

ST ANDREW'S (BURGESS HILL) PRE-SCHOOL

England & Wales · Charity number 1104242

Details

Status Registered

Legal form Charitable company

Company number [05093330](#)

Registered 2004-06-09

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

Contact

Address The Parish Office
2a Cants Lane
Burgess Hill
RH15 0LG

Phone 01444232337

Email finance.standrewsps@gmail.com

Website www.standrewsps.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN 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;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: A Pre-School primarily for children under statutory school age, set up to enhance the development and education of children in Burgess Hill.

Classification

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

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE BURGESS HILL
- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£577,119	£609,224	£165,259	38
2024-08-31	£669,447	£627,670	£197,364	44
2023-08-31	£543,852	£560,863	£155,587	42
2022-08-31	£482,052	£491,219	-	-
2021-08-31	£512,282	£541,616	£181,765	45

Trustees

Name	Role	Appointed
Gillian Christine Dunn		2019-03-04
Mrs Joanne Presland		2025-01-27
Mrs Nicola Duckworth		2025-01-27
Revd William Kemp		2025-10-01
Storm Croyden		2022-11-14

ST ANDREW'S (BURGESS HILL) PRE-SCHOOL

England & Wales - Charity number 1104242

Accounts



**ST. ANDREW'S (BURGESS HILL) PRE-SCHOOL
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

St. Andrew's (Burgess Hill) Pre-School Contents

	Page
Trustees' Report	1–4
Independent Examiner's Report	5
Statement of Financial Activities (including Income and Expenditure Account)	6
Statement of Financial Position	7
Statement of Cash Flows	8
Notes to the Statement of Cash Flows	9
Notes to the Financial Statements	10–13
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities (including Income and Expenditure Account)	14–15

St. Andrew's (Burgess Hill) Pre-School
Company No. 05093330
Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The objectives of the Pre-School ("the Objects") are to enhance the development and education of children in Burgess Hill, primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: -

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

In setting our objectives and planning our activities our Trustees have considered the Charity Commission's general guidance on public benefit and aim to provide a safe and caring learning environment, free from prejudice and discrimination, for children aged 2 to 5 years.

Our key objectives for the year were:

- To continue to build on our last outstanding OFSTED report
- To continue to improve our provision for all our children
- To offer places to as many children as possible
- To carry out all the requirements of Early Years Foundation Scheme (EYFS)
- To continue to develop our pastoral care, which involves, wherever necessary, assisting parents and the Social Services
- To continue to encourage parents and carers to understand and provide for the needs of their children and to become involved in the Pre-school's activities
- To continue and improve upon our provision for children with special educational needs and disabilities and for children who have English as a second language
- To ensure that every child is accessing opportunities at their individual level
- To continue to encourage a sense of community among the parents
- To ensure that staff have access to continuing professional development training

Additional Note

Ethos, Strategies and Policies

Children and their families are welcomed from all backgrounds.

We are an equal opportunity organisation committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation, or disability. We will make reasonable adjustments to meet the needs of staff or children who are or who become, disabled.

Our Pre-School is committed to safeguarding and promoting the welfare of our children and has policies covering all aspects of Pre-School life. These policies are under continual review.

Financial Review

Financial Position

Total income for the year amounted to £577,119 (2024: £669,447), representing a decrease of 13.39%. However, an error has since been identified in the 2024 financial statements whereby £10,536 of income relating to the current financial year was incorrectly recognised in the prior year. Adjusting for this, the underlying decrease in income is 10.81%.

The reduction in income is primarily attributable to a lower number of children during the year. Funding from West Sussex County Council decreased by 11.78%, while parental fee income reduced by 28.22%.

Total expenditure for the year was £609,224 (2024: £627,670), a reduction of 2.93%. This decrease is mainly due to significantly lower spending on educational materials (down 79%) and equipment and materials (down 67%). Staff costs remained broadly consistent with the previous year.

The overall result for the year is a deficit of £32,105 (2024: surplus £41,777), before considering the prior-year error. As the 2024 accounts have already been filed with both Companies House and the Charity Commission, and following discussions with our accountants, it has been agreed that the accounts should remain as presented.

St. Andrew's (Burgess Hill) Pre-School Trustees' Report (continued) For The Year Ended 31 August 2025

Reserves Policy

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation.

The climate in which the Pre-School operates remains very uncertain and competition from other providers in the area remains strong.

The Pre-school is heavily dependent on Government Nursery Grants and to a lesser extent, fees from parents. Reserves have been set aside to underpin running costs in the event of fluctuation or delays in the receipt of this income or any shortfalls arising from there being insufficient numbers of children to fill all available places. These are in the region now of four months estimated running costs in such circumstances.

Risk Management

The Trustees are responsible for monitoring the risks faced by the Pre-School. Risks are identified, assessed and controls established throughout the year. They are managed under the headings of:

- Financial Sustainability
- Pre-School Safety
- Community Access to the site
- Child Welfare
- Employment
- Pre-School trips and events

There are currently 32 policies in place and the Trustees are satisfied that the major risks have been identified and adequately mitigated where necessary. It is recognised that systems can only provide reasonable, but not absolute, assurance that major risks have been adequately managed.

Structure, Governance and Management

Trustee Selection Methods

The Chair and Vice Chair are appointed by the Parochial Church Council of St, Andrew, Burgess Hill under article 4.2.1. Other Trustees, including the Treasurer and Secretary, are sought primarily from the Family Members (the parent body) but should insufficient suitable volunteers offer to serve, the Trustees have the power to co-opt under article 4.2.4 and in such circumstances could turn to the Pre-School Learning Alliance for assistance.

The Trustees are responsible for the overall management and control of the Pre-School and meet at least termly. The work of implementing most of their policies is carried out by the executive officers, who meet regularly. Responsibility for the day-to-day running of the Pre-School is delegated to the Manager, who is supported by a Deputy. The Finance Manager has ensured the smooth running of the financial areas needed to enable the Pre-School to run smoothly and maintain its excellent staff / children ratios.

Induction and Training of Trustees

New Trustees are supported by existing Trustees offered training if required.

Key Management Remuneration

Management remuneration is set by the Board of Trustees, using market rates as the basis for remuneration levels.

Organisational Structure

The charity is bound by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee incorporated on 05 April 2004. The company was established under a Memorandum of Association which defines the company's objects and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

**St. Andrew's (Burgess Hill) Pre-School
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Reference and Administrative Details

Trustees

Mrs Gillian Dunn
Dr Janet Davies (resigned 01/04/2025)
Mrs Joanne Presland (appointed 27/01/2025)
Mrs Hazel Butler (resigned 27/01/2025)
Storm Croyden
Mrs Nicola Duckworth (appointed 27/01/2025)
Mrs Joanne Presland (appointed 27/01/2025)
Rev William Kemp (appointed 01/10/2025)

Other Personnel

Sarah John - Pre-School Manager until 30 November 2024
Sarah Roe - Pre-School Manager from 1 October 2025
Hannah Deamer - Pre-School Deputy Manager until 2 September 2025
Tammi Davies - Pre-School Deputy Manager from 2 September 2025
Charlotte Kempson - Finance Manager until 14 September 2025
Andy Moulam - Finance Manager from 14 September 2025

Charity Number

1104242

Company Number

05093330

Registered Office

2a Cants Lane
Burgess Hill
Wewst Sussex
RH15 0LG

Independent Examiner

Jessica Dunkley FCCA
RD Accounting Limited
Chartered Certified Accountants
12C Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling

**St. Andrew's (Burgess Hill) Pre-School
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Statement of Trustees' Responsibilities

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Rev William Kemp

Trustee
27/11/2025

St. Andrew's (Burgess Hill) Pre-School
Independent Examiner's Report to the Trustees of St. Andrew's (Burgess Hill) Pre-School
For The Year Ended 31 August 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Jessica Dunkley FCCA
27/11/2025
12C Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

**St. Andrew's (Burgess Hill) Pre-School
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025**

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	3,152	3,256
Charitable activities:			
Pre-school		571,040	663,039
Investments	4	2,927	3,152
		<u>577,119</u>	<u>669,447</u>
EXPENDITURE ON:			
Charitable activities:	5		
Pre-school		(609,224)	(627,670)
NET (EXPENDITURE)/INCOME		<u>(32,105)</u>	<u>41,777</u>
NET MOVEMENT IN FUNDS		<u>(32,105)</u>	<u>41,777</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		<u>197,364</u>	<u>155,587</u>
TOTAL FUNDS CARRIED FORWARD	11	<u><u>165,259</u></u>	<u><u>197,364</u></u>

The notes on pages 9 to 13 form part of these financial statements.

**St. Andrew's (Burgess Hill) Pre-School
Statement of Financial Position
As At 31 August 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Debtors	9	5,026	4,419
Cash at bank and in hand		220,029	281,514
		<u>225,055</u>	<u>285,933</u>
Creditors: Amounts Falling Due Within One Year	10	<u>(59,796)</u>	<u>(88,569)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>165,259</u>	<u>197,364</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>165,259</u>	<u>197,364</u>
NET ASSETS		<u>165,259</u>	<u>197,364</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>165,259</u>	<u>197,364</u>
TOTAL FUNDS	11	<u>165,259</u>	<u>197,364</u>

For the year ending 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Members have not required the company to obtain an audit for the year ended 31 August 2024 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of trustees on 27 November 2025 and were signed on its behalf by:

Rev William Kemp
Trustee

The notes on pages 9 to 13 form part of these financial statements.

**St. Andrew's (Burgess Hill) Pre-School
Statement of Cash Flows
For The Year Ended 31 August 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash (used in)/generated from operations	1	(64,412)	38,614
Net cash (used in)/generated from operating activities		<u>(64,412)</u>	<u>38,614</u>
Cash flows from investing activities			
Interest received		<u>2,927</u>	<u>3,152</u>
(Decrease)/increase in cash and cash equivalents		<u>(61,485)</u>	<u>41,766</u>
Cash and cash equivalents at beginning of year	2	<u>281,514</u>	<u>239,748</u>
Cash and cash equivalents at end of year	2	<u><u>220,029</u></u>	<u><u>281,514</u></u>

**St. Andrew's (Burgess Hill) Pre-School
Notes to the Statement of Cash Flows
For The Year Ended 31 August 2025**

1. Reconciliation of (expenditure)/income to cash (used in)/generated from operations

	2025	2024
	£	£
Net (expenditure)/income	(32,105)	41,777
<i>Adjustments for:</i>		
Interest income	(2,927)	(3,152)
<i>Movements in working capital:</i>		
Increase in trade and other debtors	(607)	(676)
(Decrease)/increase in trade and other creditors	(28,773)	665
Net cash (used in)/generated from operations	(64,412)	38,614

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	220,029	281,514

3. Analysis of changes in net funds

	As at 1 September 2024	Cash flows	As at 31 August 2025
	£	£	£
Cash at bank and in hand	281,514	(61,485)	220,029

St. Andrew's (Burgess Hill) Pre-School Notes to the Financial Statements For The Year Ended 31 August 2025

1. General Information

St. Andrew's (Burgess Hill) Pre-School is a company limited by guarantee, incorporated in England & Wales, registered number 05093330 and registered charity number 1104242. The registered office is 2a Cants Lane, Burgess Hill, Wewst Sussex, RH15 0LG.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements of the charitable company (incorporated in England and Wales), 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 Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2. Going Concern Disclosure

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements and have reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future.

2.3. Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

2.4. Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

Income from government and other grants are recognised at fair value; when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Fundraising income is shown gross, with associated costs included within Raising Funds Expenditure.

2.5. Resources Expended

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 accrual's basis including irrecoverable VAT and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on a basis consistent with the use of resources.

Resources expended are accounted for on an accrual basis:

- a) Charitable Activities comprise all expenditure directly relating to objects of the charity.
- b) Raising funds comprise the costs incurred in publicity and fundraising events.
- c) Other Resources Expended comprises other costs including governance costs associated with constitutional and statutory requirements.

**St. Andrew's (Burgess Hill) Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025**

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets costing more than £2,500 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

Fixtures & Fittings over 5 years

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

2.9. Pensions

The charitable company operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised as an expense in the period to which they relate.

2.10. Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	405	211
Other	2,747	3,045
	3,152	3,256
	3,152	3,256

4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	386	397
Other interest receivable	2,541	2,755
	2,927	3,152
	2,927	3,152

**St. Andrew's (Burgess Hill) Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025**

5. Analysis of Expenditure

	2025	
	Activities undertaken directly	Support costs
	£	£
Pre-school	538,643	70,581
	538,643	70,581
		609,224
		2024
	Activities undertaken directly	Support costs
	£	£
Pre-school	565,157	62,513
	565,157	62,513
		627,670

6. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,320	1,272
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	1,320	1,272

7. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	483,677	488,044
Social security costs	24,026	19,585
Other pension costs	7,692	7,773
	515,395	515,402

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8. Average Number of Employees

Average number of employees during the year was: 38 (2024: 44)

9. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	2,830	644
Other debtors	2,196	3,775
	5,026	4,419

**St. Andrew's (Burgess Hill) Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025**

10. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1,349	87
Other creditors	1,572	1,656
Accruals and deferred income	56,875	86,826
	59,796	88,569

11. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	197,364	577,119	(609,224)	165,259
Total funds	197,364	577,119	(609,224)	165,259

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	155,587	669,447	(627,670)	197,364
Total funds	155,587	669,447	(627,670)	197,364

12. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

13. Related Party Disclosures

For the year ending 31 August 2025 there were no related party transactions (2024:Nil).

St. Andrew's (Burgess Hill) Pre-School
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	405	211
Snack donation	2,747	3,045
	3,152	3,256
Charitable Activities:		
Pre-school		
Sale Uniform	1,266	871
Sale Photos	144	-
Other Fund Raising Activities	3,540	6,098
Parents Fees	54,125	75,406
Registration Fees	375	705
WSCC Education Grants	363,362	444,518
WSCC Inclusion Funding Grant	19,710	20,553
WSCC Two-Year-Old Funding	128,518	114,888
	571,040	663,039
Investments		
Bank interest receivable	386	397
COIF account interest	2,541	2,755
	2,927	3,152
	577,119	669,447
EXPENDITURE ON:		
Charitable Activities:		
Pre-school		
Education Materials	(4,918)	(23,828)
Presents, Gifts and Treats	(997)	(3,185)
Refreshments	(157)	(157)
Snack Expenses	(4,021)	(4,635)
Christmas Activities	(409)	(596)
Photos	-	(124)
Summer Fun Day	-	(676)
Uniforms	(1,945)	(783)
Other Staff Costs	(2,821)	(4,651)
Basic Pay	(483,677)	(488,044)
Employers National Insurance	(24,026)	(19,585)
Employer Pension Costs	(7,692)	(7,773)
Computer Software	(2,351)	(2,557)
Cleaning, Repairs and Maintenance	(2,498)	(3,756)
Printing, Stationery and Photocopying	(2,367)	(4,085)
Subscriptions & Donations	(764)	(722)
Staff training	(835)	(120)
Hall Rentals	(40,468)	(41,723)
Other Furniture, Equipment and Materials	(3,937)	(11,784)
Insurance	(2,846)	(2,704)

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St. Andrew's (Burgess Hill) Pre-School
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 August 2025

Postage	(40)	(88)
Telephone & Communications	(1,447)	(1,634)
Governance Costs	(1,320)	(1,272)
Payroll Services	(2,369)	(2,093)
Professional Fees & HR Advice	(15,787)	-
Bank charges	(641)	(727)
Fees & Charges	(875)	(361)
Miscellaneous	(16)	(7)
	(609,224)	(627,670)
	(609,224)	(627,670)
NET (EXPENDITURE)/INCOME	(32,105)	41,777

ST ANDREW'S (BURGESS HILL) PRE-SCHOOL

England & Wales - Charity number 1104242

Accounts



St Andrew's (Burgess Hill) Pre-School

(A charitable company limited by guarantee)

Report and Financial Statements

Year ended: 31 August 2024

Charity no: 1104242

Company no: 05093330

Contents

Legal and Administrative Information	2
Trustees' Annual Report	3
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flow	10
Notes forming part of the financial statements	11

Legal and administrative information

Company number: 05093330 (England and Wales)

Charity number: 1104242

Trustees: Dr J Davies
H Butler
G Dunn
S Croyden

Chair: Dr J Davies

Registered Office: 2a Cants Lane
Burgess Hill
West Sussex
RH15 0LG

Independent Examiner: Richard Dunkley FCCA CTA
RD Accounting Limited
Chartered Certified Accountants
12c Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Pre-School Manager: Sarah John (resigned November 2024)

Pre-School Deputy Manager: Hannah Deamer

Finance Manager: Charlotte Kempson

Trustees' Annual Report for the year ended 31 August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of The Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 October 2019).

Structure

The charity is bound by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee incorporated on 05 April 2004. The company was established under a Memorandum of Association which defines the company's objects and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

Governance and Management

The Chair and Vice Chair are appointed by the Parochial Church Council of St. Andrew, Burgess Hill under article 4.2.1. Other Trustees, including the Treasurer and Secretary, are sought primarily from the Family Members (the parent body) but should insufficient suitable volunteers offer to serve, the Trustees have the power to co-opt under article 4.2.4 and in such circumstances could turn to the Pre-School Learning Alliance for assistance.

The Trustees are responsible for the overall management and control of the Pre-School and meet at least termly. The work of implementing most of their policies is carried out by the executive officers, who meet regularly. Responsibility for the day-to-day running of the Pre-School is delegated to the Manager, who is supported by a Deputy. The Finance Manager has ensured the smooth running of the financial areas needed to enable the Pre-School to run smoothly and maintain its excellent staff / children ratios.

New Trustees are supported by existing Trustees offered training if required.

Management remuneration is set by the Board of Trustees, using market rates as the basis for remuneration levels.

Objectives and aims

The objectives of the Pre-School ("the Objects") are to enhance the development and education of children in Burgess Hill, primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: -

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

In setting our objectives and planning our activities our Trustees have considered the Charity Commission's general guidance on public benefit and aim to provide a safe and caring learning environment, free from prejudice and discrimination, for children aged 2 to 5 years.

Trustees' Annual Report for the year ended 31 August 2024 (continued...)

Our key objectives for the year were:

- To continue to build on our last outstanding OFSTED report
- To continue to improve our provision for all our children
- To offer places to as many children as possible
- To carry out all the requirements of Early Years Foundation Scheme (EYFS)
- To continue to develop our pastoral care, which involves, wherever necessary, assisting parents and the Social Services
- To continue to encourage parents and carers to understand and provide for the needs of their children and to become involved in the Pre-school's activities
- To continue and improve upon our provision for children with special educational needs and disabilities and for children who have English as a second language
- To ensure that every child is accessing opportunities at their individual level
- To continue to encourage a sense of community among the parents
- To ensure that staff have access to continuing professional development training

Ethos, Strategies and Policies

Children and their families are welcomed from all backgrounds.

We are an equal opportunity organisation committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation, or disability. We will make reasonable adjustments to meet the needs of staff or children who are or who become, disabled.

Our Pre-School is committed to safeguarding and promoting the welfare of our children and has policies covering all aspects of Pre-School life. These policies are under continual review.

Review of Achievements and Performance

St Andrew's Pre-School has now been serving the children and the community in the Eastern part of Burgess Hill and beyond for over fifty years.

Over 160 children have attended the Pre-School this year.

The Pre-School was inspected by OFSTED in February 2022 at the Fairfield site and Cants Lane was inspected in July 2024 when the setting was judged outstanding in all areas.

The Pre-School continually carries out self-evaluation procedures to ensure quality and consistency of provision for children's learning and development within the Early Learning Goals. Constant monitoring means that no child gets left behind. The staff and the Trustees continue to work hard to ensure the children are happy and in a safe and stimulating learning environment, whilst taking into consideration the individual needs of each child.

Each child has a Key Person responsible for their pastoral care and for their development within the Pre-School. However, continual monitoring, planning, and recording and requests for input from parents, reflect the individual child's choice and interest, and in this way, all the team are able to support each child and each Key Person.

Regular contact is maintained with the parents through informal meetings and formal consultations and via our news emails and newsletters. The main point of contact continues to be each child's Key Person as well as the Pre-School manager.

The setting is well led and managed by our well-qualified Manager and her senior team. Parental feedback is monitored.

Trustees' Annual Report for the year ended 31 August 2024 (continued...)

Staff are well supported by a strong team of Trustees and parents. All the staff continue to undergo training to ensure up to date qualifications. All staff have completed the Safeguarding Level 2 or Level 3 (as appropriate), and all have received in house training on the use of Tapestry and paediatric first aid. The process of ongoing self-evaluation and staff appraisals ensures best practice and a purposeful role within each session for each member of staff.

Staff provide an engaging and inviting environment for children. Equipment is constantly monitored and renewed to ensure it meets the current needs of all the children. The Pre-School continues to support the Government Healthy Eating campaign and have continued to provide healthy snacks this year.

To help children reach their full potential, staff have continued to work with other professionals to provide extra support for those children and their families who require it. Multi agency working has featured heavily once more. Agencies have included the targeted setting support team, the child development team, the educational psychologist, the specialist speech and language team, outreach persons from the local Family Centre, health visitors, Portage, the West Sussex inclusion team, the sensory support team, the physiotherapist, and Social Services.

The children continue to experience high quality learning and have had a great deal of fun over the year. Our "Transition to School;" programme continues to operate with staff visiting schools in the area and teachers visiting the Pre-School to ease the children's transition into school and full-time education. The Pre-School is attracting visitors from all over the town, and beyond, as evidenced by the many different schools our children move onto.

The Pre-School is also a member of the Pre-School Learning Alliance and The National Day Nursery Association.

Financial Review

The total income received this financial year amounted to £669,447 compared to £543,852 in 2023 which represents a increase of 23.1%. The main reason for the increase is the increased number of children/increased funding per child from the council.

Funding from West Sussex County Council increased by 30.4% and parental fees decreased by 9.7%.

Overall expenditure this year has amounted to £627,670 compared to £560,863 in 2023, This represents an increase in costs of 12%. This is largely due to increased salary costs as a direct result of the rise in National Minimum Wage rates.

The overall result for the year is a surplus of £41,777 (2023: deficit £17,011).

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation.

The climate in which the Pre-School operates remains very uncertain and competition from other providers in the area remains strong.

The Pre-school is heavily dependent on Government Nursery Grants and to a lesser extent, fees from parents. Reserves have been set aside to underpin running costs in the event of fluctuation or delays in the receipt of this income or any shortfalls arising from there being insufficient numbers of children to fill all available places. These are in the region now of four months estimated running costs in such circumstances.

Trustees' Annual Report for the year ended 31 August 2024 (continued..)

Risk Management

The Trustees are responsible for monitoring the risks faced by the Pre-School. Risks are identified, assessed and controls established throughout the year. They are managed under the headings of:

- Financial Sustainability
- Pre-School Safety
- Community Access to the site
- Child Welfare
- Employment
- Pre-School trips and events

There are currently 32 policies in place and the Trustees are satisfied that the major risks have been identified and adequately mitigated where necessary. It is recognised that systems can only provide reasonable, but not absolute, assurance that major risks have been adequately managed.

Trustees' responsibilities

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by Board of Trustees on 16.1.25 and signed on their behalf by:



Dr Janet Davies – Chair and Trustee

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2024.

Responsibilities and basis of the report

As the charity trustees of the company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company accounts as carried out under section 145 of the Charities Act 2011 ("The 2011 Act"). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) on the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000, your examiner must be a member of a recognised body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
- 2) The accounts do not accord with those records; or
- 3) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.



Richard Dunkley FCCA CTA
RD Accounting Limited
Chartered Certified Accountants
12c Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

Date: 16.1.25

Statement of Financial Activities (Including Income and Expenditure Account) for the year ended 31 August 2024

		<u>Unrestricted</u>	<u>Unrestricted</u>
		<u>2024</u>	<u>2023</u>
	<u>Notes</u>	£	£
INCOME			
Voluntary income	2a	3,256	4,345
Activities for generating funds	2b	6,969	8,374
Investment income	2c	3,152	1,970
Income from charitable activities	2d	656,070	529,163
Total income		<u>669,447</u>	<u>543,852</u>
EXPENDITURE			
Cost of generating funds	3a	2,179	3,667
Expenditure on charitable activities	3b	607,971	530,951
Other resources expended	3c	17,520	26,245
Total expenditure		<u>627,670</u>	<u>560,863</u>
Net income / expenditure		41,777	(17,011)
Reconciliation of funds:			
Total funds brought forward		<u>155,587</u>	<u>172,598</u>
Total funds carried forward		<u>197,364</u>	<u>155,587</u>

Balance Sheet as at 31 August 2024
Company registration number: 05093330

	Notes	2024 £	2023 £
Fixed Assets			
Equipment		-	-
Current Assets			
Debtors	7	4,419	3,743
Cash at bank and in hand	8	<u>281,514</u>	<u>239,748</u>
		285,933	243,491
Current Liabilities			
Creditors: amounts falling due within one year	9	<u>88,569</u>	<u>87,904</u>
Net Current Assets		<u>197,364</u>	<u>155,587</u>
Total Assets Less Current Liabilities		<u>197,364</u>	<u>155,587</u>
REPRESENTED BY:			
Funds carried forward		<u>197,364</u>	<u>155,587</u>

For the year ending 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Members have not required the company to obtain an audit for the year ended 31 August 2024 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 16.1.25 and were signed on its behalf by:

JD Davies

Dr Janet Davies – Chair and Trustee

Statement of Cash Flows for the year ended 31st August 2024

	<u>2024</u>	<u>2023</u>
	£	£
Cash flow from operating activities	41,765	15,345
Net cash flow from operating activities	<u>41,765</u>	<u>15,345</u>
Net increase in cash and cash equivalents	<u>41,765</u>	<u>15,345</u>
Cash and cash equivalents at 01/09/2023	239,748	224,402
Cash and cash equivalents at 31/08/2024	<u>281,514</u>	<u>239,748</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	226,112	187,100
Short term deposits	55,402	52,648
Cash and cash equivalents at 31/08/2024	<u>281,514</u>	<u>239,748</u>

Reconciliation of net expenditure to net cash flow from operating activities

	<u>2024</u>	<u>2023</u>
	£	£
Net income for the year	41,777	(17,011)
(Increase) in debtors	(676)	(3,597)
Increase in creditors	664	35,953
Net cash flow from operating activities	<u>41,765</u>	<u>15,345</u>

Notes forming part of the financial statements for the year ended 31 August 2024

1 ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements of the charitable company (incorporated in England and Wales), 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 Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

Income from government and other grants are recognised at fair value; when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Fundraising income is shown gross, with associated costs included within Raising Funds Expenditure.

(d) Resources expended

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 accrual's basis including irrecoverable VAT and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on a basis consistent with the use of resources.

Resources expended are accounted for on an accrual basis:

- a) Charitable Activities comprise all expenditure directly relating to objects of the charity.
- b) Raising funds comprise the costs incurred in publicity and fundraising events.
- c) Other Resources Expended comprises other costs including governance costs associated with constitutional and statutory requirements.

Notes forming part of the financial statements for the year ended 31 August 2024 (continued...)

	2024	2023
2c Investment income	£	£
Bank Interest	397	300
COIF Account Interest	2,755	1,670
	<u>3,152</u>	<u>1,970</u>
2d Income from charitable activities	£	£
Parents Fees	75,406	83,519
Registration Fees	705	930
WSCC Education Grants	444,518	371,722
WSCC Inclusion Funding Grant	20,553	14,827
WSCC Two-Year-Old Funding	114,888	58,165
	<u>656,070</u>	<u>529,163</u>
3 EXPENDITURE		
3a Cost of generating funds	£	£
Christmas Activities	596	347
Photos	124	40
Summer Fun Day	676	422
Uniforms	783	2,858
	<u>2,179</u>	<u>3,667</u>

Notes forming part of the financial statements for the year ended 31 August 2024 (continued...)

	2024	2023
3b Expenditure on charitable activities	£	£
Basic Pay	488,044	434,184
Cleaning, Repairs and Maintenance	3,756	3,183
Educational Materials	23,828	12,157
Educational Visits	-	1,423
Employer Pension Costs	7,773	6,569
Employer National Insurance	19,585	15,319
Governance Costs	1,272	1,179
Hall Rentals	41,723	38,793
Other Furniture, Equipment and Materials	11,784	8,000
Other Staff Costs	4,651	4,570
Payroll Services	2,093	2,028
Presents, Gifts and Treats	3,185	604
Refreshments	157	270
Staff Training	120	2,672
	<u>607,971</u>	<u>530,951</u>
3c Other resources expended	£	£
Bank Charges	727	774
Computer Software	2,557	1,874
Fees & Charges	361	85
Insurance	2,704	706
Miscellaneous	7	40
Postages	88	178
Printing, Stationary, Photocopying	4,085	4,193
Snack Expenses	4,635	4,180
Subscriptions & Donations	722	608
Telephone & Communications	1,634	1,607
Professional Fees - HR Advice	-	12,000
	<u>17,520</u>	<u>26,245</u>

Notes forming part of the financial statements for the year ended 31 August 2024 (continued...)

4 DIRECTORS / TRUSTEES

None of the directors (or any person connected to them) received any remuneration or expenses during the year. (2023: Nil)

5 STAFF COSTS

	2024	2023
Wages and salaries	488,044	434,184
Social security costs	19,585	15,319
Other pension costs	7,773	6,569
	<u>515,402</u>	<u>456,072</u>

6 EMPLOYEES

	2024	2023
The average number of employees in the period	44	42

No employees received remuneration exceeding £60,000 (2023: Nil)

Key management personnel, three members of staff, received remuneration totalling £98,917 (2023: £81,821)

7 DEBTORS

	2024	2023
Parent Fees	644	393
Prepayments	3,775	3,350
	<u>4,419</u>	<u>3,743</u>

8 CASH AT BANK / IN HAND

	2024	2023
CAF Bank - Main Account	210,612	183,125
COIF Deposit Account	55,402	52,647
Soldo cash card	15,271	3,855
School Cash Book	29	119
Direct Debit Account	200	-
Petty Cash	-	1
	<u>281,514</u>	<u>239,747</u>

Notes forming part of the financial statements for the year ended 31 August 2024 (continued...)

9 LIABILITIES

	2024	2023
Trade creditors	87	12
Accruals and deferred income	1272	1236
Deferred income	85,554	85,363
Taxation and social security	-	(53)
Pensions payable	1,656	1,346
	<u>88,569</u>	<u>87,904</u>

Deferred income represents fees received in advance of the Autumn term.

10 RELATED PARTIES

For the year ending 31 August 2024 there were no related party transactions.
(2023: Nil)

ST ANDREW'S (BURGESS HILL) PRE-SCHOOL

England & Wales - Charity number 1104242

Accounts



St Andrew's (Burgess Hill) Pre-School

(A charitable company limited by guarantee)

Report and Financial Statements

Year ended: 31 August 2023

Charity no: 1104242

Company no: 05093330

St Andrew's (Burgess Hill) Pre-School – Annual Report and Financial Statements
Year ended 31 August 2023

Contents

Legal and Administrative Information	2
Trustees' Annual Report	3
Independent Examiner's Report	7
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Balance Sheet	9
Statement of Cash Flow	10

Legal and administrative information

Company number: 05093330 (England and Wales)

Charity number: 1104242

Trustees: Dr J Davies
H Butler
G Dunn
J Forrest (resigned 14 November 2022)

Year ended 31 August 2023

L Turner (resigned 14 November 2022)
S Croyden (appointed 14 November 2022)

Chair: Dr J Davies

Registered Office: 2a Cants Lane
Burgess Hill
West Sussex
RH15 0LG

Independent Examiner: Richard Dunkley FCCA CTA RD
Accounting Limited
Chartered Certified Accountants
12c Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Pre-School Manager: Sarah John

Pre-School

Deputy Manager: Hannah Deamer

Finance Manager: Charlotte Kempson

HR Advisor: Sally Bedford BA(Hons)
Insightful Team
King's House
174 Hammersmith Road
London
W6 7JP

Year ended 31 August 2023

Trustees' Annual Report for the year ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of The Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 October 2019).

Structure

The charity is bound by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee incorporated on 05 April 2004. The company was established under a Memorandum of Association which defines the company's objects and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

Governance and Management

The Chair and Vice Chair are appointed by the Parochial Church Council of St, Andrew, Burgess Hill under article 4.2.1. Other Trustees, including the Treasurer and Secretary, are sought primarily from the Family Members (the parent body) but should insufficient suitable volunteers offer to serve, the Trustees have the power to co-opt under article 4.2.4 and in such circumstances could turn to the Pre-School Learning Alliance for assistance.

The Trustees are responsible for the overall management and control of the Pre-School and meet at least termly. The work of implementing most of their policies is carried out by the executive officers, who meet regularly. Responsibility for the day-to-day running of the Pre-School is delegated to the Manager, who is supported by a Deputy. The Finance Manager has ensured the smooth running of the financial areas needed to enable the Pre-School to run smoothly and maintain its excellent staff / children ratios.

New Trustees are supported by existing Trustees offered training if required.

Management remuneration is set by the Board of Trustees, using market rates as the basis for remuneration levels.

Objectives and aims

The objectives of the Pre-School ("the Objects") are to enhance the development and education of children in Burgess Hill, primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: -

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

In setting our objectives and planning our activities our Trustees have considered the Charity Commission's general guidance on public benefit and aim to provide a safe and caring learning environment, free from prejudice and discrimination, for children aged 2 to 5 years.

Year ended 31 August 2023

Trustees' Annual Report for the year ended 31

(continued...)

August 2023

Our key objectives for the year were:

- To continue to build on our last outstanding OFSTED report
- To continue to improve our provision for all our children
- To offer places to as many children as possible
- To carry out all the requirements of Early Years Foundation Scheme (EYFS)
- To continue to develop our pastoral care, which involves, wherever necessary, assisting parents and the Social Services
- To continue to encourage parents and carers to understand and provide for the needs of their children and to become involved in the Pre-school's activities
- To continue and improve upon our provision for children with special educational needs and disabilities and for children who have English as a second language
- To ensure that every child is accessing opportunities at their individual level
- To continue to encourage a sense of community among the parents
- To ensure that staff have access to continuing professional development training

Ethos, Strategies and Policies

Children and their families are welcomed from all backgrounds.

We are an equal opportunity organisation committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation, or disability. We will make reasonable adjustments to meet the needs of staff or children who are or who become, disabled.

Our Pre-School is committed to safeguarding and promoting the welfare of our children and has policies covering all aspects of Pre-School life. These policies are under continual review.

Review of Achievements and Performance

St Andrew's Pre-School has now been serving the children and the community in the Eastern part of Burgess Hill and beyond for over fifty years.

Over 180 children have attended the Pre-School this year.

The Pre-School was inspected by OFSTED in February 2022 when the setting was judged outstanding in all areas. The contribution of the manager was highlighted especially her commitment to the ongoing development of the Pre-School and continually improving outcomes for all children. It was noted that the staff have high expectations of all children and are committed to their roles and raising the quality of their teaching to benefit children and their families. They create a very welcoming and relaxed environment where children feel incredibly safe and secure. A strength of the Pre-School identified was their work with children with special education needs, where provision is described as excellent, and also where the involvement of outside agencies was required.

The Pre-School continually carries out the OFSTED self-evaluation procedures to ensure quality and consistency of provision for children's learning and development within the Early Learning Goals. Constant monitoring means that no child gets left behind. The staff and the Trustees continue to work hard to ensure the children are happy and in a safe and stimulating learning environment, whilst taking into consideration the individual needs of each child.

Each child has a Key Person responsible for their pastoral care and for their development within the Pre-School. However, continual monitoring, planning, and recording and requests for input from parents, reflect the individual child's choice and interest, and in this way, all the team are able to support each child and each Key Person.

Year ended 31 August 2023

Trustees' Annual Report for the year ended 31

(continued...)

August 2023

Regular contact is maintained with the parents through informal meetings and formal consultations and via our news emails and newsletters. The main point of contact continues to be each child's Key Person as well as the Pre-School manager.

The setting is well led and managed by our well-qualified Manager and her senior team. Frequent Parental Surveys give very positive feedback.

Staff are well supported by a strong team of Trustees and parents. All the staff continue to undergo training to ensure up to date qualifications (e.g., there are currently two staff doing a Level 2 Diploma in Early Years and two staff doing Level 3 Diploma in Early Childcare. All staff have completed the Safeguarding Level 2 or Level 3 (as appropriate), and all have received in house training on the use of Tapestry and pediatric first aid. The process of ongoing self-evaluation and staff appraisals ensures best practice and a purposeful role within each session for each member of staff.

Staff provide an engaging and inviting environment for children. Equipment is constantly monitored and renewed to ensure it meets the current needs of all the children. The Pre-School continues to support the Government Healthy Eating campaign and have continued to provide healthy snacks this year.

To help children reach their full potential, staff have continued to work with other professionals to provide extra support for those children and their families who require it. Multi agency working has featured heavily once more. Agencies have included the targeted setting support team, the child development team, the educational psychologist, the specialist speech and language team, outreach persons from the local Family Centre, health visitors, Portage, the West Sussex inclusion team, the sensory support team, the physiotherapist, and Social Services.

The children continue to experience high quality learning and have had a great deal of fun over the year despite the challenges the COVID pandemic has brought over recent years. Our "Transition to School;" programme continues to operate with staff visiting schools in the area and teachers visiting the Pre-School to ease the children's transition into school and full-time education. The Pre-School is attracting visitors from all over the town, and beyond, as evidenced by the many different schools our children move onto.

The Pre-School is also a member of the Pre-School Learning Alliance and The National Day Nursery Association.

Financial Review

The total income received this financial year amounted to £543,852 compared to £482,052 in 2022 which represents a increase of 12.8%. The main reason for the increase is the increased number of children/increased funding per child from the council.

Funding from West Sussex County Council increased by 10.9% and parental fees increased by 25.6%.

Overall expenditure this year has amounted to £560,863 compared to £491,219 in 2022, This represents an increase in costs of 14%. This is largely due to increased salary costs as a direct result of the rise in National Minimum Wage rates.

The overall result for the year is a deficit of £17,011 (2022: deficit £9,167).

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation.

Year ended 31 August 2023

Trustees' Annual Report for the year ended 31

(continued...)

The climate in which the Pre-School operates remains very uncertain and competition from other providers in the area remains strong.

August 2023

The Pre-school is heavily dependent on Government Nursery Grants and to a lesser extent, fees from parents. Reserves have been set aside to underpin running costs in the event of fluctuation or delays in the receipt of this income or any shortfalls arising from there being insufficient numbers of children to fill all available places. These are in the region now of three months estimated running costs in such circumstances.

Risk Management

The Trustees are responsible for monitoring the risks faced by the Pre-School. Risks are identified, assessed and controls established throughout the year. They are managed under the headings of:

- Financial Sustainability
- Pre-School Safety
- Community Access to the site
- Child Welfare
- Employment
- Pre-School trips and events

There are currently 28 policies in place and the Trustees are satisfied that the major risks have been identified and adequately mitigated where necessary. It is recognised that systems can only provide reasonable, but not absolute, assurance that major risks have been adequately managed.

Trustees' responsibilities

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by Board of Trustees on 6.2.2024 and signed on their behalf by:

Year ended 31 August 2023

Trustees' Annual Report for the year ended 31

(continued...)

Dr Janet Davies – Chair and Trustee

JDavies.

ended 31 August 2023

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2023.

Responsibilities and basis of the report

As the charity trustees of the company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company accounts as carried out under section 145 of the Charities Act 2011 ("The 2011 Act"). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) on the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000, your examiner must be a member of a recognised body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
- 2) The accounts do not accord with those records; or
- 3) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.



Richard Dunkley FCCA CTA
RD Accounting Limited
Chartered Certified Accountants
12c Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

Date:

10/2/2024

ended 31 August 2023

Statement of Financial Activities (Including Income and Expenditure Account) for the year ended 31 August 2023

		<u>Unrestricted</u>	<u>Unrestricted</u>
		<u>2023</u>	<u>2022</u>
	<u>Notes</u>	£	£
INCOME			
Voluntary income	2a	4,345	4,879
Activities for generating funds	2b	8,374	8,746
Investment income	2c	1,970	186
Income from charitable activities	2d	529,163	468,241
Total income		<u>543,852</u>	<u>482,052</u>
EXPENDITURE			
Cost of generating funds	3a	3,667	2,063
Expenditure on charitable activities	3b	530,951	458,917
Other resources expended	3c	26,245	30,239
Total expenditure		<u>560,863</u>	<u>491,219</u>
Net income / expenditure		(17,011)	(9,167)
Reconciliation of funds:			
Total funds brought forward		<u>172,598</u>	<u>181,765</u>
Total funds carried forward		<u>155,587</u>	<u>172,598</u>

Balance Sheet as at 31 August 2023

ended 31 August 2023

Company registration number: 05093330

	Notes	2023 £	2022 £
Fixed Assets			
Equipment		-	-
Current Assets			
Debtors	7	3,743	146
Cash at bank and in hand	8	<u>239,748</u>	<u>224,402</u>
		243,491	224,548
Current Liabilities			
Creditors: amounts falling due within one year	9	<u>87,904</u>	<u>51,950</u>
Net Current Assets		<u>155,587</u>	<u>172,598</u>
Total Assets Less Current Liabilities		<u>155,587</u>	<u>172,598</u>
REPRESENTED BY:			
Funds carried forward		<u>155,587</u>	<u>172,598</u>

For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Members have not required the company to obtain an audit for the year ended 31 August 2023 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 6.2.24 and were signed on its behalf by:

Janet Davies

Dr Janet Davies – Chair and Trustee

ended 31 August 2023

Statement of Cash Flows for the year ended 31st August 2023

	<u>2023</u>	<u>2022</u>
	£	£
Cash flow from operating activities	15,345	6,119
Net cash flow from operating activities	<u>15,345</u>	<u>6,119</u>
Net increase in cash and cash equivalents	<u>15,345</u>	<u>6,119</u>
Cash and cash equivalents at 01/09/2022	224,402	218,283
Cash and cash equivalents at 31/08/2023	<u>239,747</u>	<u>224,402</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	187,100	173,425
Short term deposits	52,647	50,977
Cash and cash equivalents at 31/08/2023	<u>239,747</u>	<u>224,402</u>

Reconciliation of net expenditure to net cash flow from operating activities

	<u>2023</u>	<u>2022</u>
	£	£
Net income for the year	(17,011)	(9,167)
(Increase) in debtors	(3,597)	178
Increase in creditors	35,953	15,108
Net cash flow from operating activities	<u>15,345</u>	<u>6,119</u>

Notes forming part of the financial statements for the year ended 31 August 2023**1 ACCOUNTING POLICIES**

ended 31 August 2023

(a) Basis of preparation

The financial statements of the charitable company (incorporated in England and Wales), 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 Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

Income from government and other grants are recognised at fair value; when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Fundraising income is shown gross, with associated costs included within Raising Funds Expenditure.

(d) Resources expended

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 accrual's basis including irrecoverable VAT and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on a basis consistent with the use of resources.

Resources expended are accounted for on an accrual basis:

- a) Charitable Activities comprise all expenditure directly relating to objects of the charity.
- b) Raising funds comprise the costs incurred in publicity and fundraising events.
- c) Other Resources Expended comprises other costs including governance costs associated with constitutional and statutory requirements.

Notes forming part of the financial statements for the year ended 31 August 2023

(continued...)

(e) Pension costs

The charitable company operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised as an expense in the period to which they relate.

ended 31 August 2023

(f) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £2,500 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

Fixtures and fittings over 5 years

(g) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements and have reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future.

(h) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(i) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2 INCOME

	2023	2022
	£	£
2a Voluntary Income		
Donations	340	254
Snack Donations	4,005	2,858
Coronavirus Job Retention Scheme Funding	-	1,767
	<u>4,345</u>	<u>4,879</u>
	2023	2022
	£	£
2b Activities for generating funds		
Other Fundraising	7,108	7,287
Sale Uniform	1,266	1,459
	<u>8,374</u>	<u>8,746</u>

Notes forming part of the financial statements for the year ended 31 August 2023 (continued...)

ended 31 August 2023

	2023	2022
	£	£
2c Investment Income		
Bank Interest	300	15
COIF Account Interest	1,670	171
	<u>1,970</u>	<u>186</u>
	2023	2022
	£	£
2d Income from charitable activities		
Parents Fees	83,519	66,471
Registration Fees	930	645
WSCC Education Grants	371,722	346,683
WSCC Inclusion Funding Grant	14,827	7,900
WSCC Two-Year-Old Funding	58,165	46,542
	<u>529,163</u>	<u>468,241</u>
3 EXPENDITURE		
	2023	2022
	£	£
3a Cost of generating funds		
Christmas Activities	347	281
Other Fund Raising	-	346
Photos	40	83
Summer Fun Day	422	404
Uniforms	2,858	689
WSCC Education Grants Transfer to Another Provider	-	260
	<u>3,667</u>	<u>2,063</u>

ended 31 August 2023

Notes forming part of the financial statements for the year ended 31 August 2023 (continued...)

	2023	2022
	£	£
3b Expenditure on charitable activities		
Basic Pay	434,184	370,550
Cleaning, Repairs and Maintenance	3,183	3,929
Educational Materials	12,157	14,292
Educational Visits	1,423	2,074
Employer Pension Costs	6,569	4,583
Employer National Insurance	15,319	10,745
Finance Manager	-	506
Governance Costs	1,179	1,245
Hall Rentals	38,793	38,188
Other Furniture, Equipment and Materials	8,000	4,054
Other Staff Costs	4,570	2,848
Payroll Services	2,028	1,716
Presents, Gifts and Treats	604	2,357
Refreshments	270	66
Staff Training	2,672	1,764
	<u>530,951</u>	<u>458,917</u>
	2023	2022
	£	£
3c Other resources expended		
Bank Charges	774	633
Computer Software	1,874	3,503
Fees & Charges	85	86
Insurance	706	2,461
Miscellaneous	40	415
Postages	178	76
Printing, Stationary, Photocopying	4,193	2,432
Snack Expenses	4,180	4,238
Subscriptions & Donations	608	382
Telephone & Communications	1,607	1,591
Pest Control Expense	-	22
Professional Fees - HR Advice	12,000	14,400
Companies House Confirmation Fee	-	-
	<u>26,245</u>	<u>30,239</u>

4 DIRECTORS / TRUSTEES

None of the directors (or any person connected to them) received any remuneration or expenses during the year. (2022: Nil)

ended 31 August 2023

Notes forming part of the financial statements for the year ended 31 August 2023

(continued...)

5 STAFF COSTS

	2023	2022
Wages and salaries	434,184	370,550
Social security costs	15,319	10,745
Other pension costs	6,569	4,583
	<u>456,072</u>	<u>385,878</u>

6 EMPLOYEES

	2023	2022
The average number of employees in the period	42	40

No employees received remuneration exceeding £60,000 (2022: Nil)

Key management personnel, three members of staff, received remuneration totalling £81,821 (2022: £73,998)

7 DEBTORS

	2023	2022
Parent Fees	393	146
Prepayments	3,350	-
	<u>3,743</u>	<u>146</u>

8 CASH AT BANK / IN HAND

	2023	2022
CAF Bank - Main Account	183,125	170,686
COIF Deposit Account	52,647	50,977
Soldo cash card	3,855	2,535
School Cash Book	119	98
Petty Cash	1	106
	<u>239,747</u>	<u>224,402</u>

ended 31 August 2023

Notes forming part of the financial statements for the year ended 31 August 2023 (continued...)**9 LIABILITIES**

	2023	2022
Trade creditors	12	(233)
Accruals and deferred income	1,236	1,245
Deferred income	85,363	46,728
Taxation and social security	(53)	3,295
Pensions payable	1,346	915
	<u>87,904</u>	<u>51,950</u>

Deferred income represents fees received in advance of the Autumn term.

10 RELATED PARTIES

For the year ending 31 August 2023 there were no related party transactions.
(2022: Nil)

ST ANDREW'S (BURGESS HILL) PRE-SCHOOL

England & Wales - Charity number 1104242

Accounts



St Andrew's (Burgess Hill) Pre-School

(A charitable company limited by guarantee)

Report and Financial Statements

Year ended: 31 August 2022

Charity no: 1104242

Company no: 05093330

Contents

Legal and Administrative Information	2
Trustees' Annual Report	3
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes forming part of the financial statements	10

Legal and administrative information

Company number: 05093330 (England and Wales)

Charity number: 1104242

Trustees: Dr J Davies
J Forrest (resigned 14 November 2022)
L Turner (resigned 14 November 2022)
H Butler
G Dunn
S Croyden (appointed 14 November 2022)

Chair: Dr J Davies

Registered Office: 2a Cants Lane
Burgess Hill
West Sussex
RH15 0LG

Independent Examiner: Richard Dunkley FCCA CTA
RD Accounting Limited
Chartered Certified Accountants
12c Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Pre-School Manager: Sarah John

Pre-School Deputy Manager: Hannah Dreamer

Finance Manager: Charlotte Kempson

HR Advisor: Sally Bedford BA(Hons)
Insightful Team
King's House
174 Hammersmith Road
London
W6 7JP

Trustees' Annual Report for the year ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of The Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 October 2019).

Structure

The charity is bound by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee incorporated on 05 April 2004. The company was established under a Memorandum of Association which defines the company's objects and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

Governance and Management

The Chair and Vice Chair are appointed by the Parochial Church Council of St, Andrew, Burgess Hill under article 4.2.1. Other Trustees, including the Treasurer and Secretary, are sought primarily from the Family Members (the parent body) but should insufficient suitable volunteers offer to serve, the Trustees have the power to co-opt under article 4.2.4 and in such circumstances could turn to the Pre-School Learning Alliance for assistance.

The Trustees are responsible for the overall management and control of the Pre-School and meet at least termly. The work of implementing most of their policies is carried out by the executive officers, who meet regularly. Responsibility for the day to day running of the Pre-School is delegated to the Manager, who is supported by a Deputy. The Finance Manager has ensured the smooth running of the financial areas needed to enable the Pre-School to run smoothly and maintain its excellent staff / children ratios.

Objectives and aims

The objectives of the Pre-School ("the Objects") are to enhance the development and education of children in Burgess Hill, primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by: -

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

In setting our objectives and planning our activities our Trustees have considered the Charity Commission's general guidance on public benefit and aim to provide a safe and caring learning environment, free from prejudice and discrimination, for children aged 2 to 5 years.

Our key objectives for the year were:

- To continue to build on our last outstanding OFSTED report
- To continue to improve our provision for all our children
- To offer places to as many children as possible
- To carry out all the requirements of Early Years Foundation Scheme (EYFS)

Trustees' Annual Report for the year ended 31 August 2022 (continued...)

- To continue to develop our pastoral care, which involves, wherever necessary, assisting parents and the Social Services
- To continue to encourage parents and carers to understand and provide for the needs of their children and to become involved in the Pre-school's activities
- To continue and improve upon our provision for children with special educational needs and disabilities and for children who have English as a second language
- To ensure that every child is accessing opportunities at their individual level
- To continue to encourage a sense of community among the parents
- To ensure that staff have access to continuing professional development training

Ethos, Strategies and Policies

Children and their families are welcomed from all backgrounds

We are an equal opportunity organisation committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation, or disability. We will make reasonable adjustments to meet the needs of staff or children who are or who become, disabled.

Our Pre-School is committed to safeguarding and promoting the welfare of our children and has policies covering all aspects of Pre-School life. These policies are under continual review.

Review of Achievements and Performance

St Andrew's Pre-School has now been serving the children and the community in the Eastern part of Burgess Hill and beyond for over fifty years.

Over 160 children have attended the Pre-School this year.

The Pre-School was inspected by OFSTED in February 2022 when the setting was judged outstanding in all areas. The contribution of the manager was highlighted especially her commitment to the ongoing development of the Pre-School and continually improving outcomes for all children. It was noted that the staff have high expectations of all children and are committed to their roles and raising the quality of their teaching to benefit children and their families. They create a very welcoming and relaxed environment where children feel incredibly safe and secure. A strength of the Pre-School identified was their work with children with special education needs, where provision is described as excellent, and also where the involvement of outside agencies was required.

The Pre-School continually carries out the OFSTED self-evaluation procedures to ensure quality and consistency of provision for children's learning and development within the Early Learning Goals. Constant monitoring means that no child gets left behind. The staff and the Trustees continue to work hard to ensure the children are happy and in a safe and stimulating learning environment, whilst taking into consideration the individual needs of each child.

Each child has a Key Person responsible for their pastoral care and for their development within the Pre-School. However, continual monitoring, planning, and recording and requests for input from parents, reflect the individual child's choice and interest, and in this way, all the team are able to support each child and each Key Person.

Regular contact is maintained with the parents through informal meetings and formal consultations and via our news emails and newsletters. The main point of contact continues to be each child's Key Person as well as the Pre-School manager.

The setting is well led and managed by our well qualified Manager and her senior team. Frequent Parental Surveys give very positive feedback.

Trustees' Annual Report for the year ended 31 August 2022 (continued...)

Staff are well supported by a strong team of Trustees and parents. All the staff continue to undergo training to ensure up to date qualifications (e.g., there are currently two staff doing a Level 2 Diploma in Early Years and two staff doing Level 3 Diploma in Early Childcare. All staff have completed the Safeguarding Level 2 or Level 3 (as appropriate) and all have received in house training on the use of Tapestry and pediatric first aid. The process of ongoing self-evaluation and staff appraisals ensures best practice and a purposeful role within each session for each member of staff.

We also provide placements for students undertaking work experience and childcare qualifications.

Staff provide an engaging and inviting environment for children. Equipment is constantly monitored and renewed to ensure it meets the current needs of all the children. The Pre-School continues to support the Government Healthy Eating campaign and have continued to provide healthy snacks this year.

To help children reach their full potential, staff have continued to work with other professionals to provide extra support for those children and their families who require it. Multi agency working has featured heavily once more. Agencies have included the targeted setting support team, the child development team, the educational psychologist, the specialist speech and language team, outreach persons from the local Family Centre, health visitors, Portage, the West Sussex inclusion team, the sensory support team, the physiotherapist, and Social Services.

The children continue to experience high quality learning and have had a great deal of fun over the year despite the challenges the COVID pandemic has brought over recent years. Our "Transition to School;" programme continues to operate with staff visiting schools in the area and teachers visiting the Pre-School to ease the children's transition into school and full-time education. The Pre-School is attracting visitors from all over the town, and beyond, as evidenced by the many different schools our children move onto.

The Pre-School is also a member of the Pre-School Learning Alliance and The National Day Nursery Association.

Financial Review

The total income received this financial year amounted to £482,052 compared to £512,282 in 2021 which represents a decrease of 5.9%. The main reason for the decrease is the cessation of the Job Retention Scheme last year.

Funding from West Sussex County Council decreased by 2% and parental fees increased by 67%.

Overall expenditure this year has amounted to £491,219 compared to £541,616 in 2021, this represents a decrease in costs of just under 10%. This is largely due to decreased salary costs.

The overall result for the year is a deficit of £9,167 (2021: deficit £29,334).

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation.

The climate in which the Pre-School operates remains very uncertain and competition from other providers in the area remains strong.

The Pre-school is heavily dependent on Government Nursery Grants and to a lesser extent, fees from parents. Reserves have been set aside to underpin running costs in the event of fluctuation or delays in the receipt of this income or any shortfalls arising from there being insufficient numbers of children to fill all available places. These are in the region now of three months estimated running costs in such circumstances.

Trustees' Annual Report for the year ended 31 August 2022 (continued...)

Risk Management

The Trustees are responsible for monitoring the risks faced by the Pre-School. Risks are identified, assessed and controls established throughout the year. They are managed under the headings of:

- Financial Sustainability
- Pre-School Safety
- Community Access to the site
- Child Welfare
- Employment
- Pre-School trips and events

There are currently 24 policies in place and the Trustees are satisfied that the major risks have been identified and adequately mitigated where necessary. It is recognised that systems can only provide reasonable, but not absolute, assurance that major risks have been adequately managed.

Trustees' responsibilities

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by Board of Trustees on 02/02/2023 and signed on their behalf

Dr Janet Davies – Chair and Trustee

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2022.

Responsibilities and basis of the report

As the charity trustees of the company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company accounts as carried out under section 145 of the Charities Act 2011 ("The 2011 Act"). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) on the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000, your examiner must be a member of a recognised body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
- 2) The accounts do not accord with those records; or
- 3) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

Richard Dunkley FCCA CTA
RD Accounting Limited
Chartered Certified Accountants
12c Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

Date: 02/02/2023

Statement of Financial Activities for the year ended 31 August 2022

		2022	2021
	Notes	£	£
INCOMING RESOURCES			
Voluntary Income	2a	4,879	54,937
Activities for generating funds	2b	8,746	4,187
Investment Income	2c	186	9
Incoming resources from charitable activities	2d	468,241	453,149
Total incoming resources		482,052	512,282
RESOURCES EXPENDED			
Cost of generating funds	3a	2,063	3,215
Charitable activities	3b	458,917	502,537
Other resources expended	3c	30,239	35,864
Total resources expended		491,219	541,616
Net incoming/(outgoing) resources		(9,167)	(29,334)
Reconciliation of funds			
Total funds brought forward		181,765	211,099
Total funds carried forward		172,598	181,765

Balance Sheet as at 31 August 2022
Company registration number: 05093330

		2022	2021
	Notes	£	£
FIXED ASSETS			
Equipment		-	-
CURRENT ASSETS			
Debtors	6	146	324
Short term deposits	7	224,198	218,193
Cash at bank and in hand	8	204	90
		224,548	218,607
CURRENT LIABILITIES			
Short term liabilities	9	51,950	36,842
		172,598	181,765
NET CURRENT ASSETS			
		172,598	181,765
TOTAL ASSETS			
		172,598	181,765
REPRESENTED BY:			
Funds carried forward		172,598	181,765

For the year ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Members have not required the company to obtain an audit for the year ended 31 August 2022 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 02/02/2023 and were signed on its behalf by:

Dr Janet Davies – Chair and Trustee

Notes forming part of the financial statements for the year ended 31 August 2022

1 ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements of the charitable company (incorporated in England and Wales), 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 Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

Income from government and other grants are recognised at fair value, when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Fundraising income is shown gross, with associated costs included within Raising Funds Expenditure.

(d) Resources expended

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 accrual's basis including irrecoverable VAT and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to specific headings, they have been allocated to activities on a basis consistent with the use of resources.

Resources expended are accounted for on an accrual basis:

- a) Charitable Activities comprise all expenditure directly relating to objects of the charity.
- b) Raising funds comprise the costs incurred in publicity and fundraising events.
- c) Other Resources Expended comprises other costs including governance costs associated with constitutional and statutory requirements.

Notes forming part of the financial statements for the year ended 31 August 2022 (continued...)

2c	Investment income		
	Bank Interest	15	1
	COIF Account Interest	<u>171</u>	<u>8</u>
		<u>186</u>	<u>9</u>
2d	Incoming resources from charitable activities		
	Parents Fees	66,471	39,611
	Registration Fees	645	600
	WSCC Education Grants	346,683	363,370
	WSCC Inclusion Funding Grant	7,900	12,022
	WSCC Two-Year-Old Funding	46,542	37,546
		<u> </u>	<u> </u>
		<u>468,241</u>	<u>453,149</u>
3	RESOURCES EXPENDED		
3a	Cost of generating funds		
	Christmas Activities	281	174
	Other Fund Raising	346	119
	Photos	83	262
	Summer Fun Day	404	-
	Uniforms	689	2,660
	WSCC Education Grants Transfer to Another Provider	<u>260</u>	<u>-</u>
		<u>2,063</u>	<u>3,215</u>
3b	Charitable activities		
	Basic Pay	370,550	393,968
	Cleaning, Repairs and Maintenance	3,929	7,915
	Educational Materials	14,292	19,105
	Educational Visits	2,074	1,320
	Employer Pension Costs	4,583	4,239
	Employers National Insurance	10,745	12,759
	Finance Manager	506	9,421
	Furniture & Equipment from Fund Raising	-	18
	Governance costs	1,245	1,060
	Hall Rentals	38,188	37,755
	Other Furniture, Equipment and Materials	4,054	5,102
	Other Staff Costs	2,848	977
	Payroll Services	1,716	2,723
	Presents, Gifts and Treats	2,357	2,139
	Refreshments	66	213
	Staff Training	<u>1,764</u>	<u>3,823</u>
		<u>458,917</u>	<u>502,537</u>

Notes forming part of the financial statements for the year ended 31 August 2022 (continued...)

3c	Other resources expended		
	Bank Charges	633	508
	Computer Equipment Depreciation	-	-
	Computer Software	3,503	2,936
	COVID19 Costs	-	544
	Fees & Charges	86	-
	Insurance	2,461	2,174
	Miscellaneous	415	1,810
	Postages	76	789
	Printing, Stationary, Photocopying	2,432	2,680
	Snack Expenses	4,238	4,282
	Subscriptions & Donations	382	479
	Telephone & Communications	1,591	965
	Pest Control Expense	22	920
	Professional Fees – HR Advice	14,400	17,764
	Companies House Confirmation Fee	-	13
		<u>30,239</u>	<u>35,864</u>
4	DIRECTORS / TRUSTEES		
	None of the directors (or any person connected to them) received any remuneration during the year. (2021: Nil)		
5	EMPLOYEES		
		2022	2021
	The average number of employees in the period (full time equivalents)	40	45
6	DEBTORS		
	Parent Fees	146	324
	Prepayments	-	-
		<u>146</u>	<u>324</u>
7	SHORT TERM DEPOSITS		
	CAF Bank – Main Account	170,686	166,554
	COIF Deposit Account	50,977	50,805
	Soldo cash card	2,535	834
		<u>224,198</u>	<u>218,193</u>

Notes forming part of the financial statements for the year ended 31 August 2022 (continued...)

8	CASH AT BANK / IN HAND		
	School Cash Book	98	90
	Petty Cash	<u>106</u>	<u>-</u>
		<u>204</u>	<u>90</u>
9	LIABILITIES		
	Creditors for goods and services	(233)	4,059
	Accruals	1,245	1,080
	Deferred income	46,728	30,942
	PAYE and NIC	3,295	90
	Pensions payable	<u>915</u>	<u>671</u>
		<u>51,950</u>	<u>36,842</u>

10 RELATED PARTIES

For the year ending 31 August 2022 there were no related party transactions. (2021: Nil)

ST ANDREW'S (BURGESS HILL) PRE-SCHOOL

England & Wales - Charity number 1104242

Accounts



St Andrew's (Burgess Hill) Pre-School

(A charitable company limited by guarantee)

Report and Financial Statements

Year ended: 31 August 2021

Charity no: 1104242

Company no: 05093330

Contents

Legal and Administrative Information	2
Trustees' Annual Report	3
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes forming part of the financial statements	10

Legal and administrative information

Company number: 05093330 (England and Wales)

Charity number: 1104242

Trustees: Dr J Davies
J Forrest
L Turner
H Butler
G Dunn

Chair: Dr J Davies

Registered Office: 2a Cants Lane
Burgess Hill
West Sussex
RH15 0LG

Independent Examiner: Richard Dunkley FCCA CTA
RD Accounting Limited
Chartered Certified Accountants
12C Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Pre-School Manager: Sarah John

Pre-School Deputy Manager: Hannah Dreamer

Finance Manager: Sean Larkin (until 31 August 2021)
Charlotte Kempson (from 14 September 2021)

HR Advisor: Sally Bedford BA(Hons)
Insightful Team
King's House
174 Hammersmith Road
London
W6 7JP

Trustees' Annual Report for the year ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of The Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 October 2019).

Structure

The charity is bound by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee incorporated on 05 April 2004. The company was established under a Memorandum of Association which defines the company's objects and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

Governance and Management

The Chair and Vice Chair are appointed by the Parochial Church Council of St, Andrew, Burgess Hill under article 4.2.1. Other Trustees, including the Treasurer and Secretary, are sought primarily from the Family Members (the parent body) but should insufficient suitable volunteers offer to serve, the Trustees have the power to co-opt under article 4.2.4 and in such circumstances could turn to the Pre-School Learning Alliance for assistance.

The Trustees are responsible for the overall management and control of the Pre-School and meet at least termly. The work of implementing most of their policies is carried out by the executive officers, who meet regularly. Responsibility for the day to day running of the Pre-School is delegated to the Manager, who is supported by a Deputy. The Finance Manager has ensured the smooth running of the financial areas needed to enable the Pre-School to run smoothly and maintain its excellent staff/children ratios.

Objectives and aims

The objectives of the Pre-School ("the Objects") are to enhance the development and education of children in Burgess Hill, primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:-

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

In setting our objectives and planning our activities our Trustees have considered the Charity Commission's general guidance on public benefit and aim to provide a safe and caring learning environment, free from prejudice and discrimination, for children aged 2 to 5 years.

Our key objectives for the year were:

- To continue to build on our last outstanding OFSTED report
- To continue to improve our provision for all our children
- To offer places to as many children as possible
- To carry out all the requirements of Early Years Foundation Scheme (EYFS)

Trustees' Annual Report for the year ended 31 August 2021 (continued...)

- To continue to develop our pastoral care, which involves, wherever necessary, assisting parents and the Social Services
- To continue to encourage parents and carers to understand and provide for the needs of their children and to become involved in the Pre-school's activities
- To continue and improve upon our provision for children with special educational needs and disabilities and for children who have English as a second language
- To ensure that every child is accessing opportunities at their individual level
- To continue to encourage a sense of community among the parents
- To ensure that staff have access to continuing professional development training

Ethos, Strategies and Policies

Children and their families are welcomed from all backgrounds

We are an equal opportunity organisation committed to a working environment that is free from any form of discrimination on the grounds of color, race, ethnicity, religion, sex, sexual orientation or disability. We will make reasonable adjustments to meet the needs of staff or children who are or who become, disabled.

Our Pre-School is committed to safeguarding and promoting the welfare of our children and has policies covering all aspects of Pre-School life. These policies are under continual review.

Review of Achievements and Performance

St Andrew's Pre-School has now been serving the children and the community in the Eastern part of Burgess Hill and beyond for over fifty years.

Over 160 children have attended the Pre-School this year.

The Pre-School was inspected by OFSTED in October 2018 when the setting was judged outstanding in all areas. The contribution of the manager was highlighted especially her commitment to the ongoing development of the Pre-School and continually improving outcomes for all children. It was noted that the staff have high expectations of all children and are committed to their roles and raising the quality of their teaching to benefit children and their families. They create a very welcoming and relaxed environment where children feel incredibly safe and secure. A strength of the Pre-School identified was their work with children with special education needs, where provision is described as excellent, and also where the involvement of outside agencies were required.

The Pre-School continually carries out the OFSTED self-evaluation procedures to ensure quality and consistency of provision for children's learning and development within the Early Learning Goals. Constant monitoring means that no child gets left behind. The staff and the Trustees continue to work hard to ensure the children are happy and in a safe and stimulating learning environment, whilst taking into consideration the individual needs of each child.

Each child has a Key Person responsible for their pastoral care and for their development within the Pre-School. However, continual monitoring, planning and recording and requests for input from parents, reflect the individual child's choice and interest, and in this way, all the team are able to support each child and each Key Person.

Regular contact is maintained with the parents through informal meetings and formal consultations and via our news emails and newsletters. The main point of contact continues to be each child's Key Person as well as the Pre-School manager.

The setting is well led and managed by our well qualified Manager and her senior team. Frequent Parental Surveys give very positive feedback.

Trustees' Annual Report for the year ended 31 August 2021 (continued...)

Staff are well supported by a strong team of Trustees and parents. All the staff continue to undergo training to ensure up to date qualifications (e.g. there are currently two staff doing a Level 2 Diploma in Early Years and two staff doing Level 3 Diploma in Early Childcare. All staff have completed the Safeguarding Level 2 or Level 3 (as appropriate) and all have received in house training on the use of Tapestry and pediatric first aid. The process of ongoing self-evaluation and staff appraisals ensures best practice and a purposeful role within each session for each member of staff.

We also provide placements for students undertaking work experience and childcare qualifications.

Staff provide an engaging and inviting environment for children. Equipment is constantly monitored and renewed to ensure it meets the current needs of all the children. The Pre-School continues to support the Government Healthy Eating campaign and have continued to provide healthy snacks this year.

To help children reach their full potential, staff have continued to work with other professionals to provide extra support for those children and their families who require it. Multi agency working has featured heavily once more. Agencies have included the targeted setting support team, the child development team, the educational psychologist, the specialist speech and language team, outreach persons from the local Family Centre, health visitors, Portage, the West Sussex inclusion team, the sensory support team, the physiotherapist and the Social Services.

The children continue to experience high quality learning and have had a great deal of fun over the year despite the challenges the COVID pandemic has brought. Sadly, due to the current restrictions we have been unable to provide the full range of activities we originally planned however, we are optimistic we will be able to resume full service in the next academic year. Our "Transition to School;" programme continues to operate with staff visiting schools in the area and teachers visiting the Pre-School to ease the children's transition into school and full-time education. The Pre-School is attracting visitors from all over the town, and beyond, as evidenced by the 13 different schools to which 76 of our children moved in September 2020.

The Pre-School is also a member of the Pre-School Learning Alliance and The National Day Nursery Association.

Financial Review

The accounts for the year have been completed on Xero following our change to this software in 2020.

The total income received this financial year amounted to £512,282 compared to £466,990 in 2020 which represents an increase of 9.7%.

Funding from West Sussex County Council increased by 7% and parental fees increased by 1.8%.

Overall expenditure this year has amounted to £541,646 compared to £434,149 in 2020, this represents an increase in costs of just under 25%. This is largely due to increased salary costs, hall rental and ongoing HR services incurred in the year.

The overall result for the year is a deficit of £29,334 (2020: surplus £32,841).

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation.

The climate in which the Pre-Schools operates remains very uncertain and competition from other providers in the area remains strong. The strong surplus experienced this year is being retained in order to ensure we have adequate reserves to deal with the expected changes in pay rates due to the introduction of increasing living wage and pension obligations.

Trustees' Annual Report for the year ended 31 August 2021 (continued...)

The Pre-school is heavily dependent on Government Nursery Grants and to a lesser extent, fees from parents. Reserves have been set aside to underpin running costs in the event of fluctuation or delays in the receipt of this income or any shortfalls arising from there being insufficient numbers of children to fill all available places. These are in the region now of four months estimated running costs in such circumstances.

Risk Management

The Trustees are responsible for monitoring the risks faced by the Pre-School. Risks are identified, assessed and controls established throughout the year. They are managed under the headings of:

- Financial Sustainability
- Pre-School Safety
- Community Access to the site
- Child Welfare
- Employment
- Pre-School trips and events

There are currently 24 policies in place and the Trustees are satisfied that the major risks have been identified and adequately mitigated where necessary. It is recognised that systems can only provide reasonable, but not absolute, assurance that major risks have been adequately managed.

Trustees' responsibilities

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by Board of Trustees on 22 March 2022 and signed on their behalf

Dr Janet Davies - Chair and Trustee

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2021.

Responsibilities and basis of the report

As the charity trustees of the company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company accounts as carried out under section 145 of the Charities Act 2011 ("The 2011 Act"). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) on the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000, your examiner must be a member of a recognised body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
- 2) The accounts do not accord with those records; or
- 3) The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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.

Richard Dunkley FCCA CTA
RD Accounting Limited
Chartered Certified Accountants
12C Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

Date: 20 May 2022

Statement of Financial Activities for the year ended 31 August 2021

		2021	2020
	Notes	£	£
INCOMING RESOURCES			
Voluntary Income	2a	54,937	43,723
Activities for generating funds	2b	4,187	3,136
Investment Income	2c	9	159
Incoming resources from charitable activities	2d	453,149	419,972
Total incoming resources		512,282	466,990
RESOURCES EXPENDED			
Cost of generating funds	3a	3,215	9,228
Charitable activities	3b	502,537	410,018
Other resources expended	3c	35,864	14,903
Total resources expended		541,616	434,149
Net incoming/(outgoing) resources		(29,334)	32,841
Reconciliation of funds			
Total funds brought forward		211,099	178,258
Total funds carried forward		181,765	211,099

Balance Sheet as at 31 August 2021
Company registration number: 05093330

		2021	2020
	Notes	£	£
FIXED ASSETS			
Equipment		-	-
CURRENT ASSETS			
Debtors	6	324	(18)
Short term deposits	7	218,193	292,032
Cash at bank and in hand	8	90	12
		<hr/>	<hr/>
		218,607	292,026
CURRENT LIABILITIES			
Short term liabilities	9	36,842	80,927
		<hr/>	<hr/>
NET CURRENT ASSETS		181,765	211,099
		<hr/>	<hr/>
TOTAL ASSETS		181,765	211,099
REPRESENTED BY:			
Funds carried forward		181,765	211,099
		<hr/>	<hr/>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The financial statements were approved by the Board of Trustees on 22 March 2022 and were signed on its behalf by:

Dr Janet Davies - Chair and Trustee

Notes forming part of the financial statements for the year ended 31 August 2021

1 ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements of the charitable company (incorporated in England and Wales), 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 Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

Income from government and other grants are recognised at fair value, when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Fundraising income is shown gross, with associated costs included within Raising Funds Expenditure.

(d) Resources expended

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 including irrecoverable VAT 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.

Resources expended are accounted for on an accruals; basis:

- a) Charitable Activities comprise all expenditure directly relating to objects of the charity.
- b) Raising funds comprise the costs incurred in publicity and fundraising events.
- c) Other Resources Expended comprises other costs including governance costs associated with constitutional and statutory requirements.

Notes forming part of the financial statements for the year ended 31 August 2021 (continued...)

2c	Investment income		
	Bank Interest	1	-
	COIF Account Interest	<u>8</u>	<u>159</u>
		<u>9</u>	<u>159</u>
2d	Incoming resources from charitable activities		
	Parents Fees	39,611	33,497
	Registration Fees	600	495
	WSCC Education Grants	363,370	336,111
	WSCC Inclusion Funding Grant	12,022	16,308
	WSCC Two Year Old Funding	37,546	33,561
		<u> </u>	<u> </u>
		<u>453,149</u>	<u>419,972</u>
3	RESOURCES EXPENDED		
3a	Cost of generating funds		
	Christmas Activities	174	7
	Other Fund Raising	119	582
	Photos	262	66
	Summer Fun Day	-	75
	Uniforms	2,660	2,538
	WSCC Education Grants Transfer to Another Provider	<u>-</u>	<u>5,960</u>
		<u>3,215</u>	<u>9,228</u>
3b	Charitable activities		
	Basic Pay	393,968	316,284
	Cleaning, Repairs and Maintenance	7,915	5,530
	Educational Materials	19,105	16,746
	Educational Visits	1,320	1,270
	Employer Pension Costs	4,239	4,079
	Employers National Insurance	12,759	6,160
	Finance Manager	9,421	10,749
	Furniture & Equipment from Fund Raising	18	53
	Governance costs	1,060	1,440
	Hall Rentals	37,755	25,797
	Other Furniture, Equipment and Materials	5,102	1,916
	Other Staff Costs	977	2,348
	Payroll Services	2,723	1,816
	Presents, Gifts and Treats	2,139	1,553
	Refreshments	213	185
	Staff Training	<u>3,823</u>	<u>14,092</u>
		<u>502,537</u>	<u>410,018</u>

Notes forming part of the financial statements for the year ended 31 August 2021 (continued...)

3c	Other resources expended		
	Bank Charges	508	69
	Computer Equipment Depreciation	-	14
	Computer Software	2,936	3,153
	COVID19 Costs	544	-
	Fees & Charges	-	1,074
	Insurance	2,174	1,973
	Miscellaneous	1,810	1,665
	Postages	789	428
	Printing, Stationary, Photocopying	2,680	2,773
	Snack Expenses	4,282	2,416
	Subscriptions & Donations	479	965
	Telephone & Communications	965	360
	Pest Control Expense	920	-
	Professional Fees - HR Advice	17,764	-
	Companies House Confirmation Fee	13	13
		<u>35,864</u>	<u>14,903</u>
4	DIRECTORS / TRUSTEES		
	None of the directors (or any person connected to them) received any remuneration during the year. (2020: Nil)		
5	EMPLOYEES		
		2021	2020
	The average number of employees in the period (full time equivalents)	45	36
6	DEBTORS		
	Parent Fees	324	(18)
	Prepayments	-	-
		<u>324</u>	<u>(18)</u>
7	SHORT TERM DEPOSITS		
	Business Reserve Account	-	16,809
	CAF Bank - Main Account	166,554	221,402
	COIF Deposit Account	50,805	50,798
	Soldo cash card	834	2,723
		<u>218,193</u>	<u>291,732</u>

Notes forming part of the financial statements for the year ended 31 August 2021 (continued...)

8	CASH AT BANK / IN HAND		
	Preschool Current Account	-	300
	School Cash Book	90	-
	Pre-School Imprests	-	12
		<u>90</u>	<u>312</u>
9	LIABILITIES		
	Creditors for goods and services	4,059	(2,683)
	Accruals	1,080	1,560
	Deferred income	30,942	72,170
	PAYE and NIC	90	770
	Pensions payable	671	615
	Provision for improvements	-	8,368
		<u>36,842</u>	<u>80,800</u>

10 RELATED PARTIES

For the year ending 31 August 2021 there were no related party transactions. (2020: Nil)