

**BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

# BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

## LEGAL AND ADMINISTRATIVE INFORMATION

---

### Trustees

Mrs E Diomedede  
Mrs G Phillips  
Mrs S Stuttaford

(Appointed 15 September 2021)

Miss E Twyman

(Appointed 15 September 2021)

Mrs K Glasson

(Appointed 15 September 2021)

### Charity number

1076227

### Independent examiner

Moore (South) LLP  
33 The Clarendon Centre  
Salisbury Business Park  
Dairy Meadow Lane  
Salisbury  
Wiltshire  
SP1 2TJ

### Bankers

CAF Bank Limited  
24 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

---

# BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 14

---

# **BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 31 AUGUST 2021***

---

The trustees present their annual report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives and activities**

The charity's objectives and main aims are:

- To maintain and keep providing high quality childcare with a happy atmosphere within a safe, secure and stimulating environment.
- To encourage the development of self-esteem and independence, which will help children to make a natural transition to full-time schooling.
- To ensure each child is supported in developing their potential at their own pace by means of developmentally appropriate play activities and a high level of individual adult input. To provide activities and experiences that are planned to meet their individual stages of development within the early years foundation stage.
- To always look at ways to improve and update the environment, layout, equipment and resources available within the Pre-school and Farm Friends.

The policies adopted in furtherance of these objectives are available on the website ([www.bishopdownfarmpreschool.com](http://www.bishopdownfarmpreschool.com)) and are updated throughout the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

As with the rest of the World, Covid-19 has again had an impact on our operations this year, our main focus was to continue to keep everyone safe whilst operating within Covid-19 guidelines. Farm Friends had to limit to critical worker children from the 5th January following Government guidance and we reopened after February half term and is in high demand. Our numbers reduced in Preschool during this period too as a lot of parents chose not to send their children in as their siblings were not attending school.

Due to Covid-19 restrictions, we were unable to hold a number of our usual fundraising events such as Sports Day and our Sponsored Walk or our wonderful Christmas party. To raise some funds we had a wonderful Christmas Raffle which raised £145.56 for Preschool. We also gifted all of our children lovely books as Christmas presents to be enjoyed at home. Our incredible children also raised £92.00 for Children in need and a WHOPPING £789.85 for Red nose day. We are extremely proud of them and their incredible efforts.

We have also registered on Amazon SMILE for parents and carers to use to raise funds when they shop on Amazon. This is at no cost to them so it's a great way for us to make additional funds at no cost to them.

We are as ever incredibly proud of Marie and all of our staff at preschool and Farm friends, and how they have coped with the challenges this year has brought. We have continued to invest in staff development and awarded pay rises in line with the minimum wages increase.

We had some major grounds works done by Wiltshire Council over may half term. They dug out the old sewerage system we have had ongoing issues with as it was unfit for purpose and it has been replaced with a bigger system which should now stop all the problems we have experienced. We also had the whole interior of Preschool painted as this hadn't been done since we moved onto the site and it was in need of a good freshen up. It looks great.

# BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2021**

---

### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The committee considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised. Despite the impact of Covid-19, this level of reserves has been maintained throughout the year.

The committee have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

### Future Plans

Our key objective for the coming year is to be able to go through the year with minimal disruption due to Covid-19 and to be able to get back to the fun filled setting with the children being able to enjoy the things we have missed the last few years such as sports day and the christmas party.

Ongoing Committee recruitment is always a priority to ensure our committee has as many parents and carers on board as possible. We are hoping to gain more support from parents and carers now Covid restrictions have eased. We hope to recruit new members to replace those who will be leaving when their children start Primary school in September.

We also plan to make some changes to the outside area at Preschool fencing and extending the perimeter to give the children more space to play before Greentrees becomes an academy.

### Structure, governance and management

The charity is an unincorporated entity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs V A Crawford	(Resigned 9 September 2020)
Mrs E Diomedede	
Mrs G Goodsman	(Resigned 9 September 2020)
Mrs G Phillips	
Mrs G Cruttenden	(Resigned 15 September 2021)
Mr N Harris	(Resigned 20 October 2021)
Mrs L Housden	(Resigned 9 September 2020)
Mrs J Meehan	(Resigned 15 September 2021)
Mrs E Warren	(Resigned 9 September 2020)
Mrs L Mort	(Resigned 9 September 2020)
Mrs K Parsons	(Resigned 9 September 2020)
Miss J Dobson	(Resigned 20 October 2021)
Mrs L Williams	(Appointed 25 September 2020 and resigned 9 September 2021)
Mrs S Stuttaford	(Appointed 15 September 2021)
Miss E Twyman	(Appointed 15 September 2021)
Mrs K Glasson	(Appointed 15 September 2021)

Bishopdown Farm Community Pre-school and Farm Friends is run by a committee of parents who are elected annually at the AGM and throughout the academic year for the benefit of the local community of Bishopdown Farm, Hampton Park and Riverdown Park. The committee is responsible for the finances and the overall management of the setting.

# **BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 AUGUST 2021***

---

The committee is responsible for the finances and management of the setting. It is made up of 3 officers; Chair, Secretary, Treasurer, with a Safeguarding and Health and Safety role and committee members. We hold 2 meetings a term to make decisions about the current and future management of the setting. At each committee meeting the Treasurer presents an up to date statement of accounts. All decisions made by the committee are made in view of the financial situation and required reserves, as laid out in our constitution and reserve policy.

The Pre-school has much to offer parents and carers. Through committee work and fund-raising, new skills and confidence can be gained. It's a chance to get to know others in the same situation and to develop a support network. Parents can share skills and interests with the children. Many lifelong friendships begin in the years when the children are at Preschool together.

The committee supports the Pre-school by promoting the setting through online and print media to assist with staff recruitment and fundraising activities.

The committee supports Pre-school by arranging and attending several fundraising events throughout the year such as a Christmas raffle, sports day cake sale and teddy bear's picnic. We employ 13 members of staff for 38 weeks per year and pay holiday entitlement as per EU working time directive.

Our staff during the financial period:

1. Marie Ryan – Preschool and Farm Friends Manager
2. Kerry Rawlinson – Deputy Manager, Piglets room Leader & Farm Friends Assistant
3. Nicky Edwards – Safeguarding Officer, Lambs room Leader & Farm Friends Assistant
4. Stacey Deverill – Keyworker and Farm Friends Supervisor (Resigned November 2020)
5. Claire Tomlinson – Keyworker
6. Fiona Bevan – Keyworker & Farm Friends Assistant
7. Amy Harris – Keyworker
8. Mikaela Judd - SENCO & Keyworker - Our SENCO assists in facilitating learning support, behaviour support, SEN assessment and administration, and parent support.
9. Charlotte Waters – Keyworker
10. Paula Smith – Farm Friends Assistant
11. Amy George – Finance Administrator
12. Amber Sharpe – Keyworker
13. Chloe Musselwhite – Apprentice

The trustees' report was approved by the Board of Trustees.

**Mrs G Phillips**

Chair of Trustees

Dated: 9 June 2022

# **BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS**

---

I report to the trustees on my examination of the financial statements of Bishopdown Farm Community Pre School and Farm Friends (the charity) for the year ended 31 August 2021.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 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.

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.

Robert Macdonald FCCA  
Moore (South) LLP

33 The Clarendon Centre  
Salisbury Business Park  
Dairy Meadow Lane  
Salisbury  
Wiltshire  
SP1 2TJ

Dated: 13 June 2022

# BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2021**

### Current financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
<b><u>Income from:</u></b>					
Donations and legacies	2	87,304	23,492	110,796	123,964
Charitable activities	3	41,447	-	41,447	40,081
Other trading activities	4	1,193	-	1,193	1,172
Investments	5	5	-	5	80
<b>Total income</b>		<u>129,949</u>	<u>23,492</u>	<u>153,441</u>	<u>165,297</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	6	<u>153,140</u>	<u>23,492</u>	<u>176,632</u>	<u>175,291</u>
<b>Net expenditure for the year/ Net movement in funds</b>		(23,191)	-	(23,191)	(9,994)
Fund balances at 1 September 2020		<u>185,587</u>	<u>-</u>	<u>185,587</u>	<u>195,581</u>
<b>Fund balances at 31 August 2021</b>		<u><u>162,396</u></u>	<u><u>-</u></u>	<u><u>162,396</u></u>	<u><u>185,587</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 AUGUST 2021**

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<b><u>Income from:</u></b>				
Donations and legacies	2	114,122	9,842	123,964
Charitable activities	3	40,081	-	40,081
Other trading activities	4	1,172	-	1,172
Investments	5	80	-	80
<b>Total income</b>		155,455	9,842	165,297
<b><u>Expenditure on:</u></b>				
Charitable activities	6	165,449	9,842	175,291
<b>Net expenditure for the year/ Net movement in funds</b>		(9,994)	-	(9,994)
Fund balances at 1 September 2019		195,581	-	195,581
<b>Fund balances at 31 August 2020</b>		185,587	-	185,587

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

## BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	10		30,085		28,043
<b>Current assets</b>					
Debtors	11	3,515		574	
Cash at bank and in hand		133,417		162,186	
		<u>136,932</u>		<u>162,760</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(4,621)</u>		<u>(5,216)</u>	
Net current assets			132,311		157,544
<b>Total assets less current liabilities</b>			<u>162,396</u>		<u>185,587</u>
<b>Income funds</b>					
Unrestricted funds			162,396		185,587
			<u>162,396</u>		<u>185,587</u>

The financial statements were approved by the Trustees on 9 June 2022

Mrs G Phillips  
Trustee

# BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2021

---

#### 1 Accounting policies

##### Charity information

Bishopdown Farm Community Pre School and Farm Friends is an unincorporated charity.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2021**

---

### **1 Accounting policies**

**(Continued)**

#### **1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities, which includes the costs of all activities undertaken to further the purpose of the charity and their associated support costs.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance costs and governance costs which support the charity's programme of activities.

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

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	3 years
-----------------------	---------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
WCC grants	87,304	23,492	110,796	114,122	9,842	123,964

# BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

### 2 Donations and legacies

(Continued)

#### Grants receivable for core activities

Other	87,304	23,492	110,796	114,122	9,842	123,964
	<u>87,304</u>	<u>23,492</u>	<u>110,796</u>	<u>114,122</u>	<u>9,842</u>	<u>123,964</u>

### 3 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Parent's fees	28,681	8,388
Farm friends fees	12,766	31,693
	<u>41,447</u>	<u>40,081</u>

### 4 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Uniform sales	440	95
Fundraising	222	267
Late payments	40	110
Other income	491	700
Other trading activities	<u>1,193</u>	<u>1,172</u>

### 5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	<u>5</u>	<u>80</u>

# BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

6

Charitable activities

	Unrestricted Costs 2021 £	Restricted Costs 2021 £	Total 2021 £	Unrestricted Costs 2020 £	Restricted Costs 2020 £	Total 2020 £
Staff costs	121,745	23,492	145,237	142,872	9,842	152,714
Depreciation and impairment	3,031	-	3,031	4,875	-	4,875
Staff uniforms	869	-	869	482	-	482
FSM Vouchers	1,935	-	1,935	-	-	-
Advertising	193	-	193	120	-	120
Office costs	6,847	-	6,847	1,655	-	1,655
IT/Computer costs	654	-	654	683	-	683
Consumables	1,877	-	1,877	1,611	-	1,611
Children's uniforms	279	-	279	220	-	220
Nursery resources and equipment	8,007	-	8,007	5,089	-	5,089
Trip expenses	307	-	307	728	-	728
Refreshments	1,307	-	1,307	1,530	-	1,530
Training	2,002	-	2,002	2,490	-	2,490
Insurance & OFSTED fee	1,051	-	1,051	1,159	-	1,159
Utilities	1,404	-	1,404	-	-	-
Other charitable expenditure	106	-	106	419	-	419
	<u>151,614</u>	<u>23,492</u>	<u>175,106</u>	<u>163,933</u>	<u>9,842</u>	<u>173,775</u>
Share of governance costs (see note 7)	1,526	-	1,526	1,516	-	1,516
	<u>153,140</u>	<u>23,492</u>	<u>176,632</u>	<u>165,449</u>	<u>9,842</u>	<u>175,291</u>
<b>Analysis by fund</b>						
Unrestricted funds	153,140	-	153,140	165,449	-	165,449
Restricted funds	-	23,492	23,492	-	9,842	9,842
	<u>153,140</u>	<u>23,492</u>	<u>176,632</u>	<u>165,449</u>	<u>9,842</u>	<u>175,291</u>

# BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

### 7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Legal and professional	-	626	626	-	616	616
Accountancy	-	900	900	-	900	900
	-	1,526	1,526	-	1,516	1,516
Analysed between Charitable activities	-	1,526	1,526	-	1,516	1,516

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Pre-school staff	13	13

#### Employment costs

	2021 £	2020 £
Wages and salaries	140,799	147,457
Social security costs	2,410	3,151
Other pension costs	2,028	2,106
	145,237	152,714

There were no employees whose annual remuneration was more than £60,000.

# BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

### 10 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 September 2020	45,442
Additions	5,073
	<u>          </u>
At 31 August 2021	50,515
	<u>          </u>
<b>Depreciation and impairment</b>	
At 1 September 2020	17,399
Depreciation charged in the year	3,031
	<u>          </u>
At 31 August 2021	20,430
	<u>          </u>
<b>Carrying amount</b>	
At 31 August 2021	30,085
	<u>          </u>
At 31 August 2020	28,043
	<u>          </u>

### 11 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,515	574
	<u>          </u>	<u>          </u>

### 12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,552	1,843
Other creditors	2,269	2,573
Accruals and deferred income	800	800
	<u>          </u>	<u>          </u>
	4,621	5,216
	<u>          </u>	<u>          </u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).