

THE ACORNS PRE-SCHOOL (BOWER HINTON)

England & Wales · Charity number 1078218

Details

Status Registered

Legal form Other

Registered 1999-11-16

Register [View on the Charity Commission register](#)

Contact

Address United Reform Church
Bower Hinton
Martock
Somerset
TA12 6LA

Phone 07599981932

Email acornsbowerhinton@gmail.com

Website www.acornsschool.wordpress.com

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN REGARDLESS OF RACE, CULTURE, RELIGION OR MEANS(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: To enhance the development and education of children under statutory school age by offering appropriate play, education and care facilities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE BOWER HINTON IN SOMERSET
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£62,919	£46,532	-	-
2023-08-31	£46,758	£37,280	-	-
2022-08-31	£28,098	£34,397	-	-
2021-08-31	£25,546	£32,061	-	-
2020-08-31	£24,816	£29,513	-	-

Trustees

Name	Role	Appointed
Nicola Jane Dyer	Chair	2024-03-13
AMY KEMPSTER		2023-06-14
Chantelle Dyer		2023-06-15
Fiona Waldron		2023-06-15
Helen White		2015-09-01

THE ACORNS PRE-SCHOOL (BOWER HINTON)

England & Wales - Charity number 1078218

Accounts

The Acorns Pre-School
(Bower Hinton)

Charity Number:

1078218



Income & Expenditure Statements
and

Trustees Annual Report

For the period ended 31st August 2024



13 Watercombe Lane, Yeovil BA20 2ED
Tel: 07476 807822 Email: tammycooney@tlc-va.co.uk

Approval Statement

In accordance with the engagement letter dated 3rd June 2019, we approve the accounts which comprise of the Income & Expenditure Account and related notes. We acknowledge our responsibility for the accounts and providing Chrysalis Accounting Services with all the information and explanations necessary for their compilation. The trustees declare they have approved the trustees' report.

Signed on behalf of the charity's trustees:

Signature:

F. Waldron

Full Name:

Fiona Waldron

Position (eg secretary, chair etc):

Trustee

Date:

19.05.25

<u>Trustees:</u>	Date of Appointment	Date of Leaving
Nicola Dyer (Chair)	13/03/2024	
Amy Kempster (Treasurer)	14/06/2023	
Helen White (Secretary)	01/09/2015	
Fiona Waldron (Trustee)	15/06/2023	
Chantelle Dyer (Trustee)	15/06/2023	

Introduction:

We are a committee run pre-school open to children aged two to school age. Acorns have good links with the community and local schools. This allows Acorns to ensure that the transition from pre-school to primary school is a smooth and worry-free event.

The ethos at Acorns is that all children are cared for in a secure fun and friendly environment whilst engaging in learning through play.

Acorns ensures that all children move from the Pre School to primary school with a secure foundation in the 13 core areas of learning as outlined in the EYFS strategy.

Aims:

The aims of Acorns Pre School are:

To provide a nurturing and stimulating environment in which children are encouraged to learn through play.

To support parents and carers in preparing their children for the transition to school.

To maintain good links with the local community.

Curriculum:

The EYFS framework is applicable for children from birth to the end of reception (the academic year in which a child turns 5).

The main aim of the EYFS is to focus on the three prime areas of learning most essential for children's readiness for future learning and development:

- Personal, social, and emotional development
- Communication and language
- Physical development.

As a pre-school that receives funding for the education of children aged 2 to school age, we are required to plan activities and experiences that help children make progress in their learning and development pathways.

The four specific areas of learning are:

- Literacy
- Mathematics
- Understanding the world
- Expressive Arts and design

Achievements & Performance:

In this academic year, Acorns has continued to offer pre-school education to all children of a pre-school age.

The academic year started extremely well, with all children settling quickly. The ability to offer a variety of activities to enhance children's independence and confidence was planned for the year ahead.

Acorns Preschool was inspected by Ofsted in January, the outcome of which was a "good" rating.

Staffing remained stable with 2 full time staff members without the need for additional support, except on very few occasions.

Fundraising has increased slowly, and Acorns will look to commence a full fundraising programme in the coming academic year.

Financial Review:

The government funded 30 hours for many families has meant that a large number of families are looking for nursery placements that then feed into preschool and primary schools in the surrounding areas. This in addition to the reducing national birthrate means that the uptake of places for the coming academic year have decreased and the requirement for additional staff has dropped. It must be noted that had Acorns Preschool not received a large donation of £10,000 from a local preschool that closed its doors at the end of the previous financial year, Acorns Preschool would have ended this financial year in deficit.

Unless the financial environment changes and the uptake of places increases it is unlikely that Acorns Preschool will be financially viable going forward.

Acorns Pre-School, Bower Hinton
 Charity Number: 1078218
 Profit and Loss Account
 For the period 1 September 2023 - 31 August 2024

	Note	2024		2023	
		£	£	£	£
Income					
Income from charged fees	1	9,460		3,354	
Income from Local Authority - Childcare Funding Grant		43,209		43,404	
Income from Local Authority - EY Recovery Grant	2	-		-	
Fundraising	3	250		-	
Voluntary Donation		10,000		-	
Sundry Income		-		-	
Interest Received		-		-	
			<u>62,919</u>	<u>46,758</u>	
Expenses					
Employee Costs	4	35,530		28,688	
Rent		7,040		4,587	
Fundraising expenses		-		-	
Consumables		200		158	
Toys & Books, Equipment		238		202	
Bookkeeping/Accounting		1,879		1,912	
Ofsted Fees		50		50	
Other Fees		35		35	
New Equipment		338		271	
Leavers Party & events for children		125		50	
Training		245		28	
Insurance		244		507	
Uniform		-		-	
Stationery, postage and printing		268		463	
Gifts		40		150	
Telephone		-		-	
Repairs & Renewals		14		-	
Subscriptions		286		179	
			<u>46,532</u>	<u>37,280</u>	
(Deficit)/Surplus			16,387	- 6,299	
Balances at start of the year					
Current Account		15,590		11,297	
Savings Account		-		-	
Cash		25		12	
Debtors		- 1,018		-	
			14,597	11,309	
(Deficit)/Surplus made for the year			16,387	- 6,299	
Balance at year end					
Current Account		15,073		15,590	
Cash		15		25	
Savings Account		-		-	
Debtors		-		-	
			<u>15,088</u>	<u>15,615</u>	

Notes to the accounts

For the academic year ended 31st August 2024

1. <u>Income</u>	2024	2023
Charged Fees	£9,460	£3,354
Childcare Funding (Local Authority)	£43,209	£43,404

Children on roll is falling, while charged fees has increased, the increase in income is not in line with the increase in costs.

2. Employee Costs

Employee costs have increased, due to increased hourly rates and take up of pension schemes.

3. Accounting

Accounting costs remain static and are due to increase in the coming academic year due to hourly rate increases.

Treasurers Report

Income in the year remains static, which can be attributed to a fall in numbers of children on roll. While the increase in costs to the Preschool continue to increase the take up of places does not. This is not a sustainable situation.

Staffing remained consistent, without the possibility of reducing hours worked with the need to have the minimum staff employed during opening hours of the Preschool.

Rent for the hall has increased due to payments only clearing the bank for financial year 2022-23 during 2023-24 academic year.

The pre-school continued to bank with Lloyds Bank operating only one current account and a small petty cash, which is rarely utilised as staff are reimbursed electronically, ensuring that all money is accounted for correctly.

After all expenses, the pre-school accounts show a surplus for the year of £15,088. This surplus includes a donation of £10,000 and therefore there would be a deficit had this donation not been received. It is the opinion of the Treasurer that if take continues at the current rate and costs continue to rise at the current rate, Acorns Preschool will not be viable past the end of the next financial year.

Independent Verification

Independent examiner's report to the trustees of 'Acorns Pre-School'. I report on the accounts of the Trust for the year ended 31st August 2023, which are set out on pages 01 to 07. The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
 - to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
 - to state whether particular matters have come to my attention
- Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Name: Tamsin Cooney

Signed: 

TLC Virtual Assistant Accountancy Services

Address: 13 Watercombe Lane Yeovil BA20 2ED

Date: 03/06/2024

THE ACORNS PRE-SCHOOL (BOWER HINTON)

England & Wales - Charity number 1078218

Accounts

The Acorns Pre-School
(Bower Hinton)

Charity Number:

1078218

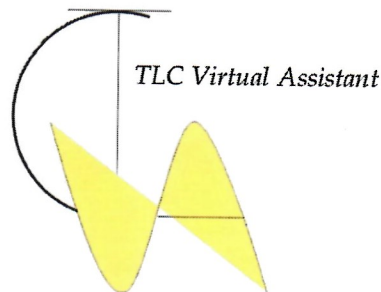


Income & Expenditure Statements

and

Trustees Annual Report

For the period ended 31st August 2023

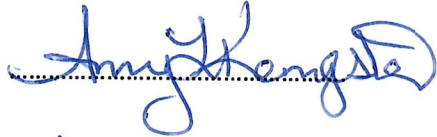


Approval Statement

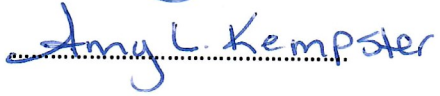
In accordance with the engagement letter dated 3rd June 2019, we approve the accounts which comprise of the Income & Expenditure Account and related notes. We acknowledge our responsibility for the accounts and providing Chrysalis Accounting Services with all the information and explanations necessary for their compilation. The trustees declare they have approved the trustees' report.

Signed on behalf of the charity's trustees:

Signature:



Full Name:



Position (eg secretary, chair etc):



Date:



<u>Trustees:</u>	Date of Appointment	Date of Leaving
Nicola Dyer (Chair)	13/03/2024	
Amy Kempster (Treasurer)	14/06/2023	
Helen White (Secretary)	01/09/2015	
Fiona Waldron (Trustee)	15/06/2023	
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Introduction:

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The ethos at Acorns is that all children are cared for in a secure fun and friendly environment whilst engaging in learning through play.

Acorns ensures that all children move from the Pre School to primary school with a secure foundation in the 13 core areas of learning as outlined in the EYFS strategy.

Aims:

The aims of Acorns Pre School are:

To provide a nurturing and stimulating environment in which children are encouraged to learn through play.

To support parents and carers in preparing their children for the transition to school.

To maintain good links with the local community.

Curriculum:

The EYFS framework is applicable for children from birth to the end of reception (the academic year in which a child turns 5).

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- Personal, social, and emotional development
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- Physical development.

As a pre-school that receives funding for the education of children aged 2 to school age, we are required to plan activities and experiences that help children make progress in their learning and development pathways.

The four specific areas of learning are:

- Literacy
- Mathematics
- Understanding the world
- Expressive Arts and design

Achievements & Performance:

In this academic year, Acorns has continued to offer pre-school education to all children of a pre-school age.

The academic year started extremely well, with all children settling quickly. The ability to offer a variety of activities to enhance children's independence and confidence was planned for the year ahead.

Staffing remained stable.

Fundraising has been limited, but with the pandemic well behind us, Acorns will look to commence a full fundraising programme.

Financial Review:

The increase of funded hours from 15 hours to 30 hours for many, has meant a marked increase in funding from the Local Authority of 225%; with a 50% decrease in those children who are self-funding. Uptake of places at Acorns has increased income by 165%, mainly due to the additional funded hours available.

Acorns Pre-School, Bower Hinton
Charity Number: 1078218
Profit and Loss Account
For the period 1 September 2022 - 31 August 2023

	Note	2023		2022	
		£	£	£	£
Income					
Income from charged fees	1	3,354		7,509	
Income from Local Authority - Childcare Funding Grant		43,404		19,392	
Income from Local Authority - EY Recovery Grant		-		565	
Fundraising		-		32	
Voluntary Donation		-		600	
Sundry Income		-		-	
Interest Received		-		-	
			<u>46,758</u>		<u>28,098</u>
Expenses					
Employee Costs	2	28,688		26,625	
Rent		4,587		4,484	
Fundraising expenses		-		-	
Consumables		158		181	
Toys & Books, Equipment		202		197	
Bookkeeping/Accounting	3	1,912		1,245	
Ofsted Fees		50		50	
Other Fees		35		85	
New Equipment		271		-	
Leavers Party & events for children		50		-	
Training		28		246	
Insurance		507		502	
Uniform		-		-	
Stationery, postage and printing		463		594.95	
Gifts		150		105.35	
Telephone		-		40	
Repairs & Renewals		-		41	
Subscriptions		179		-	
			<u>37,280</u>		<u>34,397</u>
(Deficit)/Surplus			9,478	-	6,299
Balances at start of the year					
Current Account		11,297		9,338	
Savings Account		-		-	
Cash		12		3	
Debtors		-		-	
			11,309		9,341
(Deficit)/Surplus made for the year			9,478	-	6,299
Balance at year end					
Current Account		15,590		3,433	
Cash		25		164	
Savings Account		-		-	
Debtors		-		-	
			<u>15,615</u>		<u>3,597</u>

Notes to the accounts

For the academic year ended 31st August 2022

<u>1. Income</u>	2023	2022
Charged Fees	£3,354	£7,539
Childcare Funding (Local Authority)	£43,404	£19,392

Children on roll is constant, with increased additional childcare hours being local authority funded, resulting in an increase in childcare funding.

2. Employee Costs

Employee costs have remained static, with a slight increase due to increase hourly rates and small increase in hours worked to cover the additional uptake childcare hours.

3. Accounting

Accounting costs are slightly raised from £1,245 to £1,912 due to the change of accounting services and purchase of subscription to accounting database.

Treasurers Report

Income in the year has increased by £18,660 to £46,758, which can be attributed to the increase in additional hours falling under the government funded childcare hours scheme. There were no outstanding debtors at the end of the academic year. The trustees are committed to further increasing the uptake of placements for the following year.

Staffing remained consistent, with staff increasing hours in line with the increase in uptake and government guidelines of ratios of staff to children.

Rent for the hall increased to £4.20 per hour from £4.10 per hour, costs remained consistent.

The pre-school continued to bank with Lloyds Bank operating only one current account and a small petty cash, which is rarely utilised as staff are reimbursed electronically, ensuring that all money is accounted for correctly.

After all expenses, the pre-school accounts show a surplus for the year of £15,615. There has been an increase in uptake of hours. The trustees remain committed to promoting the pre-school through targeted marketing and social media.

Independent Verification

Independent examiner's report to the trustees of 'Acorns Pre-School'. I report on the accounts of the Trust for the year ended 31st August 2023, which are set out on pages 01 to 07. The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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Name: Tamsin Cooney

Signed: 

TLC Virtual Assistant Accountancy Services

Address: 13 Watercombe Lane Yeovil BA20 2ED

Date: 03/06/2024

THE ACORNS PRE-SCHOOL (BOWER HINTON)

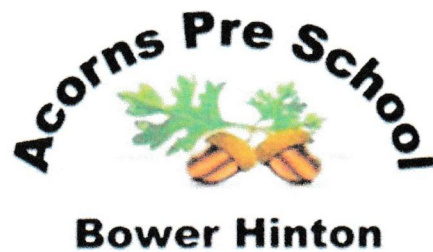
England & Wales - Charity number 1078218

Accounts

The Acorns Pre-School
(Bower Hinton)

Charity Number:

1078218

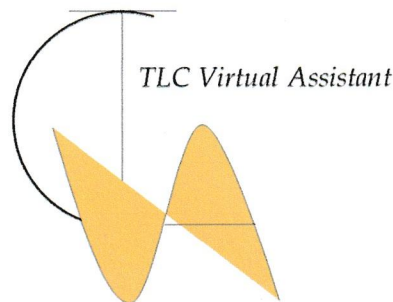


Income & Expenditure Statements

and

Trustees Annual Report

For the period ended 31st August 2022



2 Watercombe Lane, Yeovil BA20 2ED
Tel: 07476 807822 Email: tammycooney@tlc-va.co.uk

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Signed on behalf of the charity's trustees:

Signature: *Helen White*

Full Name: *Helen White*

Position (eg secretary, chair etc): *chair*

Date: *14.6.2023*

Trustees:

	Date of Appointment	Date of Leaving
Gemma Crabb (Member)	01/09/2017	
Louise Hawker (Treasurer)	07/05/2019	
Emma Stevens (Secretary)	01/04/2018	
Helen White (Chair)	01/09/2015	

Introduction:

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The four specific areas of learning are:

- Literacy
- Mathematics
- Understanding the world

- Expressive Arts and design

Achievements & Performance:

In this academic year, the Pre School has continued to offer Pre-school education to all children of a Pre-school age.

The academic year started extremely well, with all children settling quickly. The ability to offer a variety of activities to enhance children's independence and confidence was planned for the year ahead.

Staffing remained stable.

Fundraising continues to enable the purchase of replacement toys, books, and equipment for the pre-school.

Financial Review:

The restrictions imposed during lockdown being completely lifted has meant that the uptake of additional self-funded hours has increased by 494%, this is in addition to the regular local authority income.

Fundraising has been limited due to the public concept of group gatherings to enable fundraising activities to go ahead, this will mean a further increase in income via fundraising will be forthcoming in the next financial year.

Acorns Pre-School, Bower Hinton
 Charity Number: 1078218
 Profit and Loss Account
 For the period 1 September 2021 - 31 August 2022

	Note	2022		2021	
		£	£	£	£
Income					
Income from charged fees	1	7,509		1,520	
Income from Local Authority - Childcare Funding Grant		19,392		19,914	
Income from Local Authority - EY Recovery Grant	2	565		1,598	
Income from Apprenticeship Grant				500	
Income from Apprenticeship Levy				1,000	
Fundraising	3	32		-	
Voluntary Donation		600		1,000	
Sundry Income		-		14	
Interest Received		-		-	
			<u>28,098</u>	<u>25,546</u>	
Expenses					
Employee Costs	4	26,625		23,707	
Rent		4,484		3,526	
Fundraising expenses		-		-	
Consumables		181		392	
Toys & Books, Equipment		197		916	
Bookkeeping/Accounting		1,245		1,231	
Ofsted Fees		50		50	
Other Fees		85		216	
New Equipment		-		-	
Leavers Party & events for children		-		222	
Training		246		-	
Insurance		502		967	
Uniform		-		265	
Stationery, postage and printing		594.95		413	
Gifts		105.35		115	
Telephone		40		40	
Repairs & Renewals		41		-	
Subscriptions		-		-	
			<u>34,397</u>	<u>32,061</u>	
(Deficit)/Surplus		-	6,299	-	6,515
Balances at start of the year					
Current Account		9,338		15,853	
Savings Account		-		-	
Cash		3		3	
Debtors		-		-	
			9,341		15,855
(Deficit)/Surplus made for the year		-	6,299	-	6,515
Balance at year end					
Current Account		3,433		9,338	
Cash		164		3	
Savings Account		-		-	
Debtors		-		-	
			<u>3,597</u>		<u>9,340</u>

Notes to the accounts

For the academic year ended 31st August 2022

<u>1. Income</u>	2022	2021
Charged Fees	£7,539	£1,520
Childcare Funding Grant	£19,392	£19,913

Children on roll is constant, with increased additional childcare hours being self-funded, resulting in an increase in charged fees.

<u>2. Early Years Recovery Grant</u>	£565	£1,598
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Final grant funding received in response to the pandemic from the Local Authority to support recovery.

3. Fundraising

Fundraising activities commenced towards the end of the academic year following the relaxing of Covid 19 restrictions. Fundraising will increase in the next financial year.

School in a bag	£35	
Donations	£600	£335

Fundraising activities commenced towards the end of the academic year following the relaxing of Covid 19 restrictions.

4. Employee Costs

The increase in additional childcare hours for individuals resulted in the need for increased staffing levels and therefore increased staff costs.

Treasurers Report

Childcare income in the year has increased by £5,467 to £26,901 (2021: £21,434), which can be attributed to the increase in additional hours outside of the government funded childcare hours. There were no outstanding debtors at the end of the academic year. The trustees are committed to further increasing the uptake of placements for the following year.

The Pre-school received its final Local Authority Grant prior to opening fully following the pandemic. Since this time, the pre-school has seen steady increase in take up of placements, as expected.

Staffing remained consistent, with staff increasing hours in line with the increase in uptake and government guidelines of ratios of staff to children.

Rent for the hall remained at £4.10 per hour, so the costs remain consistent.

School in a bag charity made an unrestricted donation, which was used to support the children following the pandemic.

The pre-school continued to bank with Lloyds Bank operating only one current account and a small petty cash, which is rarely utilised as staff are reimbursed electronically, ensuring that all money is accounted for correctly.

After all expenses, the pre-school accounts show a deficit for the year of -£6,299 (2021: -£6,515). There was a slow increase in uptake and fundraising commenced again following the lifting of Covid restrictions. The trustees remain committed to promoting the pre-school through targeted marketing and social media.

Independent Verification

Independent examiner’s report to the trustees of ‘Acorns Pre-School’. I report on the accounts of the Trust for the year ended 31st August 2022, which are set out on pages 01 to 07. The charity’s trustees are responsible for the preparation of the accounts. The charity’s trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention Basis of independent examiner’s report

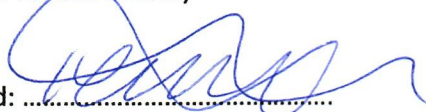
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the next statement.

Independent examiner’s statement.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Name: Tamsin Cooney

Signed: 

TLC Virtual Assistant and HMRC Agent

Address: 13 Watercombe Lane Yeovil BA20 2ED

Date: 19/06/2023

THE ACORNS PRE-SCHOOL (BOWER HINTON)

England & Wales - Charity number 1078218

Accounts

The Acorns Pre-School
(Bower Hinton)

Charity Number:

1078218



Bower Hinton

Income & Expenditure Statements

and

Trustees Annual Report

For the period ended 31st August 2021

CHRYSALIS

ACCOUNTING SERVICES

Winchester House, Chapel Field, South Petherton, TA13 5EE

Tel: 01460 929325, 07885 572641

E-mail: sandi@chrysalisacc.co.uk

Approval Statement

In accordance with the engagement letter dated 3rd June 2019, we approve the accounts which comprise of the Income & Expenditure Account and related notes. We acknowledge our responsibility for the accounts and providing Chrysalis Accounting Services with all the information and explanations necessary for their compilation.

The trustees declare they have approved the trustees' report.

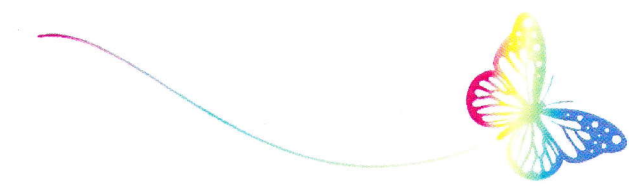
Signed on behalf of the charity's trustees:

Signature: 

Full Name: LOUISE HAWKES

Position (eg Secretary, Chair etc) TREASURER

Date 15/06/2020



<u>Trustees:</u>	Date of Appointment	Date of Leaving
Gemma Crabb (Member)	01/09/2017	
Louise Hawker (Treasurer)	07/05/2019	
Emma Stevens (Secretary)	01/04/2018	
Helen White (Chair)	01/09/2015	

Introduction:

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The ethos at Acorns is that all children are cared for in a secure fun and friendly environment whilst engaging in learning through play.

Acorns ensures that all children move from the Pre School to primary school with a secure foundation in the 13 core areas of learning as outlined in the EYFS strategy.

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The aims of Acorns Pre School are:

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To maintain good links with the local community.

Curriculum:

The EYFS framework is applicable for children from birth to the end of reception (the academic year in which a child turns 5).

The main aim of the EYFS is to focus on the three prime areas of learning most essential for children's readiness for future learning and development.

Personal, social, and emotional development

Communication and language

Physical development.

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The four specific areas of learning are:

Literacy
Mathematics
Understanding the world
Expressive Arts and design

Achievements & Performance:

In this academic year, the Pre School has continued to offer Pre-school education to all children of a Pre-school age.

The academic year started extremely well, with all children settling quickly, although some children were later in commencing their Early Years learning due to the Government enforced closure in the previous academic year. The ability to offer a variety of activities to enhance children's independence and confidence was planned for the year ahead.

Staffing remained stable with one member of staff continuing maternity leave until the end of the academic year. This member of staff's hours was covered by an increase in hours within the existing workforce. In addition, a placement for a Childcare student in association with the local college commenced as part of the Government's Apprenticeship scheme. For various reasons, the student did not complete the course or placement and therefore the financial Government support anticipated was only partially received. The engagement of a replacement student was not sought.

A generous donation was received and whilst unrestricted, were used to purchase replacement toys, books, and equipment for the pre-school.

Additional costs for hygiene equipment, continued to be purchased as a result of the pandemic

Financial Review:

Emerging from the lockdown of the pandemic, the reduction in pupil numbers has had a result of reduced fee income, not only from parent's charged fees but also local authority income, a combined reduction of circa 12%. With the pre-school re-opening in September 2020 charges for rent for the hall recommenced and as such a 60.71% increase in the cost is shown. The Pre School shows a deficit of £6,515 and has used much of the reserved funds to pay for ongoing liabilities such as staff salaries and increased hygiene consumables. A continued lack of fundraising due to the restrictions has meant that income has been restricted. Figures show as income for the year £25,546 and expenditure of £32,513

Acorns Pre-School, Bower Hinton
Charity Number: 1078218
Profit & Loss Account
For the period from 1 September 2020 to 31 August 2021

	Note	2021		2020	
		£	£	£	£
Income					
Income from Parents (Charged Fees)	1	1,520		1,812	
Income from Local Authority - ChildCare Funding Grant		19,914		22,597	
Income from Local Authority (EY Recovery Grant)		1,598		0	
Income from Apprenticeship Grant	2	500		0	
Income from Apprenticeship Levy		1,000		0	
Income from Voluntary Donation	3	1,000		0	
Fundraising	4	0		389	
Sundry Income		14		0	
Interest Received		0		18	
			<u>25,546</u>		<u>24,816</u>
Expenses					
Employee Costs	5	23,707		23,904	
Rent		3,526		2,194	
Fundraising Expenses		0		0	
Consumables		392		497	
Toys & Books, Equipment		916		408	
Bookkeeping (payroll & invoicing)		1,231		1,509	
Ofsted Fees		50		50	
Other Fees		216		35	
New Equipment		0		0	
Leavers party costs & events for children		222		178	
Training		0		0	
Insurances		967		0	
Uniforms		265		39	
Stationery, postage & printer costs		413		312	
Gifts		115		233	
Telephone costs		40		30	
Repairs & Renewals		0		18	
Subscriptions		0		106	
			<u>32,061</u>		<u>29,513</u>
(Deficit)/Surplus			-6,515		-4,697
Balances at start of the year					
Current Account		15,853		5,468	
Savings Accounts		0		15,019	
Cash		3		7	
Debtors		0		58	
			15,855		20,552
(Deficit)/Surplus made for the year			-6,515		-4,697
Balance at year-end					
Current Account		9,338		15,853	
Cash		3		3	
Savings Account		0		0	
Debtor		0		0	
		<u>9,340</u>	<u>9,340</u>	<u>15,855</u>	<u>15,855</u>

Notes to the accounts

For the academic year ended 31st August 2021

Notes		2021	2020
		£	£
1			
Income	Chrged Fees	1,520	1,812
	ChildCare Funding Grant	19,914	22,597
The number of children on roll has decreased slightly resulting in a reduction of Fees charged and also of Local Authority Funding			
2			
Grants	EY Recovery Grant	1,598	-
	Apprenticeship Grant	500	-
	Apprenticeship Levy	1,000	-
Grant funding was received in response to the pandemic from the Local Authority to support recovery. The decision was taken to engage the services of an Apprentice through the Government Apprenticeship scheme. For various reasons this did not work out and the Apprentice left before the completion of her placement, and as such only a partial grant was received.			
3			
General Donations	Voluntary Donation	1,000	-
A non-restrictive donation was received to support the work of the Pre-School			
4			
Fundraising	Lottery Grant	-	-
	Acorns Fete	-	-
	Tea-Towels	-	-
	Donations	-	335
	Asda Token Money	-	-
	Toddle Waddle	-	-
	Nativity Play	-	55
		-	389
The COVID-19 pandemic and lockdown imposed by the UK Government continued to curtail the opportunity for fundraising activities during the year.			
5			
Rent		3,526	2,194
The COVID-19 pandemic and lockdown imposed by the UK Government meant that the Pre-school did not operate in the previous year from 26th March 2020 until 31st August 2020. The trustees of the United Reform Church in Martock did not charge rent fees for the period of closure.			
5			
Employer Costs		23,707	23,904
During the period, one member of staff was on maternity leave. Whilst the costs remained stable, Statutory Maternity Pay and a Small Employer relief allowances			



Treasurers Report

Childcare income in the year has decreased by £2,975 to £21,434 (2020: £24,409), which can be attributed to the reduction in pupil numbers. There were no outstanding debtors at the end of the academic year. As predicted, child numbers did significantly fall during the period, but are anticipated to increase for the 2021/2022 academic year. The trustees are committed to increasing uptake of placements in this year.

Due to the COVID-19 Pandemic and the lockdown imposed by the UK Government from 26th March 2020, the Pre-school was not open again from that date to the end of the academic year. Whilst Local Authority Grant funding remained to be paid in full, fees charged to parents for additional sessions over and above their allowance were not made.

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An unrestricted donation was received which was used to purchase play equipment, a storytime carpet, books, science equipment a playhouse, ride on bikes and cars and a camera for use at the pre-school.

An end of year treat at a local activity centre for the children was arranged, and leavers were provided with leaving gifts from the pre-school to wish them well in the next stage of their learning journey.

The pre-school continued to bank with Lloyds Bank operating only one Current Account and a very small Petty Cash, which was not utilised as expenses incurred by staff are reimbursed straight away and fees paid by parents are by bank transfer direct to the account. This ensures that all monies are accounted for correctly.

After all expenses, the pre-school accounts show a deficit for the year of £6,515 (2020: -£4,697). The strong surplus previously built up has been somewhat depleted but remains governed by a surplus policy implemented in this period. The trustees are committed that during the next period with restrictions continuing to be lifted, fundraising efforts will be stepped up and plans for events will be established at each meeting. In addition, the trustees will continue to promote the Pre-school more widely on social media and through targeted marketing and will further promote it can now accept Childcare vouchers for payment of fees to increase numbers.

The Acorns Pre-School
(Bower Hinton)

Charity Number:

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Bower Hinton

Income & Expenditure Statements

and

Trustees Annual Report

For the period ended 31st August 2021

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The trustees declare they have approved the trustees' report.

Signed on behalf of the charity's trustees:

Signature: 

Full Name: LOUISE HAWKES

Position (eg Secretary, Chair etc) TREASURER

Date 15/06/2020



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Section A Independent Examiner's Report

**Report to the trustees/
members of** The Acorns Pre-School (Bower Hinton)

**On accounts for the year
ended** 31st August 2021 **Charity no
(if any)** 1078218

Set out on pages 4 and 5 of the Income & Expenditure Statements & Trustees Annual Report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2021

**Responsibilities and
basis of report** As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement** I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below *~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:  **Date:** 15/06/2022

Name: Sandi Amos, Chrysalis Accounting Services

**Relevant professional
qualification(s) or body
(if any):** MAAT, FIAB

Address: Winchester House, 18 Chapel Field
South Petherton
Somerset, TA13 5EE

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]