



## **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

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**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

*JD Davies*



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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>	<u>£</u>	<u>£</u>
<b>INCOME</b>			
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
<b>Total income</b>		<b><u>543,852</u></b>	<b><u>482,052</u></b>
<b>EXPENDITURE</b>			
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
<b>Total expenditure</b>		<b><u>560,863</u></b>	<b><u>491,219</u></b>
<b>Net income / expenditure</b>		<b>(17,011)</b>	<b>(9,167)</b>
<b>Reconciliation of funds:</b>			
<b>Total funds brought forward</b>		<b><u>172,598</u></b>	<b><u>181,765</u></b>
<b>Total funds carried forward</b>		<b><u>155,587</u></b>	<b><u>172,598</u></b>

**Balance Sheet as at 31 August 2023**

ended 31 August 2023

Company registration number: 05093330

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

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 31<sup>st</sup> August 2023**

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

**Reconciliation of net expenditure to net cash flow from operating activities**

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

**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
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**(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**

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

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

ended 31 August 2023

		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>2c</b>	<b>Investment Income</b>		
	Bank Interest	300	15
	COIF Account Interest	1,670	171
		<b>1,970</b>	<b>186</b>
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>2d</b>	<b>Income from charitable activities</b>		
	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
		<b>529,163</b>	<b>468,241</b>
<b>3</b>	<b>EXPENDITURE</b>		
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>3a</b>	<b>Cost of generating funds</b>		
	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
		<b>3,667</b>	<b>2,063</b>

ended 31 August 2023

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>3b Expenditure on charitable activities</b>		
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
	<b>530,951</b>	<b>458,917</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>3c Other resources expended</b>		
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	-	-
	<b>26,245</b>	<b>30,239</b>

**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**

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

**6 EMPLOYEES**

	<b>2023</b>	<b>2022</b>
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**

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

**8 CASH AT BANK / IN HAND**

	<b>2023</b>	<b>2022</b>
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
	<b><u>239,747</u></b>	<b><u>224,402</u></b>

ended 31 August 2023

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

	<b>2023</b>	<b>2022</b>
Trade creditors	12	(233)
Accruals and deferred income	1236	1245
Deferred income	85,363	46,728
Taxation and social security	(53)	3,295
Pensions payable	1,346	915
	<b><u>87,904</u></b>	<b><u>51,950</u></b>

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)