>-</b>	<b>10,460</b>	<b>900</b>

## 20 Charitable income from funders

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Contractual payments from public bodies to fund charitable activities				
Local Authority Funding	83,107	-	83,107	94,790
<b>Total contractual payments from public bodies</b>	<b>83,107</b>	<b>-</b>	<b>83,107</b>	<b>94,790</b>

	Current year Funds	Current year Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Fees received				
Fees received	26,932	-	26,932	20,204
<b>Total Fees received</b>	<b>26,932</b>	<b>-</b>	<b>26,932</b>	<b>20,204</b>

Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
2023	2023	2023	2022
£	£	£	£

## Total Charitable income from funders:-

Current year - income from funders	110,039	-	110,039	114,994
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# Barlow Pre-School

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP 2015

## 21 Total income from charitable activities

Current year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Income from funders	110,039	-	110,039	114,994
<b>Total from charitable activities A2</b>	<b>110,039</b>	<b>-</b>	<b>110,039</b>	<b>114,994</b>

## 22 Income from other, non charitable, trading activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Income from fundraising events	2,212	-	2,212	4,056
<b>Total from other activities A3</b>	<b>2,212</b>	<b>-</b>	<b>2,212</b>	<b>4,056</b>

## 23 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Bank Interest Receivable	59	-	59	3
<b>Total investment income A4</b>	<b>59</b>	<b>-</b>	<b>59</b>	<b>3</b>

## 24 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	99,354	-	99,354	101,218
Defined contribution pension costs - charitable activities	1,324	-	1,324	630
Equipment and consumables used	3,397	-	3,397	2,925
Purchase of equipment	10,440	-	10,440	-
Training, welfare and dbs	631	-	631	612
Room hire	2,530	-	2,530	2,760
Teaching fees	1,235	-	1,235	-
<b>Total direct spending B2a</b>	<b>118,911</b>	<b>-</b>	<b>118,911</b>	<b>108,145</b>



## Barlow Pre-School

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP 2015

### 25 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Administrative overheads</b>				
Liability and contents insurance	864	-	864	837
<b>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</b>				
As detailed in Note 26	861	-	861	643
<b>Financial costs</b>				
Depreciation & Amortisation in total for	6	-	6	4
<b>Support costs before reallocation</b>	<b>1,731</b>	<b>-</b>	<b>1,731</b>	<b>1,484</b>
<b>Total support costs - Current Year</b>	<b>1,731</b>	<b>-</b>	<b>1,731</b>	<b>1,484</b>

Costs are allocated between activities in accordance with the nature of the expense incurred.

All the expenditure in the prior year was unrestricted.

### 26 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	600	-	600	550
<b>Total Governance costs</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>550</b>

**Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees**

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Fees paid to the examiner's firm	861	-	861	643
<b>Total additional fees included in support costs at Note 25</b>	<b>861</b>	<b>-</b>	<b>861</b>	<b>643</b>

All the expenditure in the prior year was unrestricted.

# Barlow Pre-School

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP 2015

## 27 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	118,911	-	118,911	108,145
Total support costs	B2d	1,731	-	1,731	1,484
Total Governance costs	B2e	600	-	600	550
<b>Total charitable expenditure</b>	<b>B2</b>	<b>121,242</b>	<b>-</b>	<b>121,242</b>	<b>110,179</b>

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2022	2022	2022
		£	£	£
Total direct spending	B2a	108,145	-	108,145
Total support costs	B2d	1,484	-	1,484
Total Governance costs	B2e	550	-	550
<b>Total charitable expenditure</b>	<b>B2</b>	<b>110,179</b>	<b>-</b>	<b>110,179</b>

## 28 Expenditure on raising funds and costs of investment management

Cost of fundraising activities		-	-	-	2,166
<b>Total fundraising costs</b>	<b>B1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,166</b>

All the expenditure in the prior year was unrestricted.