# THE SHORE PRE-SCHOOL

England & Wales · Charity number 1080344

## Details

| | |
|---|---|
| Status | Registered |
| Legal form | Other |
| Registered | 2000-04-14 |
| Register | View on the Charity Commission register |

## Contact

| | |
|---|---|
| Address | Weston Shore First School<br>Foxcott Close<br>Southampton<br>SO19 9JQ |
| Phone | 02380431198 |
| Email | shorepreschool@hotmail.com |

## Activities

**Objects:** THE AIMS OF THE PRE-SCHOOL ARE 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, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, 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 WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(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 AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** Provision of supervised Pre-school learning and play in Southampton.

## Classification

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

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE WESTON, SOUTHAMPTON.
- Southampton City

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £0 | £501,916 | £196,340 | 27 |
| 2024-03-31 | £471,551 | £422,312 | - | - |
| 2023-03-31 | £262,434 | £243,014 | - | - |
| 2022-03-31 | £218,399 | £234,816 | - | - |
| 2021-03-31 | £233,953 | £221,545 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| Gemma Giles | | 2024-03-15 |
| Katrina Constable | | 2024-03-15 |
| Maxine Pothecary | | 2024-03-15 |

## Linked charities

- THE SHORE WOOLSTON (1080344-1)

# Accounts

Charity number 1080344

# The Shore Pre-School

Unaudited Accounts

31 March 2025

**The Shore Pre-School**
**Contents**

**The Shore Pre-School**
**Information**

**Trustees**
Miss K Constable (Chairperson)
Ms G Giles
Ms M Pothecary

**Accountants**
Cochrane & Co Accountants Limited
38 Kings Road
Lee-on-the-Solent
Hampshire
PO13 9NU

**Bankers**
Lloyds TSB Plc
Woolston Branch
Southampton

**Address**
Weston Shore Infants School
Foxcott Close
Weston
Southampton
Hampshire
SO19 7JQ

**The Shore Pre-School**
**Trustee's annual report**
**for the year ended 31 March 2025**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's constituition, the Charities Act 2011 and the Charities SORP.

**Governing document**
The organisation is constituted with charitable principles governed by a Standard Pre-School Learning Alliance (PLA) constitution. In the event of the organisation being dissolved, the members have no liabilities. Any assets would be transferred to the PLA.

**Manangement committee**
Committee members are elected for a term of one year, and can be re-elected for a total term not to exceed ten consecutive years.

**Membership**
Membership is divided into two types, family and affiliate. Family membership covers parents and guardians of children attending the pre-school. Affiliate membership is open to individuals, organisations or other bodies interested in supporting the aims of the pre-school.

**Objects and activities**
The organisation's aims are to enhance the development and education, primarily under the statutory school age. The organisation promotes these aims through offering appropriate play, education and care facilities.

**Public benefit**
The main activities for public benefit undertaken during the year were the provision of child care sessions from Monday to Friday for 38 weeks of the year.

The trustees are responsible for the overall running of the pre-school and held regular meetings during the year. The trustees have had regard to the guidance on public benefit issued by the Charities Commission, when exercising any powers or duties to which the guidance may be relevant.

**Reserves policy**
The trustees have decided that reserves are required to; cover short term expenditure incurred whilst waiting for the next funding payment, provide security for the future of the pre-school, enable the pre-school to meet statutory requirements for sick pay for it's staff and to meet redundancy costs in the event of the pre-school closing.

At 31 March 2025 unrestricted reserves totalled £182,091 and restricted reserves totalled £14,249, giving total reserves of £196,340.

**The Shore Pre-School**
**Trustee's annual report**
**for the year ended 31 March 2025**

**Financial review and funding**

The principal funding source continues to be the subsidy provided by Southampton City Council. These funds are topped up by the fees charged to parents and guardians, together with the other fund raising activities.

This year the organisation has continued to expand the education and care facilities to include specific staff training and equipment for special needs children.

The organisation continues to work towards raising money for capital equipment.

**Statement of trustees responsibilities;**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

-select suitable accounting policies and then apply them consistently;
-observe the methods and principles in the Charities SORP 2015 (FRS 102);
-make judgements and estimates that are reasonable and prudent;
-state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the management committee on 19.12.25

Signed on it's behalf by;

KN Constable

Katrina Constable
**Chair**

**The Shore Pre-School**
**Registered charity number 1080344**
**Independent Examiner's Report to the Trustees of The Shore Pre-School on the accounts for the Year ended 31 March 2025**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2025, which are set out on pages 5 to 8.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed applicable Directions given by the charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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 charity 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.

J Cochrane, FCA Cochrane

ICAEW
Cochrane & Co Accountants Limited, 38 Kings Road, Lee-on-the-Solent, Hampshire, PO13 9NU

12/01/2026

**The Shore Pre-School**
**Statement of Financial Activities**
**for the year ended 31 March 2025**

| | Unrestricted funds £ | Restricted funds £ | Total Funds 2025 £ | Total Funds 2024 £ |
|---|---|---|---|---|
| **Incoming resources** | | | | |
| Grants | 237,720 | 191,543 | 429,263 | 382,400 |
| Fees | 13,124 | 12,493 | 25,617 | 39,859 |
| Fundraising | 307 | 248 | 555 | 743 |
| Bank interest | 1,129 | - | 1,129 | 1,067 |
| Transferred from Weston Pre-School | - | - | - | 10,312 |
| Other grants | 33,257 | 24,274 | 57,531 | 37,170 |
| Other | - | 5,700 | 5,700 | - |
| **Total Incoming resources** | 285,537 | 234,258 | 519,795 | 471,551 |
| **Resources expended** | | | | |
| **Fee earning activities** | | | | |
| Wages and salaries | 211,195 | 184,395 | 395,590 | 323,236 |
| Employer's NI | 11,829 | 9,639 | 21,468 | 13,485 |
| Employers pension | 3,745 | 2,757 | 6,502 | 4,777 |
| Staff benefits | 1,497 | 1,613 | 3,110 | 2,488 |
| Rent | 11,961 | 14,196 | 26,157 | 26,920 |
| Insurance | 790 | - | 790 | 1,647 |
| Recruitment | 284 | - | 284 | 551 |
| Milk | 1,276 | 880 | 2,156 | 2,113 |
| Clothing costs | 800 | 1,390 | 2,190 | 2,123 |
| Trips and events | 200 | 545 | 745 | 1,358 |
| Christmas | 34 | 220 | 254 | 576 |
| Equipment, including garden | 5,626 | 5,988 | 11,614 | 15,117 |
| | 249,237 | 221,623 | 470,860 | 394,391 |

**The Shore Pre-School**
**Statement of Financial Activities**
**for the year ended 31 March 2025**

| | | | | |
|---|---|---|---|---|
| **Governance costs** | | | | |
| Bookkeeping | 1,320 | 1,140 | 2,460 | 2,380 |
| Stationery, postage and photocopying | 2,805 | 1,768 | 4,573 | 3,416 |
| Accountancy | 1,742 | 1,230 | 2,972 | 2,783 |
| Telephone | 1,114 | 772 | 1,886 | 1,283 |
| Repairs and renewals-property | 674 | 359 | 1,033 | 2,952 |
| Subscriptions | - | 35 | 35 | 85 |
| Staff training | 1,197 | 1,251 | 2,448 | 2,437 |
| Depreciation | 2,974 | 4,793 | 7,767 | 6,096 |
| DBS | 321 | 267 | 588 | 744 |
| Cleaning | 4,923 | 1,807 | 6,730 | 4,505 |
| Bank charges | - | 95 | 95 | - |
| Other | 335 | 134 | 469 | 1,240 |
| | 17,405 | 13,651 | 31,056 | 27,921 |
| **Total resources expended** | 266,642 | 235,274 | 501,916 | 422,312 |
| **Net incoming resources** | 18,895 | - 1,016 | 17,879 | 49,239 |
| **Reconciliation of funds;** | | | | |
| Total funds brought forward | 163,196 | 15,265 | 178,461 | 129,222 |
| **Total funds carried forward** | 182,091 | 14,249 | 196,340 | 178,461 |

**The Shore Pre-School**
**Statement of Financial Position**
**as at 31 March 2025**

| | Notes | | 2025 | | 2024 |
|---|---|---|---|---|---|
| | | | £ | | £ |
| **Fixed assets** | | | | | |
| Equipment, machinery and motor vehicles | 12 | | 23,300 | | 18,287 |
| **Current assets** | | | | | |
| Stock of clothing | | 150 | | 150 | |
| Outstanding fees | | 3,245 | | 3,748 | |
| Cash at bank | | 172,766 | | 161,010 | |
| Prepayments | | - | | 790 | |
| | | 176,161 | | 165,698 | |
| **Current liabilities** | | | | | |
| Accruals | | 3,121 | | 5,524 | |
| **Net current assets** | | | 173,040 | | 160,174 |
| **Net assets** | | | 196,340 | | 178,461 |
| **Funds of charity** | | | | | |
| Unrestricted fund | | | 163,196 | | 129,222 |
| Net unrestricted surplus for the year | | | 18,895 | | 33,974 |
| Restricted fund | | | 14,249 | | 15,265 |
| | | | 196,340 | | 178,461 |

These accounts were approved by the trustees on 19.12.25 and signed on it's behalf by;

Katrina Constable
**Chair**

**The Shore Pre-School**
**Notes to the Accounts**
**for the year ended 31 March 2025**

## 1 Accounting policies

### Basis of preparation of accounts

The accounts have been compiled on an accruals basis for the information of the pre-school committee and it's members. As such, the preparation of these accounts is governed by the SORP (FRS 102) and with the Charities Act 2011.

The accounts include the transactions of both The Shore Pre-School and it's linked charity. The linked charities figures are included in restricted funds.

The charity is unincorporated.
The charity is a public benefit entity.

### Incoming resources

All incoming resources are included in the Statement of Financial Activities, when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular catagories of income:

Fee income is received from the local Education Authority and from parents and guardians. This is included in the accounts on a receivable basis.

Clothing, brochures and items for resale are included as income when they are sold.

Income from grants and subsidies are accounted for when received.

### Outgoing resources

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the organisation delivering its services to the members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the organisation.

### Fund accounting

Unrestricted funds are available for use at the discretion of the management committee in furtherance of the aims of the organisation. Restricted funds represent the funds of the linked charity.

### Stocks

Stock represents the value of unsold clothing and brochures at the balance sheet date.

### Depreciation

Depreciation has been provided at 25% reducing balance

**The Shore Pre-School**
**Notes to the Accounts**
**for the year ended 31 March 2025**

2 **Pre-School Learning Alliance**
The pre-school is a member of the Pre-School Learning Alliance, and as such, is exempt from taxation on its activities.

3 **Management Committee**
No members of the management committee received any remuneration during the year.

No committee member or other person related to the charity had any personal interest in any contract or transaction enetered into by the organisation during the year.

4 **Accumulated Fund**
All funds and assets are for the benefit of the pre-school members.

5 **Employee numbers**
There were 27 employees during the year (2024 29 employees).

6 **Presentation currency**
The accounts are presented in Sterling.

7 **Independent examiners fees**
During the year fees of £2,784 were paid to the Independent examiner.

8 **Trustee remuneration**
During the year two trustees were paid remuneration as follows;
Ms G Giles £46,340
M Pothecary £34,584
Amounts were paid via their contracts of employment with the pre-school.

9 **Trustees expenses**
No expenses were paid to trustees in the year.

10 **Employees**
No individual employee was paid over £60,000.

11 **Related party transactions.**
There are no related party transactions.

## The Shore Pre-School
## Notes to the Accounts
## for the year ended 31 March 2025

### 12 Plant, machinery and motor vehicles

| | Plant and machinery £ |
|---|---|
| **Cost** | |
| At 1 April 2024 | 45,589 |
| Additions | 12,780 |
| At 31 March 2025 | 58,369 |
| **Depreciation** | |
| At 1 April 2024 | 27,302 |
| Charge for the year | 7,767 |
| At 31 March 2025 | 35,069 |
| **Net book value** | |
| At 31 March 2025 | 23,300 |
| At 31 March 2024 | 18,287 |

Of the assets purchased during the year £2,547 related to the linked charity.

THE SHORE PRE-SCHOOL

England & Wales - Charity number 1080344

# Accounts

Charity number 1080344

# The Shore Pre-School

Unaudited Accounts

31 March 2024

**The Shore Pre-School**
**Contents**

## The Shore Pre-School
## Information

**Trustees**
Miss K Constable (Chairperson)
Ms G Giles
Ms M Pothecary

**Accountants**
Cochrane & Co Accountants Limited
38 Kings Road
Lee-on-the-Solent
Hampshire
PO13 9NU

**Bankers**
Lloyds TSB Plc
Woolston Branch
Southampton

**Address**
Weston Shore Infants School
Foxcott Close
Weston
Southampton
Hampshire
SO19 7JQ

**The Shore Pre-School**
**Trustee's annual report**
**for the year ended 31 March 2024**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's constituition, the Charities Act 2011 and the Charities SORP.

**Governing document**
The organisation is constituted with charitable principles governed by a Standard Pre-School Learning Alliance (PLA) constitution. In the event of the organisation being dissolved, the members have no liabilities. Any assets would be transferred to the PLA.

**Manangement committee**
Committee members are elected for a term of one year, and can be re-elected for a total term not to exceed ten consecutive years.

**Membership**
Membership is divided into two types, family and affiliate. Family membership covers parents and guardians of children attending the pre-school. Affiliate membership is open to individuals, organisations or other bodies interested in supporting the aims of the pre-school.

**Objects and activities**
The organisation's aims are to enhance the development and education, primarily under the statutory school age. The organisation promotes these aims through offering appropriate play, education and care facilities.

**Public benefit**
The main activities for public benefit undertaken during the year were the provision of child care sessions from Monday to Friday for 38 weeks of the year.

The trustees are responsible for the overall running of the pre-school and held regular meetings during the year. The trustees have had regard to the guidance on public benefit issued by the Charities Commission, when exercising any powers or duties to which the guidance may be relevant.

**Reserves policy**
The trustees have decided that reserves are required to; cover short term expenditure incurred whilst waiting for the next funding payment, provide security for the future of the pre-school, enable the pre-school to meet statutory requirements for sick pay for it's staff and to meet redundancy costs in the event of the pre-school closing.

At 31 March 2024 unrestricted reserves totalled £163,196 and restricted reserves totalled £15,265, giving total reserves of £178,461.

## The Shore Pre-School
## Trustee's annual report
## for the year ended 31 March 2024

**Financial review and funding**

The principal funding source continues to be the subsidy provided by Southampton City Council. These funds are topped up by the fees charged to parents and guardians, together with the other fund raising activities.

This year the organisation has continued to expand the education and care facilities to include specific staff training and equipment for special needs children.

The organisation continues to work towards raising money for capital equipment.

**Statement of trustees responsibilities;**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

-select suitable accounting policies and then apply them consistently;
-observe the methods and principles in the Charities SORP 2015 (FRS 102);
-make judgements and estimates that are reasonable and prudent;
-state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the management committee on

Signed on it's behalf by;

Katrina Constable
**Chair**

**The Shore Pre-School**
**Registered charity number 1080344**
**Independent Examiner's Report to the Trustees of The Shore Pre-School on the accounts for the Year ended 31 March 2024**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 5 to 8.

## Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed applicable Directions given by the charity Commission under section 145(5)(b) of the Act.

## Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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 charity 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.

J Cochrane, FCA

ICAEW
Cochrane & Co Accountants Limited, 38 Kings Road, Lee-on-the-Solent, Hampshire, PO13 9NU

**The Shore Pre-School**
**Statement of Financial Activities**
**for the year ended 31 March 2024**

| | Unrestricted funds | Restricted funds | Total Funds 2024 | Total Funds 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Incoming resources** | | | | |
| Grants | 225,816 | 156,584 | 382,400 | 205,379 |
| Fees | 21,503 | 18,356 | 39,859 | 22,241 |
| Fundraising | 530 | 213 | 743 | 565 |
| Bank interest | 1,067 | 0 | 1,067 | 182 |
| Transferred from Weston Pre-School | - | 10,312 | 10,312 | - |
| Other grants | - | 37,170 | 37,170 | 34,067 |
| **Total Incoming resources** | 248,916 | 222,635 | 471,551 | 262,434 |
| | | | | |
| **Resources expended** | | | | |
| **Fee earning activities** | | | | |
| Wages and salaries | 168,345 | 154,891 | 323,236 | 199,189 |
| Employer's NI | 7,787 | 5,698 | 13,485 | 5,426 |
| Employers pension | 3,252 | 1,525 | 4,777 | 2,962 |
| Staff benefits | 985 | 1,503 | 2,488 | 2,394 |
| Rent | 11,960 | 14,960 | 26,920 | 11,443 |
| Insurance | 1,041 | 606 | 1,647 | 1,003 |
| Recruitment | 227 | 324 | 551 | 131 |
| Milk | 1,221 | 892 | 2,113 | 2,682 |
| Clothing costs | 304 | 1,819 | 2,123 | 772 |
| Trips and events | 677 | 681 | 1,358 | 643 |
| Christmas | 103 | 473 | 576 | 132 |
| Equipment, including garden | 3,346 | 11,771 | 15,117 | 2,538 |
| | 199,248 | 195,143 | 394,391 | 229,315 |

**The Shore Pre-School**
**Statement of Financial Activities**
**for the year ended 31 March 2024**

| | | | | |
|---|---|---|---|---|
| **Governance costs** | | | | |
| Bookkeeping | 1,450 | 930 | 2,380 | 1,230 |
| Stationery, postage and photocopying | 1,582 | 1,834 | 3,416 | 1,008 |
| Accountancy | 1,763 | 1,020 | 2,783 | 1,242 |
| Telephone | 1,283 | 0 | 1,283 | 902 |
| Repairs and renewals-property | 1,311 | 1,641 | 2,952 | 71 |
| Subscriptions | 50 | 35 | 85 | 285 |
| Staff training | 1,082 | 1,355 | 2,437 | 3,870 |
| Depreciation | 3,117 | 2,979 | 6,096 | 2,173 |
| DBS | 240 | 504 | 744 | 129 |
| Cleaning | 3,258 | 1,247 | 4,505 | 2,420 |
| Other | 558 | 682 | 1,240 | 369 |
| | 15,694 | 12,227 | 27,921 | 13,699 |
| **Total resources expended** | 214,942 | 207,370 | 422,312 | 243,014 |
| **Net incoming resources** | 33,974 | 15,265 | 49,239 | 19,420 |
| **Reconciliation of funds;** | | | | |
| Total funds brought forward | 129,222 | 0 | 129,222 | 109,802 |
| **Total funds carried forward** | 163,196 | 15,265 | 178,461 | 129,222 |

**The Shore Pre-School**
**Statement of Financial Position**
**as at 31 March 2024**

| | Notes | | 2024 £ | | 2023 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Equipment, machinery and motor vehicles | 12 | | 18,287 | | 6,518 |
| **Current assets** | | | | | |
| Stock of clothing | | 150 | | 150 | |
| Outstanding fees | | 3,748 | | 696 | |
| Cash at bank | | 161,010 | | 122,316 | |
| Cash in hand | | - | | 585 | |
| Prepayments | | 790 | | 1,032 | |
| | | 165,698 | | 124,779 | |
| **Current liabilities** | | | | | |
| Accruals | | 5,524 | | 2,075 | |
| **Net current assets** | | | 160,174 | | 122,704 |
| **Net assets** | | | 178,461 | | 129,222 |
| **Funds of charity** | | | | | |
| Unrestricted fund | | | 129,222 | | 109,802 |
| Net unrestricted surplus for the year | | | 33,974 | | 19,420 |
| Restricted fund | | | 15,265 | | - |
| | | | 178,461 | | 129,222 |

These accounts were approved by the trustees on and signed on it's behalf by;

Katrina Constable
**Chair**

## The Shore Pre-School
## Notes to the Accounts
## for the year ended 31 March 2024

**1 Accounting policies**

**Basis of preparation of accounts**
The accounts have been compiled on an accruals basis for the information of the pre-school committee and it's members. As such, the preparation of these accounts is governed by the SORP (FRS 102) and with the Charities Act 2011.

The accounts include the transactions of both The Shore Pre-School and it's linked charity. The linked charities figures are included in restricted funds.

The charity is unincorporated.
The charity is a public benefit entity.

**Incoming resources**
All incoming resources are included in the Statement of Financial Activities, when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular catagories of income:

Fee income is received from the local Education Authority and from parents and guardians. This is included in the accounts on a receivable basis.

Clothing, brochures and items for resale are included as income when they are sold.

Income from grants and subsidies are accounted for when received.

**Outgoing resources**
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the organisation delivering its services to the members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the organisation.

**Fund accounting**
Unrestricted funds are available for use at the discretion of the management committee in furtherance of the aims of the organisation. Restricted funds represent the funds of the linked charity.

**Stocks**
Stock represents the value of unsold clothing and brochures at the balance sheet date.

**Depreciation**
Depreciation has been provided at 25% reducing balance

**The Shore Pre-School**
**Notes to the Accounts**
**for the year ended 31 March 2024**

**2 Pre-School Learning Alliance**
The pre-school is a member of the Pre-School Learning Alliance, and as such, is exempt from taxation on its activities.

**3 Management Committee**
No members of the management committee received any remuneration during the year.

No committee member or other person related to the charity had any personal interest in any contract or transaction enetered into by the organisation during the year.

**4 Accumulated Fund**
All funds and assets are for the benefit of the pre-school members.

**5 Employee numbers**
There were 29 employees during the year (2023 17 employees).

**6 Presentation currency**
The accounts are presented in Sterling.

**7 Independent examiners fees**
During the year fees of £1,242 were paid to the Independent examiner.

**8 Trustee remuneration**
During the year two trustees were paid remuneration as follows;
Ms G Giles £43,496
M Pothecary £33,553
Amounts were paid via their contracts of employment with the pre-school.

**9 Trustees expenses**
No expenses were paid to trustees in the year.

**10 Employees**
No individual employee was paid over £60,000.

**11 Related party transactions.**
There are no related party transactions.

## The Shore Pre-School
## Notes to the Accounts
## for the year ended 31 March 2024

### 12 Plant, machinery and motor vehicles

| | Plant and machinery £ |
|---|---|
| **Cost** | |
| At 1 April 2023 | 27,724 |
| Additions | 17,865 |
| At 31 March 2024 | 45,589 |
| **Depreciation** | |
| At 1 April 2023 | 21,206 |
| Charge for the year | 6,096 |
| At 31 March 2024 | 27,302 |
| **Net book value** | |
| At 31 March 2024 | 18,287 |
| At 31 March 2023 | 6,518 |

Of the assets purchased during the year £11,917 related to the linked charity.

# Accounts

**Charity number 1080344**

# The Shore Pre-School

Unaudited Accounts

31 March 2023

**The Shore Pre-School**
## Contents

**The Shore Pre-School**
**Information**

**Trustees**


**Accountants**
Cochrane & Co Accountants Limited
38 Kings Road
Lee-on-the-Solent
Hampshire
PO13 9NU

**Bankers**
Lloyds TSB Plc
Woolston Branch
Southampton

**Address**
Weston Shore Infants School
Foxcott Close
Weston
Southampton
Hampshire
SO19 7JQ

**The Shore Pre-School**
**Structure, Governance and Management**
**Trustee's annual report**
**for the year ended 31 March 2023**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's constituition, the Charities Act 2022 and the Charities SORP.

### Governing document
The organisation is constituted with charitable principles governed by a Standard Pre-School Learning Alliance (PLA) constitution. In the event of the organisation being dissolved, the members have no liabilities. Any assets would be transferred to the PLA.

### Manangement committee
Committee members are elected for a term of one year, and can be re-elected for a total term not to exceed ten consecutive years.

### Membership
Membership is divided into two types, family and affiliate. Family membership covers parents and guardians of children attending the pre-school. Affiliate membership is open to individuals, organisations or other bodies interested in supporting the aims of the pre-school.

### Objects and activities
The organisation's aims are to enhance the development and education, primarily under the statutory school age. The organisation promotes these aims through offering appropriate play, education and care facilities.

### Public benefit
The main activities for public benefit undertaken during the year were the provision of child care sessions from Monday to Friday for 38 weeks of the year.

The trustees are responsible for the overall running of the pre-school and held regular meetings during the year. The trustees have had regard to the guidance on public benefit issued by the Charities Commission, when exercising any powers or duties to which the guidance may be relevant.

### Reserves policy
The trustees have decided that reserves are required to; cover short term expenditure incurred whilst waiting for the next funding payment, provide security for the future of the pre-school, enable the pre-school to meet statutory requirements for sick pay for it's staff and to meet redundancy costs in the event of the pre-school closing.

At 31 March 2023 unrestricted reserves totalled £129,222 and restricted reserves totalled £nil, giving total reserves of £129,222.

**The Shore Pre-School**
**Structure, Governance and Management**
**Trustee's annual report**
**for the year ended 31 March 2023**

**Financial review and funding**
The principal funding source continues to be the subsidy provided by Southampton City Council. These funds are topped up by the fees charged to parents and guardians, together with the other fund raising activities.

This year the organisation has continued to expand the education and care facilities to include specific staff training and equipment for special needs children.

The organisation continues to work towards raising money for capital equipment.

**Statement of trustees responsibilities;**
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

-select suitable accounting policies and then apply them consistently;
-observe the methods and principles in the Charities SORP 2015 (FRS 102);
-make judgements and estimates that are reasonable and prudent;
-state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the management committee on 18.01.24

Signed on it's behalf by;

K N Constable

Katrina Constable
**Chair**

**The Shore Pre-School**
**Registered charity number 1080344**
**Independent Examiner's Report to the Trustees of The Shore Pre-School on the accounts for the Year ended 31 March 2023**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2023, which are set out on pages 5 to 8.

**<u>Responsibilities and basis of report</u>**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2022 ('the Act').

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

**<u>Independent Examiner's Statement</u>**

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 charity 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.

J Cochrane, FCA Cochrane & Co 29 January 2024

Cochrane & Co Accountants Limited, 38 Kings Road, Lee-on-the-Solent, Hampshire, PO13 9NU

**The Shore Pre-School**
**Statement of Financial Activities**
**for the year ended 31 March 2023**

| | Unrestricted funds £ | Restricted funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|---|---|---|---|---|
| **Incoming resources** | | | | |
| Grants | 205,379 | - | 205,379 | 188,401 |
| Fees | 22,241 | - | 22,241 | 13,185 |
| Fundraising | 565 | - | 565 | 231 |
| Bank interest | 182 | - | 182 | 9 |
| Donations | - | - | - | 601 |
| Other grants | - | 34,067 | 34,067 | 15,840 |
| Other | - | - | - | 132 |
| **Total Incoming resources** | 228,367 | 34,067 | 262,434 | 218,399 |
| | | | | |
| **Resources expended** | | | | |
| **Fee earning activities** | | | | |
| Wages and salaries | 165,122 | 34,067 | 199,189 | 186,266 |
| Employer's NI | 5,426 | - | 5,426 | 5,719 |
| Employers pension | 2,962 | - | 2,962 | 2,810 |
| Staff benefits | 2,394 | | 2,394 | 800 |
| Rent | 11,443 | - | 11,443 | 10,751 |
| Insurance | 1,003 | - | 1,003 | 981 |
| Recruitment | 131 | - | 131 | 148 |
| Milk | 2,682 | - | 2,682 | 4,537 |
| Clothing costs | 772 | - | 772 | 1,584 |
| Fundraising costs | 0 | - | - | 43 |
| Trips and events | 643 | - | 643 | - |
| Christmas | 132 | - | 132 | 531 |
| Equipment, including garden | 2,538 | - | 2,538 | 7,451 |
| | 195,248 | 34,067 | 229,315 | 221,621 |

**The Shore Pre-School**
**Statement of Financial Activities**
**for the year ended 31 March 2023**

| | | | | |
|---|---|---|---|---|
| **Governance costs** | | | | |
| Bookkeeping | 1,230 | - | 1,230 | 1,180 |
| Stationery, postage and photocopying | 1,008 | - | 1,008 | 1,096 |
| Accountancy | 1,242 | - | 1,242 | 1,146 |
| Telephone | 902 | - | 902 | 637 |
| Repairs and renewals-property | 71 | - | 71 | 156 |
| Subscriptions | 285 | - | 285 | 50 |
| Staff training | 3,870 | - | 3,870 | 2,330 |
| Depreciation | 2,173 | - | 2,173 | 2,672 |
| DBS | 129 | - | 129 | 448 |
| Cleaning | 2,420 | - | 2,420 | 1,623 |
| Other | 369 | - | 369 | 1,857 |
| | 13,699 | - | 13,699 | 13,195 |
| **Total resources expended** | 208,947 | 34,067 | 243,014 | 234,816 |
| **Net incoming resources** | 19,420 | 0 | 19,420 | (16,417) |
| **Reconciliation of funds;** | | | | |
| Total funds brought forward | 109,802 | 0 | 109,802 | 126,219 |
| **Total funds carried forward** | 129,222 | 0 | 129,222 | 109,802 |

**The Shore Pre-School**
**Statement of Financial Position**
**as at 31 March 2023**

| | Notes | | 2023 £ | | 2022 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Equipment, machinery and motor vehicles | 12 | | 6,518 | | 8,013 |
| **Current assets** | | | | | |
| Stock of clothing | | 150 | | 150 | |
| Outstanding fees | | 696 | | 668 | |
| Cash at bank | | 122,316 | | 101,952 | |
| Cash in hand | | 585 | | 501 | |
| Prepayments | | 1,032 | | 1,002 | |
| | | 124,779 | | 104,273 | |
| **Current liabilities** | | | | | |
| Accruals | | 2,075 | | 2,484 | |
| **Net current assets** | | | 122,704 | | 101,789 |
| **Net assets** | | | 129,222 | | 109,802 |
| **Unrestricted funds** | | | | | |
| General fund | | | 109,802 | | 126,219 |
| Net surplus/(deficit) for the year | | | 19,420 | | (16,417) |
| | | | 129,222 | | 109,802 |

These accounts were approved by the trustees on 18.01.24 and signed on it's behalf by;

Katrina Constable
**Chair**

## 1 Accounting policies

**Basis of preparation of accounts**
The accounts have been compiled on an accruals basis for the information of the pre-school committee and it's members. As such, the preparation of these accounts is governed by the SORP (FRS 102).

The charity is unincorporated.
The charity is a public benefit entity.

**Incoming resources**
All incoming resources are included in the Statement of Financial Activities, when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular catagories of income:

Fee income is received from the local Education Authority and from parents and guardians. This is included in the accounts on a received basis.

Clothing, brochures and items for resale are included as income when they are sold.

Income from grants and subsidies are accounted for when received.

**Outgoing resources**
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the organisation delivering its services to the members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the organisation.

**Fund accounting**
Unrestricted funds are available for use at the discretion of the management committee in furtherance of the aims of the organisation.

**Stocks**
Stock represents the value of unsold clothing and brochures at the balance sheet date.

**Depreciation**
Depreciation has been provided at 25% reducing balance

**The Shore Pre-School**
**Notes to the Accounts**
**for the year ended 31 March 2023**

2 **Pre-School Learning Alliance**
The pre-school is a member of the Pre-School Learning Alliance, and as such, is exempt from taxation on its activities.

3 **Management Committee**
No members of the management committee received any remuneration during the year.

No committee member or other person related to the charity had any personal interest in any contract or transaction enetered into by the organisation during the year.

4 **Accumulated Fund**
All funds and assets are for the benefit of the pre-school members.

5 **Employee numbers**
There were 17 employees during the year (2022 19 employees).

6 **Presentation currency**
The accounts are presented in Sterling.

7 **Independent examiners fees**
During the year fees of £1,146 were paid to the Independent examiner.

8 **Trustee remuneration**
During the year two trustees were paid remuneration as follows;
Ms G Giles £27,500
M Pothecary £25,658
Amounts were paid via their contracts of employment with the pre-school.

9 **Trustees expenses**
No expenses were paid to trustees in the year.

10 **Employees**
No individual employee was paid over £60,000.

11 **Related party transactions.**
There are no related party transactions.

## 12 Plant, machinery and motor vehicles

| | Plant and machinery £ |
|---|---|
| **Cost** | |
| At 1 April 2022 | 27,046 |
| Additions | 678 |
| At 31 March 2023 | 27,724 |
| **Depreciation** | |
| At 1 April 2022 | 19,033 |
| Charge for the year | 2,173 |
| At 31 March 2023 | 21,206 |
| **Net book value** | |
| At 31 March 2023 | 6,518 |
| At 31 March 2022 | 8,013 |

# Accounts

Charity number 1080344

# The Shore Pre-School

## Unaudited Accounts

## 31 March 2022

**The Shore Pre-School**
**Contents**

**The Shore Pre-School**
**Information**

**Trustees**


**Accountants**
Cochrane & Co Accountants Limited
38 Kings Road
Lee-on-the-Solent
Hampshire
PO13 9NU

**Bankers**
Lloyds TSB Plc
Woolston Branch
Southampton

**Address**
Weston Shore Infants School
Foxcott Close
Weston
Southampton
Hampshire
SO19 7JQ

**The Shore Pre-School**
**Structure, Governance and Management**
**Trustee's annual report**
**for the year ended 31 March 2022**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's constituition, the Charities Act 2022 and the Charities SORP.

### Governing document
The organisation is constituted with charitable principles governed by a Standard Pre-School Learning Alliance (PLA) constitution. In the event of the organisation being dissolved, the members have no liabilities. Any assets would be transferred to the PLA.

### Manangement committee
Committee members are elected for a term of one year, and can be re-elected for a total term not to exceed ten consecutive years.

### Membership
Membership is divided into two types, family and affiliate. Family membership covers parents and guardians of children attending the pre-school. Affiliate membership is open to individuals, organisations or other bodies interested in supporting the aims of the pre-school.

### Objects and activities
The organisation's aims are to enhance the development and education, primarily under the statutory school age. The organisation promotes these aims through offering appropriate play, education and care facilities.

### Public benefit
The main activities for public benefit undertaken during the year were the provision of child care sessions from Monday to Friday for 38 weeks of the year.

The trustees are responsible for the overall running of the pre-school and held regular meetings during the year. The trustees have had regard to the guidance on public benefit issued by the Charities Commission, when exercising any powers or duties to which the guidance may be relevant.

### Reserves policy
The trustees have decided that reserves are required to; cover short term expenditure incurred whilst waiting for the next funding payment, provide security for the future of the pre-school, enable the pre-school to meet statutory requirements for sick pay for it's staff and to meet redundancy costs in the event of the pre-school closing.

At 31 March 2022 unrestricted reserves totalled £109,802 and restricted reserves totalled £nil, giving total reserves of £109,802.

**The Shore Pre-School**
**Structure, Governance and Management**
**Trustee's annual report**
**for the year ended 31 March 2022**

**Financial review and funding**
The principal funding source continues to be the subsidy provided by Southampton City Council. These funds are topped up by the fees charged to parents and guardians, together with the other fund raising activities.

This year the organisation has continued to expand the education and care facilities to include specific staff training and equipment for special needs children.

The organisation continues to work towards raising money for capital equipment.

**Statement of trustees responsibilities;**
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

-select suitable accounting policies and then apply them consistently;
-observe the methods and principles in the Charities SORP 2015 (FRS 102);
-make judgements and estimates that are reasonable and prudent;
-state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2022, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the management committee on 9/11/22

Signed on it's behalf by;

Katrina Constable
**Chair**

**The Shore Pre-School**

**Registered charity number 1080344**

# Independent Examiner's Report to the Trustees of The Shore Pre-School on the accounts for the Year ended 31 March 2022

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2022, which are set out on pages 5 to 8.

## Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2022 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed 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 charity 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.

J Cochrane, FCA

Cochrane & Co Accountants Limited, 38 Kings Road, Lee-on-the-Solent, Hampshire, PO13 9NU

Cochrane & Co
14/11/22

**The Shore Pre-School**
**Statement of Financial Activities**
**for the year ended 31 March 2022**

| | Unrestricted funds £ | Restricted funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|---|---|---|---|---|
| **Incoming resources** | | | | |
| Grants | 188,401 | - | 188,401 | 213,438 |
| Fees | 13,185 | - | 13,185 | 5,290 |
| Fundraising | 231 | - | 231 | 384 |
| Bank interest | 9 | - | 9 | 13 |
| Donations | 601 | - | 601 | 40 |
| Other grants | - | 15,840 | 15,840 | 14,724 |
| Other | 132 | - | 132 | 64 |
| **Total Incoming resources** | 202,559 | 15,840 | 218,399 | 233,953 |
| | | | | |
| **Resources expended** | | | | |
| **Fee earning activities** | | | | |
| Wages and salaries | 170,426 | 15,840 | 186,266 | 173,035 |
| Employer's NI | 5,719 | - | 5,719 | 4,267 |
| Employers pension | 2,810 | - | 2,810 | 2,489 |
| Rent | 10,751 | - | 10,751 | 10,338 |
| Insurance | 981 | - | 981 | 981 |
| Recruitment | 148 | - | 148 | - |
| Milk | 4,537 | - | 4,537 | 2,558 |
| Clothing costs | 1,584 | - | 1,584 | 1,042 |
| Fundraising costs | 43 | - | 43 | - |
| Trips and events | | - | - | 99 |
| Christmas | 531 | - | 531 | 44 |
| Equipment, including garden | 7,451 | - | 7,451 | 7,394 |
| | 204,981 | 15,840 | 220,821 | 202,247 |

**The Shore Pre-School**
**Statement of Financial Activities**
**for the year ended 31 March 2022**

| | | | | |
|---|---|---|---|---|
| **Governance costs** | | | | |
| Bookkeeping | 1,180 | - | 1,180 | 1,210 |
| Stationery, postage and photocopying | 1,096 | - | 1,096 | 1,524 |
| Accountancy | 1,146 | - | 1,146 | 1,092 |
| Telephone | 637 | - | 637 | 917 |
| Repairs and renewals-property | 156 | - | 156 | 5,904 |
| Subscriptions | 50 | - | 50 | 50 |
| Staff training | 2,330 | - | 2,330 | 630 |
| Depreciation | 2,672 | - | 2,672 | 3,302 |
| DBS | 448 | - | 448 | 263 |
| Cleaning | 1,623 | - | 1,623 | 2,555 |
| Other | 2,657 | - | 2,657 | 1,851 |
| | 13,995 | - | 13,995 | 19,298 |
| **Total resources expended** | 218,976 | 15,840 | 234,816 | 221,545 |
| **Net incoming resources** | (16,417) | 0 | (16,417) | 12,408 |
| **Reconciliation of funds;** | | | | |
| Total funds brought forward | 126,219 | 0 | 126,219 | 113,811 |
| **Total funds carried forward** | 109,802 | 0 | 109,802 | 126,219 |

**The Shore Pre-School**
**Statement of Financial Position**
**as at 31 March 2022**

| | Notes | | 2022 £ | | 2021 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Equipment, machinery and motor vehicles | 12 | | 8,013 | | 9,904 |
| **Current assets** | | | | | |
| Stock of clothing | | 150 | | 150 | |
| Outstanding fees | | 668 | | 444 | |
| Cash at bank | | 101,952 | | 116,387 | |
| Cash in hand | | 501 | | 242 | |
| Prepayments | | 1,002 | | 981 | |
| | | 104,273 | | 118,204 | |
| **Current liabilities** | | | | | |
| Accruals | | 2,484 | | 1,889 | |
| **Net current assets** | | | 101,789 | | 116,315 |
| **Net assets** | | | 109,802 | | 126,219 |
| **Unrestricted funds** | | | | | |
| General fund | | | 126,219 | | 113,811 |
| Net surplus/(deficit) for the year | | | (16,417) | | 12,408 |
| | | | 109,802 | | 126,219 |

These accounts were approved by the trustees on 9/11/22 and signed on it's behalf by;

KNConstable

Katrina Constable
**Chair**

**The Shore Pre-School**
**Notes to the Accounts**
**for the year ended 31 March 2022**

## 1 Accounting policies

**Basis of preparation of accounts**
The accounts have been compiled on an accruals basis for the information of the pre-school committee and it's members. As such, the preparation of these accounts is governed by the SORP (FRS 102).

The charity is unincorporated.
The charity is a public benefit entity.

**Incoming resources**
All incoming resources are included in the Statement of Financial Activities, when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular catagories of income:

Fee income is received from the local Education Authority and from parents and guardians. This is included in the accounts on a received basis.

Clothing, brochures and items for resale are included as income when they are sold.

Income from grants and subsidies are accounted for when received.

**Outgoing resources**
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT, which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the organisation delivering its services to the members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the organisation.

**Fund accounting**
Unrestricted funds are available for use at the discretion of the management committee in furtherance of the aims of the organisation.

**Stocks**
Stock represents the value of unsold clothing and brochures at the balance sheet date.

**Depreciation**
Depreciation has been provided at 25% reducing balance

**THE SHORE PRE-SCHOOL**

England & Wales - Charity number 1080344

# Accounts

Charity number 1080344

# The Shore Pre-School

Unaudited Accounts

31 March 2021

**The Shore Pre-School**
**Contents**

**The Shore Pre-School**
**Information**

**Trustees**
Miss K Constable (Chairperson)
Ms G Giles
Ms M Pothecary

**Accountants**
Cochrane & Co Accountants Limited
38 Kings Road
Lee-on-the-Solent
Hampshire
PO13 9NU

**Bankers**
Lloyds TSB Plc
Woolston Branch
Southampton

**Address**
Weston Shore Infants School
Foxcott Close
Weston
Southampton
Hampshire
SO19 7JQ

**The Shore Pre-School**
**Structure, Governance and Management**
**Trustee's annual report**
**for the year ended 31 March 2021**

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's constitution, the Charities Act 2011 and the Charities SORP.

**Governing document**
The organisation is constituted with charitable principles governed by a Standard Pre-School Learning Alliance (PLA) constitution. In the event of the organisation being dissolved, the members have no liabilities. Any assets would be transferred to the PLA.

**Manangement committee**
Committee members are elected for a term of one year, and can be re-elected for a total term not to exceed ten consecutive years.

**Membership**
Membership is divided into two types; family and affiliate. Family membership covers parents and guardians of children attending the pre-school. Affiliate membership is open to individuals, organisations or other bodies interested in supporting the aims of the pre-school.

**Objects and activities**
The organisation's aims are to enhance the development and education, primarily under the statutory school age. The organisation promotes these aims through offering appropriate play, education and care facilities.

**Public benefit**
The main activities for public benefit undertaken during the year were the provision of child care sessions from Monday to Friday for 38 weeks of the year.

The trustees are responsible for the overall running of the pre-school and held regular meetings during the year. The trustees have had regard to the guidance on public benefit issued by the Charities Commission, when exercising any powers or duties to which the guidance may be relevant.

**Reserves policy**
The trustees have decided that reserves are required to; cover short term expenditure incurred whilst waiting for the next funding payment; provide security for the future of the pre-school; enable the pre-school to meet statutory requirements for sick pay for its staff and to meet redundancy costs in the event of the pre-school closing.

At 31 March 2021 unrestricted reserves totalled £126,219 and restricted reserves totalled £nil, giving total reserves of £126,219.

**The Shore Pre-School**
**Structure, Governance and Management**
**Trustee's annual report**
**for the year ended 31 March 2021**

**Financial review and funding**
The principal funding source continues to be the subsidy provided by Southampton City Council. These funds are topped up by the fees charged to parents and guardians, together with the other fund raising activities.

This year the organisation has continued to expand the education and care facilities to include specific staff training and equipment for special needs children.

The organisation continues to work towards raising money for capital equipment.

**Statement of trustees responsibilities;**
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

-select suitable accounting policies and then apply them consistently;
-observe the methods and principles in the Charities SORP 2015 (FRS 102);
-make judgements and estimates that are reasonable and prudent;
-state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the management committee on 08-09-21

Signed on it's behalf by:

Katrina Constable
**Chair**

**The Shore Pre-School**
**Registered charity number 1088344**
**Independent Examiner's Report to the Trustees of The Shore Pre-School on the accounts for the Year ended 31 March 2021**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 5 to 8.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed 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 charity 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.

J Cochrane, FCA

Cochrane & Co Accountants Limited 38 Kings Road, Lee-on-the-Solent, Hampshire, PO13 9NU

Cochrane & Co
6/10/21

**The Shore Pre-School**
**Statement of Financial Activities**
**for the year ended 31 March 2021**

| | Unrestricted funds | Restricted funds | Total Funds 2021 | Total Funds 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Incoming resources** | | | | |
| Grants | 213,438 | - | 213,438 | 221,197 |
| Fees | 5,290 | - | 5,290 | 10,671 |
| Fundraising | 384 | - | 384 | 348 |
| Bank interest | 13 | - | 13 | 20 |
| Donations | 40 | - | 40 | - |
| Other grants | - | 14,724 | 14,724 | 10,548 |
| Other | 64 | - | 64 | 145 |
| **Total Incoming resources** | 219,229 | 14,724 | 233,953 | 242,929 |
| **Resources expended** | | | | |
| **Fee earning activities** | | | | |
| Wages and salaries | 158,311 | 14,724 | 173,035 | 170,341 |
| Employer's NI | 4,267 | - | 4,267 | 4,631 |
| Employers pension | 2,489 | - | 2,489 | 2,083 |
| Rent | 10,338 | - | 10,338 | 10,037 |
| Insurance | 981 | - | 981 | 919 |
| Recruitment | 0 | - | - | 300 |
| Milk | 2,558 | - | 2,558 | 3,061 |
| Clothing costs | 1,042 | - | 1,042 | 1,359 |
| Fundraising costs | 0 | - | - | 198 |
| Trips and events | 99 | - | 99 | 1,182 |
| Christmas | 44 | - | 44 | 447 |
| Equipment including garden | 7,394 | - | 7,394 | 9,594 |
| | 187,523 | 14,724 | 202,247 | 204,152 |

**The Shore Pre-School**
**Statement of Financial Activities**
**for the year ended 31 March 2021**

| | | | | |
|---|---|---|---|---|
| **Governance costs** | | | | |
| Bookkeeping | 1,210 | - | 1,210 | 1,200 |
| Stationery, postage and photocopying | 1,524 | - | 1,524 | 1,622 |
| Accountancy | 1,092 | - | 1,092 | 1,068 |
| Telephone | 917 | - | 917 | 1,069 |
| Repairs and renewals-property | 5,904 | - | 5,904 | 918 |
| Subscriptions | 50 | - | 50 | 58 |
| Staff training | 630 | - | 630 | 3,870 |
| Depreciation | 3,302 | - | 3,302 | 3,804 |
| DBS | 263 | - | 263 | 95 |
| Cleaning | 2,555 | - | 2,555 | 1,773 |
| Other | 1,851 | - | 1,851 | 2,843 |
| Photographs | - | - | - | - |
| | 19,298 | - | 19,298 | 18,320 |
| **Total resources expended** | 206,821 | 14,724 | 221,545 | 222,472 |
| **Net incoming resources** | 12,408 | 0 | 12,408 | 20,457 |
| **Reconciliation of funds;** | | | | |
| Total funds brought forward | 113,811 | 0 | 113,811 | 93,354 |
| **Total funds carried forward** | 126,219 | 0 | 126,219 | 113,811 |

**The Shore Pre-School**
**Statement of Financial Position**
**as at 31 March 2021**

| | Notes | | 2021 | | 2020 |
|---|---|---|---|---|---|
| | | | £ | | £ |
| **Fixed assets** | | | | | |
| Equipment: machinery and motor vehicles | 12 | | 9,904 | | 11,410 |
| **Current assets** | | | | | |
| Stock of clothing | | 150 | | 150 | |
| Outstanding fees | | 444 | | 185 | |
| Cash at bank | | 116,387 | | 102,899 | |
| Cash in hand | | 242 | | 50 | |
| Prepayments | | 981 | | 982 | |
| | | 118,204 | | 104,266 | |
| **Current liabilities** | | | | | |
| Accruals | | 1,889 | | 1,865 | |
| **Net current assets** | | | 116,315 | | 102,401 |
| **Net assets** | | | 126,219 | | 113,811 |
| **Unrestricted funds** | | | | | |
| General fund | | | 113,811 | | 93,354 |
| Net surplus/(deficit) for the year | | | 12,408 | | 20,457 |
| | | | 126,219 | | 113,811 |

These accounts were approved by the trustees on 08-07-21 and signed on it's behalf by:

Katrina Constable
Chair

The Shore Pre-School
Notes to the Accounts
for the year ended 31 March 2021

## 1 Accounting policies

### Basis of preparation of accounts
The accounts have been compiled on an accruals basis for the information of the pre-school committee and it's members. As such, the preparation of these accounts is governed by the SORP (FRS 102).

The charity is unincorporated.
The charity is a public benefit entity.

### Incoming resources
All incoming resources are included in the Statement of Financial Activities, when the charity becomes entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular catagories of income:

Fee income is received from the local Education Authority and from parents and guardians. This is included in the accounts on a received basis.

Clothing, brochures and items for resale are included as income when they are sold.

Income from grants and subsidies are accounted for when received.

### Outgoing resources
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the organisation delivering its services to the members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the organisation.

### Fund accounting
Unrestricted funds are available for use at the discretion of the management committee in furtherance of the aims of the organisation.

### Stocks
Stock represents the value of unsold clothing and brochures at the balance sheet date.

### Depreciation
Depreciation has been provided at 25% reducing balance.

**The Shore Pre-School**
**Notes to the Accounts**
**for the year ended 31 March 2021**

**2 Pre-School Learning Alliance**

The pre-school is a member of the Pre-School Learning Alliance, and as such, is exempt from taxation on its activities.

**3 Management Committee**

No members of the management committee received any remuneration during the year.

No committee member or other person related to the charity had any personal interest in any contract or transaction enetered into by the organisation during the year.

**4 Accumulated Fund**

All funds and assets are for the benefit of the pre-school members.

**5 Employee numbers**

There were 15 employees during the year (2020 16 employees).

**6 Presentation currency**

The accounts are presented in Sterling.

**7 Independent examiners fees**

During the year fees of £1,068 were paid to the independent examiner.

**8 Trustee remuneration**

During the year two trustees were paid remuneration as follows;
Ms G Giles £24,850
M Pothecary £23,011
Amounts were paid via their contracts of employment with the pre-school

**9 Trustees expenses**

No expenses were paid to trustees in the year.

**10 Employees**

No individual employee was paid over £60,000.

**11 Related party transactions**

There are no related party transactions.

## 12 Plant, machinery and motor vehicles

| | Plant and machinery £ |
|---|---|
| **Cost** | |
| At 1 April 2020 | 24,469 |
| Additions | 1,796 |
| At 31 March 2021 | 26,265 |
| **Depreciation** | |
| At 1 April 2020 | 13,059 |
| Charge for the year | 3,302 |
| At 31 March 2021 | 16,361 |
| **Net book value** | |
| At 31 March 2021 | 9,904 |
| At 31 March 2020 | 11,410 |