

The Acorns Pre-School  
(Bower Hinton)  
Charity Number:  
1078218



**Bower Hinton**

Income & Expenditure Statements  
and  
Trustees Annual Report  
For the period ended 31<sup>st</sup> August 2021

**CHRYSLIS**  
  
ACCOUNTING SERVICES

Winchester House, Chapel Field, South Petherton, TA13 5EE  
Tel: 01460 929325, 07885 572641  
E-mail: [sandi@chrysalisacc.co.uk](mailto:sandi@chrysalisacc.co.uk)

## Approval Statement

In accordance with the engagement letter dated 3<sup>rd</sup> 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 15/06/2022.....



**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

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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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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:**

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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.

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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	
		£	£	£	£
<b>Income</b>					
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>
<b>Expenses</b>					
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
<u>Balances at start of the year</u>					
Current Account		15,853		5,468	
Savings Accounts		0		<u>15,019</u>	
Cash		3		7	
Debtors		0		<u>58</u>	
			15,855		20,552
(Deficit)/Surplus made for the year			-6,515		<u>-4,697</u>
<u>Balance at year-end</u>					
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 31<sup>st</sup> August 2021

Notes		2021	2020
		£	£
<b>1</b>			
<b>Income</b>			
	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			
<b>2</b>			
<b>Grants</b>			
	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.			
<b>3</b>			
<b>General Donations</b>	Voluntary Donation	1,000	-
A non-restrictive donation was received to support the work of the Pre-School			
<b>4</b>			
<b>Fundraising</b>			
	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.			
<b>5</b>			
<b>Rent</b>		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.			
<b>5</b>			
<b>Employer Costs</b>		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 26<sup>th</sup> 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.

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.

Rent for the hall remained at £4.10/hour, but the accounts show an increase in costs when compared to the previous period. This was due to the closure in the previous period where the Trustees of the United Reform Church agreed not to charge for the period of closure.

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.

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Signed on behalf of the charity's trustees:

Signature:  .....

Full Name: LOUISE HAWKES .....

Position (eg Secretary, Chair etc) TREASURER .....

Date 15/06/2022 .....



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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

31<sup>st</sup> 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.