



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
The Garden Preschool

No (if any)

1097404

Receipts and payments accounts

CC16a

For the period
from

Period start date
01-Sep-21

To

Period end date
31-Aug-22

Section A Receipts and payments

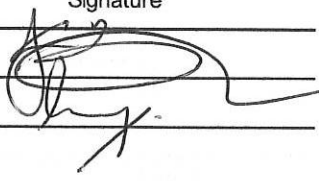
	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	12 Months to 31 Aug 2020 to the nearest £
A1 Receipts					
Council Funding	81,243	403	-	81,646	44,824
Invoiced Funding	19,841	-	-	19,841	16,893
Admission Charge	4,204	-	-	4,204	-
Job Retention Scheme	-	-	-	-	1,377
Fundraising	1,398	-	-	1,398	1,358
Gift Aided Donations	-	-	-	-	25
Gift Aid Claims	-	-	-	-	6
Grants	1,500	2,131	-	3,631	5,250
Other	577	-	-	577	110
Sub total (Gross income for AR)	108,763	2,534	-	111,297	69,843
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	108,763	2,534	-	111,297	69,843
A3 Payments					
Salaries and NI	83,096	1,959	-	85,055	64,489
Cleaning	3,809	-	-	3,809	3,215
Payroll Administration	403	-	-	403	699
Rent	3,000	-	-	3,000	3,000
Employer pension contributions	1,794	-	-	1,794	609
Insurance	571	-	-	571	478
Training	373	-	-	373	173
Repayment of loan	-	-	-	-	4,063
Therapy and Equipment	-	529	-	529	-
Professional Fees	1,000	-	-	1,000	-
Food and Consumables	1,218	46	-	1,264	975
Other	3,482	-	-	3,482	2,774
Sub total	98,746	2,534	-	101,280	80,475
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	98,746	2,534	-	101,280	80,475
Net of receipts/(payments)	10,017	-	-	10,017	(10,632)
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	3,420	-	-	3,420	14,052
Cash funds this year end	13,437	-	-	13,437	3,420

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds				
	Lloyds Bank	13,437	-	-
	Total cash funds	13,437	-	-

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets		0	-	-
	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use		0	-	-
	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities		0	-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Jo Koopmans (Chair)	28-Feb-23
	Glyn Lumley ACIB (Treasurer)	28-Feb-23

Trustees' Annual Report for the period

Period start date		Period end date	
From	01 Sep 2021	To	31 Aug 2022

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Joanna Koopmans	Chair		
2	Lynn Oakes	Secretary		
3	Glyn Lumley	Treasurer		
4	Ingram Bright			
5	Janet Lumley			
6	Linda Coles		23 May – 31 Aug 2022	
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Emma Munden (Manager)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed by Trustees

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The advancement of the education (including spiritual development) of children below compulsory school age.

The provision of facilities for recreation for such children in the interest of social welfare and with the object of improving their conditions of life.

Providing for any children, without discrimination by reason of the child's religious persuasion, racial origin, cultural, linguistic background, means or ability, a safe and satisfying Pre-school in a Christian environment.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Garden Preschool is normally open five days each week during term times and is staffed by well-qualified people.

The Pebbles Parent and Toddler Group opens on Monday and Tuesday mornings each week during term times and is staffed by one of our Early Years Practitioners supported by a group of volunteers.

Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

Following the resignation of an experienced Deputy Manager in the autumn term, we decided to strengthen our management structure by creating two new Deputy Manager posts. We have been able to fill these with two very able people and this has given greater resilience to our operation. One jobholder takes responsibility for our 2-year-old children, whilst the second oversees the 3–4-year-olds.

We have experienced low staff turnover during this academic year. We continue to use the Real Living Wage as a base line for the calculation of salaries.

The demand for places has remained high and many of our sessions have been full.

In October, we took over responsibility for the running of the Pebbles Parent and Toddler Group, previously run by Emmanuel Baptist Church. The Group had been closed for some while because of the Covid pandemic but we have been pleased to see it re-established as an important part of our community, with many sessions being close to full.

Section E

Financial review

Brief statement of the charity's policy on reserves

The reserves that we plan to set aside will provide financial stability and the means for the development of our principal activity.

We intend to work towards maintaining our reserves at a level which is at least equivalent to three months of income.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

At a time of financial challenge for many in the Childcare Sector, we are pleased to report a surplus of £10,017 receipts/payments, with no monies owed. The Restricted Fund reflects payments and grants we have received to support our children with special education needs.

We continue to slowly re-establish our reserves, which now stand at £10,000. We recognise that there is still some way to go before we reach the aim of our Reserves Policy.

The additional line within Receipts – Admission Charge – covers monies received towards the running of the Parent and Toddler Group.

Professional fees relate to solicitor's advice taken following a Supreme Court judgement in respect of holiday pay that impacts on our employment contracts.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Chair

Treasurer

Date

28 February 2023



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name

THE GARDEN PRESCHOOL

On accounts for the year
ended

31 AUGUST 2022

Charity no
(if any)

1097404

Set out on pages

1 - 2

(Remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022

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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 [insert name of applicable [listed body]]. Delete [] if not applicable.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

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

Signed:

Date:

14/04/2023

Name:

DAVID SYLVESTER CLIFTON

Relevant professional
qualification(s) or body

FCA

(if any):

--

Address:

THE WADSWORTH MILL
FALMOUTH CORNWALL
TR 11 SQD

Section B

Disclosure

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

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

--