

FIRST STEPS WINDSOR

England & Wales · Charity number 1078387

Details

Status Registered

Legal form Other

Registered 1999-11-29

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

Contact

Address 7 Hanover Way
Windsor
SL4 5NL

Phone 01753206800

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(FOR FULL DETAILS SEE CONSTITUTION)

Activities: sessional daycare

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE WINDSOR AND MAIDENHEAD
- Windsor And Maidenhead

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£139,335	£124,997	-	-
2023-08-31	£136,000	£122,000	-	-
2022-08-31	£121,424	£132,110	-	-
2021-08-31	£132,561	£107,155	-	-
2020-08-31	£147,216	£111,746	-	-

Trustees

Name	Role	Appointed
Nicola Pryer	Chair	2014-01-01
Amy Lee Furnell		2022-09-05
Gemma Clark		2022-06-14
KAY BUSH		

FIRST STEPS WINDSOR

England & Wales - Charity number 1078387

Accounts

REGISTERED CHARITY NUMBER: 1078387

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024
FOR
FIRST STEPS PRE-SCHOOL**

Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ

FIRST STEPS PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

FIRST STEPS PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The aim of the charity is to serve the local community families with a fun safe educational pre-school for children below the compulsory school age.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1078387

Principal address

Manor Youth Centre
7 Hanover Way
Windsor
Berkshire
SL4 5NL

Trustees

Mrs K Bush
Ms N Pryer
Ms G Clark
Ms AL Furnell

Independent Examiner

Philip Ormerod
F.C.C.A
Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ

Approved by order of the board of trustees on 24/6/25 and signed on its behalf by:



.....
Mrs K Bush - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FIRST STEPS PRE-SCHOOL**

Independent examiner's report to the trustees of First Steps Pre-School

I report to the charity trustees on my examination of the accounts of First Steps Pre-School (the Trust) for the year ended 31 August 2024.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 2015.

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 association 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.

Philip Ormerod
F.C.C.A
Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ 24 Jun 2025

Date:

Philip Ormerod - Stiles & Co

FIRST STEPS PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

					31.8.24	31.8.23
	Notes	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Income		17,724	119,929	-	137,653	135,374
Investment income	2	<u>1,682</u>	<u>-</u>	<u>-</u>	<u>1,682</u>	<u>345</u>
Total		<u>19,406</u>	<u>119,929</u>	<u>-</u>	<u>139,335</u>	<u>135,719</u>
EXPENDITURE ON						
Raising funds		2,972	118,447	-	121,419	118,432
Other		<u>-</u>	<u>3,578</u>	<u>-</u>	<u>3,578</u>	<u>3,288</u>
Total		<u>2,972</u>	<u>122,025</u>	<u>-</u>	<u>124,997</u>	<u>121,720</u>
NET INCOME		16,434	(2,096)	-	14,338	13,999
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>200,252</u>	<u>94,242</u>	<u>548</u>	<u>295,042</u>	<u>281,043</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>216,686</u></u>	<u><u>92,146</u></u>	<u><u>548</u></u>	<u><u>309,380</u></u>	<u><u>295,042</u></u>

The notes form part of these financial statements

FIRST STEPS PRE-SCHOOL

**BALANCE SHEET
31 AUGUST 2024**

	Notes	Unrestricted funds £	Restricted funds £	Restricted fixed asset funds £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS						
Tangible assets	8	511	3,764	548	4,823	5,153
CURRENT ASSETS						
Cash at bank and in hand		<u>217,115</u>	<u>89,839</u>	-	<u>306,954</u>	<u>292,124</u>
		217,115	89,839	-	306,954	292,124
CREDITORS						
Amounts falling due within one year	9	(940)	(1,457)	-	(2,397)	(2,235)
NET CURRENT ASSETS		<u>216,175</u>	<u>88,382</u>	-	<u>304,557</u>	<u>289,889</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>216,686</u>	<u>92,146</u>	548	<u>309,380</u>	<u>295,042</u>
NET ASSETS		<u><u>216,686</u></u>	<u><u>92,146</u></u>	<u><u>548</u></u>	<u><u>309,380</u></u>	<u><u>295,042</u></u>
FUNDS						
Unrestricted funds	11				216,686	200,262
Restricted funds					<u>92,694</u>	<u>94,780</u>
TOTAL FUNDS					<u><u>309,380</u></u>	<u><u>295,042</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:


.....
K Bush - Trustee

FIRST STEPS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

FIRST STEPS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

2. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Deposit account interest	<u>1,682</u>	<u>345</u>

3. INDEPENDENT EXAMINERS FEE

During the year the Charity incurred expenditure in relation to the Independent examiner's statement of £954 including VAT (2023: £945)

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.24	31.8.23
Education	9	8

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Income	24,791	110,583	-	135,374
Other trading activities				
Investment income	<u>345</u>	<u>-</u>	<u>-</u>	<u>345</u>
Total	25,136	110,583	-	135,719
EXPENDITURE ON				
Raising funds	3,465	114,967	-	118,432
Other	-	3,288	-	3,288

FIRST STEPS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £
Total	3,465	118,255	-	121,720
NET INCOME	21,671	(7,672)	-	13,999
RECONCILIATION OF FUNDS				
Total funds brought forward	178,581	101,914	548	281,043
TOTAL FUNDS CARRIED FORWARD	<u>200,252</u>	<u>94,242</u>	<u>548</u>	<u>295,042</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2023	1,471	19,571	1,600	22,642
Additions	<u>237</u>	<u>-</u>	<u>639</u>	<u>875</u>
DEPRECIATION				
At 1 September 2023	1,073	15,239	1,178	17,489
Charge for year	<u>127</u>	<u>866</u>	<u>212</u>	<u>1,206</u>
At 31 August 2024	<u>1,200</u>	<u>16,105</u>	<u>1,390</u>	<u>18,695</u>
NET BOOK VALUE				
At 31 August 2023	<u>398</u>	<u>4,332</u>	<u>422</u>	<u>5,152</u>
At 31 August 2024	<u>508</u>	<u>3,466</u>	<u>849</u>	<u>4,823</u>

FIRST STEPS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.24	31.8.23
	£	£
Trade creditors	360	342
Taxation and social security	843	512
Other creditors	<u>1,194</u>	<u>1,381</u>
	<u>2,397</u>	<u>2,235</u>

9. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.24	31.8.23
	£	£
Within one year	<u>8,000</u>	<u>8,000</u>

10. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	200,252	16,434	216,686
Restricted funds			
Education	94,242	(2,096)	92,146
Restricted Fixed Asset	<u>548</u>	<u>-</u>	<u>548</u>
	<u>94,790</u>	<u>(2,096)</u>	<u>92,694</u>
TOTAL FUNDS	<u>295,042</u>	<u>14,338</u>	<u>309,380</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	19,406	(2,972)	16,434
Restricted funds			
Education	119,929	(122,025)	(2096)
	<u>139,335</u>	<u>(124,997)</u>	<u>14,338</u>
TOTAL FUNDS	<u>139,335</u>	<u>(124,997)</u>	<u>14,338</u>

FIRST STEPS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	178,582	21,671	200,253
Restricted funds			
Education	101,914	(7,672)	94,242
Restricted Fixed Asset	<u>548</u>	<u>-</u>	<u>548</u>
	<u>102,462</u>	<u>(7,672)</u>	<u>94,790</u>
TOTAL FUNDS	<u>281,043</u>	<u>13,999</u>	<u>295,043</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,136	(3,465)	21,671
Restricted funds			
Education	<u>110,583</u>	<u>(118,255)</u>	<u>(7,672)</u>
TOTAL FUNDS	<u>135,719</u>	<u>(121,720)</u>	<u>13,999</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

FIRST STEPS PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Income	119,929	110,583
Pre-school fees	<u>16,997</u>	<u>24,323</u>
	136,926	134,906
Other trading activities		
Fundraising events	727	468
Investment income		
Deposit account interest	<u>1,682</u>	<u>345</u>
Total incoming resources	139,334	135,719
EXPENDITURE		
Raising donations and legacies		
Wages, National Ins & Pension	106,869	100,236
Other operating leases	7,407	7,237
Insurance	474	453
Postage and stationery	241	549
Materials and equipment	4,431	7,155
Staff welfare	401	278
Staff training	24	930
Recruitment	-	94
Plant and machinery	127	99
Fixtures and fittings	866	1,083
Computer equipment	<u>212</u>	<u>106</u>
	121,053	118,220
Other trading activities		
Photographs	185	211
Support costs		
Management		
Telephone	773	684
Sundries	181	-
Repairs and Renewals	<u>378</u>	<u>246</u>
	1,332	930
Governance costs		
Independent examiner's fees	954	945
Carried forward	954	945

This Page does not form part of the statutory financial statements

FIRST STEPS PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	31.8.24	31.8.23
	£	£
Governance costs		
Brought forward	954	945
Accountancy and legal fees	1,423	1,364
Ofsted fee	<u>50</u>	<u>50</u>
	<u>2,427</u>	<u>2,359</u>
Total resources expended	<u>124,997</u>	<u>121,720</u>
Net income	<u>14,337</u>	<u>13,999</u>

This page does not form part of the statutory financial statements



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Parties involved with this document

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Date	Action
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Wed, 25th Jun 2025 10:12:13 BST	This envelope has been signed by all parties (92.27.89.72)

FIRST STEPS WINDSOR

England & Wales - Charity number 1078387

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023
FOR
FIRST STEPS PRE-SCHOOL**

Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
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SL6 0JQ

FIRST STEPS PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

	Page
Report of the Trustees	1
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FIRST STEPS PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The aim of the charity is to serve the local community families with a fun safe educational pre-school for children below the compulsory school age.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1078387

Principal address

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7 Hanover Way
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Berkshire
SL4 5NL

Trustees

Mrs K Bush
Ms N Pryer
Ms G Clark
Ms AL Furnell

Independent Examiner

Philip Ormerod
F.C.C.A
Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs K Bush - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FIRST STEPS PRE-SCHOOL

Independent examiner's report to the trustees of First Steps Pre-School

I report to the charity trustees on my examination of the accounts of First Steps Pre-School (the Trust) for the year ended 31 August 2023.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 2015.

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 association 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.

Philip Ormerod
F.C.C.A
Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ

Date:

FIRST STEPS PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

				31.8.23	31.8.22	
	Notes	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		24,791	110,583	-	135,374	121,102
Other trading activities:	2					
Investment income	3	345	-	-	345	14
JRS grant income		-	-	-	-	-
SSP grant income		-			-	308
Total		<u>25,136</u>	<u>110,583</u>	<u>-</u>	<u>135,719</u>	<u>121,424</u>
EXPENDITURE ON						
Raising funds		3,465	114,967	-	118,432	128,769
Other		<u>-</u>	<u>3,288</u>	<u>-</u>	<u>3,288</u>	<u>3,341</u>
Total		<u>3,465</u>	<u>118,255</u>	<u>-</u>	<u>121,720</u>	<u>132,110</u>
NET INCOME		21,671	(7,672)	-	13,999	(10,686)
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>178,591</u>	<u>101,904</u>	<u>548</u>	<u>281,043</u>	<u>291,729</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>200,262</u></u>	<u><u>94,232</u></u>	<u><u>548</u></u>	<u><u>295,042</u></u>	<u><u>281,043</u></u>

The notes form part of these financial statements

FIRST STEPS PRE-SCHOOL

**BALANCE SHEET
31 AUGUST 2023**

					31.8.23	31.8.22
	Notes	Unrestricted funds £	Restricted funds £	Restricted fixed asset funds £	Total funds £	Total funds £
FIXED ASSETS						
Tangible assets	8	930	3,675	548	5,153	6,060
CURRENT ASSETS						
Cash at bank and in hand		199,912	92,212	-	292,124	277,170
		199,912	92,212	-	292,124	277,170
CREDITORS						
Amounts falling due within one year	9	(580)	(1,655)	-	(2,235)	(2,187)
NET CURRENT ASSETS		199,332	90,557	-	289,889	274,983
TOTAL ASSETS LESS CURRENT LIABILITIES		200,262	94,232	548	295,042	281,043
NET ASSETS		200,262	94,232	548	295,042	281,043
FUNDS	11					
Unrestricted funds					200,262	178,591
Restricted funds					94,780	102,452
TOTAL FUNDS					295,042	281,043

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
K Bush - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

FIRST STEPS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

2. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
SSP grant	-	308
JRS grant income	-	-
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	<u>345</u>	<u>14</u>

4. INDEPENDENT EXAMINERS FEE

During the year the Charity incurred expenditure in relation to the Independent examiner's statement of £954 including VAT (2022: £900)

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
	8	8
Education		

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	21,969	99,133	-	121,102
Other trading activities	-	-	-	-
SSP grant income	308	-	-	308
Investment income	<u>14</u>	<u>-</u>	<u>-</u>	<u>14</u>
Total	22,291	99,133	-	121,424
EXPENDITURE ON				
Raising funds	2,273	126,496	-	128,769
Other	-	3,341	-	3,341

FIRST STEPS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £
Total	2,273	129,837	-	128,769
NET INCOME	20,018	(30,704)	-	(10,686)

RECONCILIATION OF FUNDS

Total funds brought forward	158,573	132,608	548	291,729
TOTAL FUNDS CARRIED FORWARD	<u>178,591</u>	<u>101,904</u>	<u>548</u>	<u>281,043</u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2022	1,091	19,571	1,600	22,262
Additions	<u>380</u>	<u>-</u>	<u>-</u>	<u>380</u>
DEPRECIATION				
At 1 September 2022	974	14,156	1,072	16,202
Charge for year	<u>99</u>	<u>1,083</u>	<u>106</u>	<u>1,288</u>
At 31 August 2023	<u>1,073</u>	<u>15,239</u>	<u>1,178</u>	<u>17,490</u>
NET BOOK VALUE				
At 31 August 2022	<u>117</u>	<u>5,415</u>	<u>528</u>	<u>6,060</u>
At 31 August 2023	<u>398</u>	<u>4,332</u>	<u>422</u>	<u>5,152</u>

FIRST STEPS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade creditors	342	648
Taxation and social security	512	263
Other creditors	<u>1,381</u>	<u>1,276</u>
	<u><u>2,235</u></u>	<u><u>2,187</u></u>

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.23	31.8.22
	£	£
Within one year	<u>8,000</u>	<u>8,000</u>

11. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	178,591	21,671	200,253
Restricted funds			
Education	101,904	(7,672)	94,232
Restricted Fixed Asset	<u>548</u>	<u>-</u>	<u>548</u>
	<u>102,452</u>	<u>(7,672)</u>	<u>94,780</u>
TOTAL FUNDS	<u><u>281,043</u></u>	<u><u>13,999</u></u>	<u><u>295,033</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	25,136	(3,465)	21,671
Restricted funds			
Education	110,583	(118,255)	(7,672)
	<u>135,719</u>	<u>(121,720)</u>	<u>13,999</u>
TOTAL FUNDS	<u><u>135,719</u></u>	<u><u>(121,720)</u></u>	<u><u>13,999</u></u>

FIRST STEPS PRE-SCHOOL**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023****11. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	158,573	20,018	178,591
Restricted funds			
Education	132,608	(30,704)	101,904
Restricted Fixed Asset	<u>548</u>	<u>-</u>	<u>548</u>
	<u>133,156</u>	<u>(30,704)</u>	<u>102,452</u>
TOTAL FUNDS	<u><u>291,729</u></u>	<u><u>10,686</u></u>	<u><u>281,047</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,291	(2,273)	20,018
Restricted funds			
Education	99,133	(129,837)	(30,704)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>121,424</u></u>	<u><u>(132,106)</u></u>	<u><u>(10,686)</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023

FIRST STEPS PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	110,583	99,441
Pre-school fees	<u>24,323</u>	<u>21,969</u>
	134,906	121,410
Other trading activities		
Fundraising events	468	-
Investment income		
Deposit account interest	<u>345</u>	<u>14</u>
Total incoming resources	135,719	121,424
EXPENDITURE		
Raising donations and legacies		
Wages, National Ins & Pension	100,236	108,901
Other operating leases	7,237	8,955
Insurance	453	440
Postage and stationery	549	174
Materials and equipment	7,155	7,694
Staff welfare	278	379
Staff training	930	257
Recruitment	94	388
Plant and machinery	99	29
Fixtures and fittings	1,083	1,354
Computer equipment	<u>106</u>	<u>42</u>
	118,220	128,613
Other trading activities		
Photographs	211	158
Support costs		
Management		
Telephone	684	647
Sundries	-	238
Repairs and Renewals	<u>246</u>	<u>220</u>
	930	1,105
Governance costs		
Independent examiner's fees	945	900
Carried forward	945	900

FIRST STEPS PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	31.8.23 £	31.8.22 £
Governance costs		
Brought forward	945	900
Accountancy and legal fees	1,364	1,284
Ofsted fee	<u>50</u>	<u>50</u>
	<u>2,359</u>	<u>2,234</u>
Total resources expended	<u>121,720</u>	<u>132,110</u>
Net income	<u><u>13,999</u></u>	<u><u>(10,686)</u></u>

FIRST STEPS WINDSOR

England & Wales - Charity number 1078387

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022
FOR
FIRST STEPS PRE-SCHOOL**

Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ

FIRST STEPS PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

FIRST STEPS PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The aim of the charity is to serve the local community families with a fun safe educational pre-school for children below the compulsory school age.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1078387

Principal address

Manor Youth Centre
7 Hanover Way
Windsor
Berkshire
SL4 5NL

Trustees

Mrs K Bush
Mrs S McCormack (Resigned 05/09/2022)
Ms N Pryer (Resigned 05/09/2022)
Ms G Clark (Appointed 14/06/2022)
Ms AL Furnell (Appointed 05/09/2022)

Independent Examiner

Philip Ormerod
F.C.C.A
Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ

26 May 2023

Approved by order of the board of trustees on and signed on its behalf by:



.....
Mrs K Bush - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FIRST STEPS PRE-SCHOOL**

Independent examiner's report to the trustees of First Steps Pre-School

I report to the charity trustees on my examination of the accounts of First Steps Pre-School (the Trust) for the year ended 31 August 2022.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 2015.

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 association 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.

Philip Ormerod
F.C.C.A
Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ

30 May 2023

Date:



FIRST STEPS PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

				31.8.22	31.8.21	
	Notes	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		21,969	99,133	-	121,102	127,225
Other trading activities:	2					
Investment income	3	14	-	-	14	3
JRS grant income		-			-	5,333
SSP grant income		308			308	-
Total		<u>22,291</u>	<u>99,133</u>	<u>-</u>	<u>121,424</u>	<u>132,561</u>
EXPENDITURE ON						
Raising funds		2,273	126,496	-	128,769	104,094
Other		<u>-</u>	<u>3,341</u>	<u>-</u>	<u>3,341</u>	<u>3,063</u>
Total		<u>2,273</u>	<u>129,837</u>	<u>-</u>	<u>132,110</u>	<u>107,157</u>
NET INCOME		20,018	(30,704)	-	(10,686)	25,404
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>158,573</u>	<u>132,608</u>	<u>548</u>	<u>291,729</u>	<u>266,325</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>178,591</u></u>	<u><u>101,904</u></u>	<u><u>548</u></u>	<u><u>281,043</u></u>	<u><u>291,729</u></u>

The notes form part of these financial statements


FIRST STEPS PRE-SCHOOL

**BALANCE SHEET
31 AUGUST 2022**

	Notes	Unrestricted funds £	Restricted funds £	Restricted fixed asset funds £	31.8.22 Total funds £	31.8.21 Total funds £
FIXED ASSETS						
Tangible assets	8	1,379	4,133	548	6,060	7,486
CURRENT ASSETS						
Cash at bank and in hand		<u>177,792</u>	<u>99,378</u>	<u>-</u>	<u>277,170</u>	<u>285,481</u>
		177,792	99,378	-	277,170	285,481
CREDITORS						
Amounts falling due within one year	9	<u>(580)</u>	<u>(1,607)</u>	<u>-</u>	<u>(2,187)</u>	<u>(1,238)</u>
NET CURRENT ASSETS		<u>177,212</u>	<u>97,771</u>	<u>-</u>	<u>274,983</u>	<u>284,243</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>178,591</u>	<u>101,904</u>	<u>-</u>	<u>281,043</u>	<u>291,729</u>
NET ASSETS		<u>178,591</u>	<u>101,904</u>	<u>548</u>	<u>281,043</u>	<u>291,729</u>
FUNDS						
Unrestricted funds	11				178,591	158,573
Restricted funds					<u>102,452</u>	<u>133,156</u>
TOTAL FUNDS					<u>281,043</u>	<u>291,729</u>

26 May 2023

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:


.....
K Bush - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

FIRST STEPS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

2. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	£
SSP grant	308	-
JRS grant income	<u>-</u>	<u>5,333</u>

3. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Deposit account interest	<u>14</u>	<u>3</u>

4. INDEPENDENT EXAMINERS FEE

During the year the Charity incurred expenditure in relation to the Independent examiner's statement of £900 including VAT (2021: £900)

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
Education	8	8

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	13,808	113,417	-	127,225
Other trading activities	-	-	-	-
JRS grant income	5,333	-	-	5,333
Investment income	<u>3</u>	<u>-</u>	<u>-</u>	<u>3</u>
Total	19,144	113,417	-	132,561
EXPENDITURE ON				
Raising funds	3,212	100,882	-	104,094
Other	-	3,061	-	3,061

FIRST STEPS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £
Total	3,212	103,943	-	107,155
NET INCOME	15,932	9,474	-	25,406

RECONCILIATION OF FUNDS

Total funds brought forward	142,641	123,134	548	266,323
TOTAL FUNDS CARRIED FORWARD	158,573	132,608	548	291,729

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2021	1,091	19,571	1,600	22,262
Additions	-	-	-	-
DEPRECIATION				
At 1 September 2021	945	12,802	1,029	14,776
Charge for year	29	1,354	43	1,426
At 31 August 2022	974	14,156	1,072	16,200
NET BOOK VALUE				
At 31 August 2021	146	6,769	571	7,486
At 31 August 2022	117	5,415	528	6,060

FIRST STEPS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade creditors	648	318
Taxation and social security	263	-
Other creditors	<u>1,276</u>	<u>920</u>
	<u>2,187</u>	<u>1,238</u>

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.22	31.8.21
	£	£
Within one year	<u>8,000</u>	<u>8,000</u>

11. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	158,573	20,018	178,591
Restricted funds			
Education	132,608	(30,704)	101,904
Restricted Fixed Asset	<u>548</u>	<u>-</u>	<u>548</u>
	<u>133,156</u>	<u>(30,704)</u>	<u>102,452</u>
TOTAL FUNDS	<u>291,729</u>	<u>(10,686)</u>	<u>281,047</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,291	(2,273)	20,018
Restricted funds			
Education	<u>99,133</u>	<u>(129,837)</u>	<u>(30,704)</u>
TOTAL FUNDS	<u>121,424</u>	<u>(132,106)</u>	<u>(10,686)</u>

FIRST STEPS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	142,641	15,931	158,572
Restricted funds			
Education	123,134	9,475	132,609
Restricted Fixed Asset	<u>548</u>	<u>-</u>	<u>548</u>
	<u>123,682</u>	<u>9,475</u>	<u>133,164</u>
TOTAL FUNDS	<u>266,323</u>	<u>25,406</u>	<u>291,729</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,144	(3,213)	15,931
Restricted funds			
Education	<u>113,417</u>	<u>(103,944)</u>	<u>9,473</u>
TOTAL FUNDS	<u>132,561</u>	<u>(107,157)</u>	<u>25,404</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022

FIRST STEPS PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	99,441	118,750
Pre-school fees	<u>21,969</u>	<u>13,808</u>
	121,410	132,558
Other trading activities		
Fundraising events	-	-
Investment income		
Deposit account interest	<u>14</u>	<u>3</u>
Total incoming resources	121,424	132,561
EXPENDITURE		
Raising donations and legacies		
Wages, National Ins & Pension	108,901	90,754
Other operating leases	8,955	5,378
Insurance	440	432
Postage and stationery	174	466
Materials and equipment	7,694	4,626
Staff welfare	379	232
Staff training	257	-
Recruitment	388	236
Plant and machinery	29	37
Fixtures and fittings	1,354	1,692
Computer equipment	<u>42</u>	<u>143</u>
	128,613	103,996
Other trading activities		
Photographs	158	102
Support costs		
Management		
Telephone	647	618
Sundries	238	126
Repairs and Renewals	<u>220</u>	<u>85</u>
	1,105	829
Governance costs		
Independent examiner's fees	900	900
Carried forward	900	900

This Page does not form part of the statutory financial statements

FIRST STEPS PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	31.8.22	31.8.21
	£	£
Governance costs		
Brought forward	900	900
Accountancy and legal fees	1,284	1,280
Ofsted fee	<u>50</u>	<u>50</u>
	<u>2,234</u>	<u>2,230</u>
Total resources expended	<u>132,110</u>	<u>107,157</u>
Net income	<u>10,686</u>	<u>25,404</u>

This page does not form part of the statutory financial statements



Issuer Stiles & Company

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Tue, 30th May 2023 9:51:14 BST	The envelope has been signed by all parties. (92.27.89.72)
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FIRST STEPS WINDSOR

England & Wales - Charity number 1078387

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021
FOR
FIRST STEPS PRE-SCHOOL**

Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ

FIRST STEPS PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 10
Detailed Statement of Financial Activities	11 to 12

FIRST STEPS PRE-SCHOOL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1078387

Principal address

Manor Youth Centre
7 Hanover Way
Windsor
Berkshire
SL4 5NL

Trustees

Mrs K Bush

~~Mrs S McCormack~~

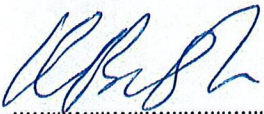
Ms N Pryer

DECREASED TO BE REFLECTED

Independent Examiner

Philip Ormerod
F.C.C.A
Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ

Approved by order of the board of trustees on27/6/2022..... and signed on its behalf by:



.....
Mrs K Bush - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FIRST STEPS PRE-SCHOOL**

Independent examiner's report to the trustees of First Steps Pre-School

I report to the charity trustees on my examination of the accounts of First Steps Pre-School (the Trust) for the year ended 31 August 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 Act and in carrying out my examination I have followed all 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 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Philip Ormerod
F.C.C.A
Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ

Date: 27/6/2022.....

FIRST STEPS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

				31.8.21	31.8.20	
	Notes	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		13,808	113,417	-	127,225	143,271
Other trading activities	2	-	-	-	-	-
JRS grant income		5,333			5,333	3,937
Investment income	3	<u>3</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>8</u>
Total		19,144	113,417	-	132,561	147,216
EXPENDITURE ON						
Raising funds		3,212	100,882	-	104,094	111,845
Other		<u>-</u>	<u>3,061</u>	<u>-</u>	<u>3,061</u>	<u>4,054</u>
Total		3,212	103,943	-	107,155	115,899
NET INCOME		15,932	9,474	-	25,406	31,317
RECONCILIATION OF FUNDS						
Total funds brought forward		142,641	123,134	550	266,325	235,008
TOTAL FUNDS CARRIED FORWARD		<u>158,573</u>	<u>132,608</u>	<u>550</u>	<u>291,731</u>	<u>266,325</u>

The notes form part of these financial statements

FIRST STEPS PRE-SCHOOL

**BALANCE SHEET
31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	31.8.21 Total funds £	31.8.20 Total funds £
FIXED ASSETS						
Tangible assets	8	1,734	5,752		7,486	8,907
CURRENT ASSETS						
Debtors	9	-	-	-	-	-
Cash at bank and in hand		<u>157,409</u>	<u>128,072</u>	<u>-</u>	<u>285,481</u>	<u>260,063</u>
		157,409	128,072	-	285,481	260,063
CREDITORS						
Amounts falling due within one year	10	(580)	(658)	-	(1,238)	(2,647)
NET CURRENT ASSETS		<u>156,829</u>	<u>127,414</u>	<u>-</u>	<u>284,243</u>	<u>257,416</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>158,563</u>	<u>133,166</u>	<u>-</u>	<u>291,729</u>	<u>266,323</u>
NET ASSETS		<u>158,563</u>	<u>133,166</u>	<u>-</u>	<u>291,729</u>	<u>266,323</u>
FUNDS						
Unrestricted funds	12				158,563	142,632
Restricted funds					<u>133,166</u>	<u>123,691</u>
TOTAL FUNDS					<u>291,729</u>	<u>266,323</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
K. Bush - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

FIRST STEPS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

2. OTHER TRADING ACTIVITIES

	31.8.21	31.8.20
	£	£
Fundraising events	-	-
JRS grant income	<u>5,333</u>	<u>3,937</u>

3. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Deposit account interest	<u>3</u>	<u>8</u>

4. INDEPENDENT EXAMINERS FEE

During the year the Charity incurred expenditure in relation to the Independent examiner's statement of £900 including VAT (2020: £900)

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.21	31.8.20
Education	8	10

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	9,154	134,117	-	143,271
Other trading activities	-	-	-	-
JRS grant income	3,937	-	-	3,937
Investment income	<u>8</u>	<u>-</u>	<u>-</u>	<u>8</u>
Total	13,099	134,117	-	147,216
EXPENDITURE ON				
Raising funds	2,059	109,786	-	111,845
Other	840	3,214	-	4,054

FIRST STEPS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £
Total	2,899	113,000	-	115,899
NET INCOME	10,200	21,117	-	31,317
RECONCILIATION OF FUNDS				
Total funds brought forward	132,441	102,017	550	235,008
TOTAL FUNDS CARRIED FORWARD	<u>142,641</u>	<u>123,134</u>	<u>550</u>	<u>266,325</u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2020	1,091	19,571	1,150	22,262
Additions	-	-	450	-
DEPRECIATION				
At 1 September 2020	908	11,111	886	12,905
Charge for year	37	1,691	143	1,871
At 31 August 2021	<u>945</u>	<u>12,802</u>	<u>1,029</u>	<u>14,776</u>
NET BOOK VALUE				
At 31 August 2020	<u>183</u>	<u>8,460</u>	<u>264</u>	<u>8,907</u>
At 31 August 2021	<u>146</u>	<u>6,769</u>	<u>571</u>	<u>7,486</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21 £	31.8.20 £
Other debtors	-	-

FIRST STEPS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.21	31.8.20
	£	£
Trade creditors	318	1,278
Taxation and social security	-	-
Other creditors	<u>920</u>	<u>1,369</u>
	<u>1,238</u>	<u>2,647</u>

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.21	31.8.20
	£	£
Within one year	<u>8,000</u>	<u>8,000</u>

12. MOVEMENT IN FUNDS

	At 19.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	142,641	15,931	158,572
Restricted funds			
Education	123,134	9,475	132,609
Restricted Fixed Asset	<u>550</u>	<u>-</u>	<u>550</u>
	<u>123,684</u>	<u>9,475</u>	<u>133,166</u>
TOTAL FUNDS	<u>266,325</u>	<u>25,406</u>	<u>291,731</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,144	(3,213)	15,931
Restricted funds			
Education	113,417	(103,942)	9,475
	<u>132,561</u>	<u>(107,155)</u>	<u>25,406</u>
TOTAL FUNDS	<u>132,561</u>	<u>(107,155)</u>	<u>25,406</u>

FIRST STEPS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 19.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	132,441	10,200	142,641
Restricted funds			
Education	102,017	21,117	123,134
Restricted Fixed Asset	<u>550</u>	<u>-</u>	<u>550</u>
	<u>102,567</u>	<u>21,117</u>	<u>123,684</u>
TOTAL FUNDS	<u>235,008</u>	<u>31,317</u>	<u>266,325</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,099	(2,899)	10,200
Restricted funds			
Education	134,117	(113,000)	21,117
	<u>147,216</u>	<u>(115,899)</u>	<u>31,317</u>
TOTAL FUNDS	<u>147,216</u>	<u>(115,899)</u>	<u>31,317</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021

FIRST STEPS PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	31.8.21 £	31.8.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	-
Grants	118,750	138,054
Pre-school fees	<u>13,808</u>	<u>9,154</u>
	132,558	147,208
Other trading activities		
Fundraising events	-	-
Investment income		
Deposit account interest	<u>3</u>	<u>8</u>
Total incoming resources	132,561	147,216
EXPENDITURE		
Raising donations and legacies		
Wages, National Ins & Pension	90,754	98,930
Other operating leases	5,378	3,521
Insurance	432	432
Postage and stationery	466	266
Materials and equipment	4,626	5,922
Staff welfare	232	373
Staff training	-	27
Recruitment	236	48
Plant and machinery	37	46
Fixtures and fittings	1,692	2,115
Computer equipment	<u>143</u>	<u>66</u>
	103,996	111,746
Other trading activities		
Photographs	100	99
Support costs		
Management		
Telephone	618	590
Sundries	126	48
Repairs and Renewals	<u>85</u>	<u>944</u>
	829	1,582
Governance costs		
Independent examiner's fees	900	900
Carried forward	900	900

This page does not form part of the statutory financial statements

FIRST STEPS PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	31.8.21	31.8.20
	£	£
Governance costs		
Brought forward	900	900
Accountancy and legal fees	1,280	1,522
Ofsted fee	<u>50</u>	<u>50</u>
	<u>2,230</u>	<u>2,472</u>
Total resources expended	<u>107,155</u>	<u>115,899</u>
Net income	<u>25,406</u>	<u>31,317</u>

This page does not form part of the statutory financial statements

FIRST STEPS WINDSOR

England & Wales - Charity number 1078387

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020
FOR
FIRST STEPS PRE-SCHOOL**

Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ

FIRST STEPS PRE-SCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 10
Detailed Statement of Financial Activities	11 to 12

FIRST STEPS PRE-SCHOOL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1078387

Principal address

Manor Youth Centre
7 Hanover Way
Windsor
Berkshire
SL4 5NL

Trustees

Mrs K Bush
Mrs S McCormack
Ms N Pryer

Independent Examiner

Darren Parsons
F.C.C.A
Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ

Approved by order of the board of trustees on 6-4-21 and signed on its behalf by:



.....
Mrs K Bush - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FIRST STEPS PRE-SCHOOL**

Independent examiner's report to the trustees of First Steps Pre-School

I report to the charity trustees on my examination of the accounts of First Steps Pre-School (the Trust) for the year ended 31 August 2020.

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 Act and in carrying out my examination I have followed all 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 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Darren Parsons
F.C.C.A
Stiles & Company
Chartered Certified Accountants
2 Lake End Court
Taplow
Maidenhead
Berkshire
SL6 0JQ

Date: 6-4-21.....

FIRST STEPS PRE-SCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

				31.8.20	31.8.19	
	Notes	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		9,154	134,117	-	143,271	126,805
Other trading activities	2		-	-	0	518
JRS grant income		3,937			3,937	
Investment income	3	<u>8</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>6</u>
Total		13,099	134,117	-	147,216	127,329
EXPENDITURE ON						
Raising funds		2,059	109,786	-	111,845	102,779
Other		<u>840</u>	<u>3,214</u>	<u>-</u>	<u>4,054</u>	<u>3,400</u>
Total		2,899	113,000	-	115,899	106,179
NET INCOME		10,200	21,117	-	31,317	21,150
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>132,441</u>	<u>102,017</u>	550	<u>235,008</u>	<u>213,858</u>
TOTAL FUNDS CARRIED FORWARD		<u>142,641</u>	<u>123,134</u>	<u>550</u>	<u>266,325</u>	<u>235,008</u>

The notes form part of these financial statements

FIRST STEPS PRE-SCHOOL

**BALANCE SHEET
31 AUGUST 2020**

				31.8.20	31.8.19	
	Notes	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £	Total funds £
FIXED ASSETS						
Tangible assets	8	2,280	6,627	-	8,907	4,234
CURRENT ASSETS						
Debtors	9	-	-	-	-	-
Cash at bank and in hand		<u>140,932</u>	<u>119,131</u>	<u>-</u>	<u>260,063</u>	<u>234,553</u>
		140,932	119,131	-	260,063	234,553
CREDITORS						
Amounts falling due within one year	10	(580)	(2,067)	-	(2,647)	(3,780)
		<u>140,352</u>	<u>117,064</u>	<u>-</u>	<u>257,416</u>	<u>230,773</u>
NET CURRENT ASSETS						
		<u>140,352</u>	<u>117,064</u>	<u>-</u>	<u>257,416</u>	<u>230,773</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		142,632	123,691	-	266,323	235,007
		<u>142,632</u>	<u>123,691</u>	<u>-</u>	<u>266,323</u>	<u>235,007</u>
NET ASSETS						
		<u>142,632</u>	<u>123,691</u>	<u>-</u>	<u>266,323</u>	<u>235,007</u>
FUNDS						
Unrestricted funds	12				142,632	132,441
Restricted funds					<u>123,691</u>	<u>102,566</u>
TOTAL FUNDS					<u>266,323</u>	<u>235,007</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6-4-21 and were signed on its behalf by:


.....
K Bush - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

FIRST STEPS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

2. OTHER TRADING ACTIVITIES

	31.8.20	31.8.19
	£	£
Fundraising events	-	518
JRS grant income	<u>3,937</u>	<u>-</u>

3. INVESTMENT INCOME

	31.8.20	31.8.19
	£	£
Deposit account interest	<u>8</u>	<u>6</u>

4. INDEPENDENT EXAMINERS FEE

During the year the Charity incurred expenditure in relation to the Independent examiner's statement of £900 including VAT (2019: £900)

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.20	31.8.19
Education	10	10

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	11,314	115,491	-	126,805
Other trading activities	518	-	-	518
Investment income	<u>6</u>	<u>-</u>	<u>-</u>	<u>6</u>
Total	11,838	115,491	-	127,329
EXPENDITURE ON				
Raising funds	2,175	100,604	-	102,779
Other	-	3,400	-	3,400

FIRST STEPS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Restricted fixed asset funds £	Total funds £
Total	2,175	104,004	-	106,179
NET INCOME	9,663	11,487	-	21,150

RECONCILIATION OF FUNDS

Total funds brought forward	122,778	90,530	550	213,858
TOTAL FUNDS CARRIED FORWARD	<u>132,441</u>	<u>102,017</u>	<u>550</u>	<u>235,008</u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2019 and 31 August 2020	<u>1,091</u>	<u>19,571</u>	<u>1,150</u>	<u>21,812</u>
DEPRECIATION				
At 1 September 2019	862	8,996	820	10,678
Charge for year	<u>46</u>	<u>2,115</u>	<u>66</u>	<u>2,227</u>
At 31 August 2020	<u>908</u>	<u>11,111</u>	<u>886</u>	<u>12,905</u>
NET BOOK VALUE				
At 31 August 2019	<u>286</u>	<u>4,595</u>	<u>412</u>	<u>5,293</u>
At 31 August 2020	<u>183</u>	<u>8,460</u>	<u>264</u>	<u>8,907</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Other debtors	<u>-</u>	<u>-</u>

FIRST STEPS PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Trade creditors	1,278	2,888
Taxation and social security		113
Other creditors	<u>1,369</u>	<u>779</u>
	<u>2,647</u>	<u>3,780</u>

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.20	31.8.19
	£	£
Within one year	<u>8,000</u>	<u>8,000</u>

12. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	132,441	10,200	142,641
Restricted funds			
Education	102,017	21,117	123,134
Restricted Fixed Asset	<u>550</u>	<u>-</u>	<u>550</u>
	<u>102,567</u>	<u>21,117</u>	<u>123,684</u>
TOTAL FUNDS	<u>235,008</u>	<u>31,317</u>	<u>266,325</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	13,099	(2,899)	10,200
Restricted funds			
Education	134,117	(113,000)	21,117
	<u>147,216</u>	<u>(115,899)</u>	<u>31,317</u>
TOTAL FUNDS	<u>147,216</u>	<u>(115,899)</u>	<u>31,317</u>

FIRST STEPS PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	122,778	9,663	132,441
Restricted funds			
Education	90,529	11,487	102,016
Restricted Fixed Asset	<u>550</u>	<u>-</u>	<u>550</u>
	<u>91,079</u>	<u>11,487</u>	<u>102,566</u>
TOTAL FUNDS	<u><u>213,857</u></u>	<u><u>21,150</u></u>	<u><u>235,007</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,838	(2,175)	9,663
Restricted funds			
Education	<u>115,491</u>	<u>(104,004)</u>	<u>11,487</u>
TOTAL FUNDS	<u><u>127,329</u></u>	<u><u>(106,179)</u></u>	<u><u>21,150</u></u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020

FIRST STEPS PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	31.8.20 £	31.8.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	-
Grants	138,054	115,491
Pre-school fees	<u>9,154</u>	<u>11,314</u>
	147,208	126,805
Other trading activities		
Fundraising events	-	518
Investment income		
Deposit account interest	<u>8</u>	<u>6</u>
Total incoming resources	147,216	127,329
EXPENDITURE		
Raising donations and legacies		
Wages, National Ins & Pension	98,930	87,398
Other operating leases	3,521	7,781
Insurance	432	425
Postage and stationery	266	179
Materials and equipment	5,922	5,318
Staff welfare	373	304
Staff training	27	-
Recruitment	48	105
Plant and machinery	46	57
Fixtures and fittings	2,115	919
Computer equipment	<u>66</u>	<u>82</u>
	111,746	102,568
Other trading activities		
Photographs	99	211
Support costs		
Management		
Telephone	590	558
Sundries	48	185
Repairs and Renewals	<u>944</u>	<u>459</u>
	1,582	1,202
Governance costs		
Independent examiner's fees	900	900
Carried forward	900	900

This page does not form part of the statutory financial statements

FIRST STEPS PRE-SCHOOL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	31.8.20	31.8.19
	£	£
Governance costs		
Brought forward	900	900
Accountancy and legal fees	1,522	1,248
Ofsted fee	<u>50</u>	<u>50</u>
	<u>2,472</u>	<u>2,198</u>
Total resources expended	<u>115,899</u>	<u>106,179</u>
Net income	<u><u>31,317</u></u>	<u><u>21,150</u></u>

This page does not form part of the statutory financial statements