

**BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs E Diomedede	
	Mrs S Stuttaford	(Appointed 15 September 2021)
	Miss E Twyman	(Appointed 15 September 2021)
	Mrs K Glasson	(Appointed 15 September 2021)
	Miss S Crump	(Appointed 7 February 2023)
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

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BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

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) 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

Covid-19 continued to impact on our operations, our main focus was to continue to keep everyone safe whilst operating within Covid-19 guidelines and maintaining a quality childcare environment. Farm Friends provides an essential service to support working parents within the community in Bishopdown Farm and surrounding areas; funds from Farm Friends ensure we are able to address increased costs due to the rising fuel and food costs as well as increased outgoings as a result of Greentrees Primary School becoming part of the Pickwick Academy Trust.

We continue to be as ever incredibly proud of Marie and all of our team at pre-school and Farm friends, and how they have coped with ongoing challenges. We have continued to invest in staff development and awarded pay rises in line with the minimum wages increase.

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.

Plans for future periods

Our key objective for the coming year is to increase involvement of parents and carers in the committee, fundraising and volunteering activities.

BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

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 E Diomedes	
Mrs G Phillips	(Resigned 6 February 2023)
Mrs G Cruttenden	(Resigned 15 September 2021)
Mr N Harris	(Resigned 20 October 2021)
Mrs J Meehan	(Resigned 15 September 2021)
Miss J Dobson	(Resigned 20 October 2021)
Mrs L Williams	(Resigned 9 September 2021)
Mrs S Stuttford	(Appointed 15 September 2021)
Miss E Twyman	(Appointed 15 September 2021)
Mrs K Glasson	(Appointed 15 September 2021)
Miss S Crump	(Appointed 7 February 2023)

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.

It is made up of 3 officers; Chair, Secretary, Treasurer, with a Safeguarding and Health and Safety role and committee members. We hold a minimum of 2 meetings per academic year 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.

BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

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
(resigned March 2022)
3. Nicky Edwards – Deputy Manager, 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 – Piglets room Leader, Keyworker & Farm Friends Assistant
7. Amy Harris – Keyworker (resigned November 2021)
8. Mikaela Judd - SENCO & Keyworker - Our SENCO assists in facilitating learning support, behaviour support, SEN assessment and administration, and parent support. (Resigned November 2021)
9. Charlotte Waters – Keyworker (Resigned in November 2021)
10. Paula Smith – Farm Friends Assistant
11. Amy George – Finance Administrator (Resigned in November 2021)
12. Amber Sharpe – SENCO & Keyworker - Our SENCO assists in facilitating learning support, behaviour support, SEN assessment and administration, and parent support.
13. Chloe Musselwhite – Apprentice
14. Natasha Agnew - Keyworker
15. Kirsty Fiander - Parson- Keyworker
16. Katie Power - Finance Administrator
17. Leah Williams - Keyworker

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

Miss S Crump
Chair of Trustees

27 June 2023

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 2022.

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: 27 June 2023

BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
Income from:					
Donations and legacies	2	73,460	47,693	121,153	110,796
Charitable activities	3	73,165	-	73,165	41,447
Other trading activities	4	218	-	218	1,193
Investments	5	41	-	41	5
Total income		<u>146,884</u>	<u>47,693</u>	<u>194,577</u>	<u>153,441</u>
Expenditure on:					
Charitable activities	6	<u>153,723</u>	<u>47,693</u>	<u>201,416</u>	<u>176,632</u>
Net expenditure for the year/ Net movement in funds		(6,839)	-	(6,839)	(23,191)
Fund balances at 1 September 2021		<u>162,396</u>	<u>-</u>	<u>162,396</u>	<u>185,587</u>
Fund balances at 31 August 2022		<u><u>155,557</u></u>	<u><u>-</u></u>	<u><u>155,557</u></u>	<u><u>162,396</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 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
Income from:				
Donations and legacies	2	87,304	23,492	110,796
Charitable activities	3	41,447	-	41,447
Other trading activities	4	1,193	-	1,193
Investments	5	5	-	5
Total income		129,949	23,492	153,441
Expenditure on:				
Charitable activities	6	153,140	23,492	176,632
Net expenditure for the year/ Net movement in funds		(23,191)	-	(23,191)
Fund balances at 1 September 2020		185,587	-	185,587
Fund balances at 31 August 2021		162,396	-	162,396

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		29,787		30,085
Current assets					
Debtors	12	8,113		3,515	
Cash at bank and in hand		125,274		133,417	
		<u>133,387</u>		<u>136,932</u>	
Creditors: amounts falling due within one year	13	<u>(7,617)</u>		<u>(4,621)</u>	
Net current assets			125,770		132,311
Total assets less current liabilities			<u>155,557</u>		<u>162,396</u>
Income funds					
Unrestricted funds			155,557		162,396
			<u>155,557</u>		<u>162,396</u>

The financial statements were approved by the Trustees on 27 June 2023

Miss S Crump
Trustee

BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

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 2022

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
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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.

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.

BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

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.

BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
WCC grants	73,460	47,693	121,153	87,304	23,492	110,796
Grants receivable for core activities						
Other	73,460	47,693	121,153	87,304	23,492	110,796
	73,460	47,693	121,153	87,304	23,492	110,796

BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

3 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Parent's fees	21,701	28,681
Farm friends fees	51,464	12,766
	<u>73,165</u>	<u>41,447</u>

4 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Uniform sales	202	440
Fundraising	16	222
Late payments	-	40
Other income	-	491
	<u>218</u>	<u>1,193</u>

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>41</u>	<u>5</u>

BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

6

Charitable activities

	Unrestricted Costs 2022 £	Restricted Costs 2022 £	Total 2022 £	Unrestricted Costs 2021 £	Restricted Costs 2021 £	Total 2021 £
Staff costs	111,203	47,693	158,896	121,745	23,492	145,237
Depreciation and impairment	3,691	-	3,691	3,031	-	3,031
Staff uniforms	349	-	349	869	-	869
FSM Vouchers	1,145	-	1,145	1,935	-	1,935
Advertising	186	-	186	193	-	193
Office costs	2,402	-	2,402	6,847	-	6,847
IT/Computer costs	309	-	309	654	-	654
Consumables	1,357	-	1,357	1,877	-	1,877
Children's uniforms	506	-	506	279	-	279
Nursery resources and equipment	6,097	-	6,097	8,007	-	8,007
Trip expenses	63	-	63	307	-	307
Refreshments	4,470	-	4,470	1,307	-	1,307
Training	2,778	-	2,778	2,002	-	2,002
Insurance & OFSTED fee	35	-	35	1,051	-	1,051
Utilities	5,628	-	5,628	1,404	-	1,404
Other charitable expenditure	7,980	-	7,980	106	-	106
	<u>148,199</u>	<u>47,693</u>	<u>195,892</u>	<u>151,614</u>	<u>23,492</u>	<u>175,106</u>
Share of governance costs (see note 7)	<u>5,524</u>	<u>-</u>	<u>5,524</u>	<u>1,526</u>	<u>-</u>	<u>1,526</u>
	<u>153,723</u>	<u>47,693</u>	<u>201,416</u>	<u>153,140</u>	<u>23,492</u>	<u>176,632</u>
Analysis by fund						
Unrestricted funds	153,723	-	153,723	153,140	-	153,140
Restricted funds	-	47,693	47,693	-	23,492	23,492
	<u>153,723</u>	<u>47,693</u>	<u>201,416</u>	<u>153,140</u>	<u>23,492</u>	<u>176,632</u>

BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

7 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Legal and professional	-	3,744	3,744	626
Accountancy	-	1,780	1,780	900
	-	5,524	5,524	1,526
Analysed between Charitable activities	-	5,524	5,524	1,526

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:

	2022 Number	2021 Number
Pre-school staff	11	13
Employment costs	2022 £	2021 £
Wages and salaries	153,170	140,799
Social security costs	3,218	2,410
Other pension costs	2,508	2,028
	158,896	145,237

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

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 September 2021	50,515
Additions	3,393
	<hr/>
At 31 August 2022	53,908
	<hr/>
Depreciation and impairment	
At 1 September 2021	20,430
Depreciation charged in the year	3,691
	<hr/>
At 31 August 2022	24,121
	<hr/>
Carrying amount	
At 31 August 2022	29,787
	<hr/> <hr/>
At 31 August 2021	30,085
	<hr/> <hr/>

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	8,113	3,515
	<hr/> <hr/>	<hr/> <hr/>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,188	1,552
Other creditors	4,749	2,269
Accruals and deferred income	1,680	800
	<hr/>	<hr/>
	7,617	4,621
	<hr/> <hr/>	<hr/> <hr/>

BISHOPDOWN FARM COMMUNITY PRE SCHOOL AND FARM FRIENDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Movement in funds			Movement in funds		
Incoming resources	Resources expended	Balance at 1 September 2021	Incoming resources	Resources expended	Balance at 31 August 2022
£	£	£	£	£	£
23,492	(23,492)	-	47,693	(47,693)	-
<u>23,492</u>	<u>(23,492)</u>	<u>-</u>	<u>47,693</u>	<u>(47,693)</u>	<u>-</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).