BOVINGDON PRE-SCHOOL

England & Wales · Charity number 1107414

Details

Status	Registered
Legal form	Charitable company
Company number	05230651
Registered	2004-12-22
Register	View on the Charity Commission register

Contact

Address	Bovingdon Pre-School Memorial Hall High Street Bovingdon Hemel Hempstead Hertford
Phone	07549019445
Email	admin@bovingdonpreschool.co.uk
Website	www.bovingdonpreschool.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:3.1 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;3.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Enhancing the development and education of children under statutory school age in a safe, secure and stimulating environment. Working in a framework which ensures equality of opportunity for all children and families and encourages children to be independent and have fun and friendship with other children and adults.

Classification

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

Geography

- **Area of benefit:** NOT DEFINED BUT IN PRACTICE HERTFORDSHIRE
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£94,818	£102,265	-	-
2024-08-31	£132,740	£109,447	-	-
2023-08-31	£107,946	£123,372	-	-
2022-08-31	£108,959	£121,483	-	-
2021-08-31	£102,218	£99,904	-	-
2020-08-31	£110,631	£101,120	-	-

Trustees

Name	Role	Appointed
Eleisha Mitchell		2024-09-01
Emma Caple		2025-09-01
Mary Hurley		2025-02-04

Accounts

REGISTERED COMPANY NUMBER: 05230651 (England and Wales)
REGISTERED CHARITY NUMBER: 1107414

Report of the Trustees and

Financial Statements

for the Year Ended 31st August 2025

for

BOVINGDON PRE-SCHOOL

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

BOVINGDON PRE-SCHOOL

Contents of the Financial Statements
for the year ended 31st August 2025

Report of the Trustees
for the year ended 31st August 2025

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 31st August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Bovingdon Pre-School is a charity whose aims are:

- To enhance the development and education of children under statutory school age in a parent-involving, community based group.
- To provide a safe, secure and stimulating environment.
- To work within a framework which ensures equality of opportunity for all children and families.
- To encourage children to be independent and have fun and friendship with children and other adults.

Public benefit

The charity acknowledges its requirements to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. The charity has referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities.

Volunteers

Volunteers continue to play an important role in the day-to-day running of the Pre-School and organising fund raising events.

FINANCIAL REVIEW

Financial position

The charity has general reserves of £46,211 (2024 £54,463) at the end of the year, which are sufficient to cover months 5-6 months charitable expenses and other costs.

Principal funding sources

The majority of the income for the Pre-School comes from fees. These are made up from payments by parents/carers as well as Government grants. The funding received from fundraising is generally used to buy more play equipment.

Investment policy and objectives

Most of the Charity's funds are spent in the short term, but a prudent amount is kept in reserves. This reserve is invested in a commercial Common Investment Fund which continues to show a low return. The Charity also holds a savings account with Virgin Money which pays a modest interest rate.

Reserves policy

The Management Committee feels that a level of reserves is required to meet 2-3 months of normal expenditure. This is based on the charity's size and the level of financial commitments held. The Management Committee aim to ensure the charity will be able to continue to fulfill its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Management Committee will endeavour not to set aside funds unnecessarily.

Going concern

The charity has adequate reserves to continue as a going concern for the foreseeable future.

FUTURE PLANS

The Pre-School plans to continue to fulfill its aims in the forthcoming years. Looking ahead, the Pre-School remains committed to providing a stimulating, creative, safe, supportive and happy environment for all the children in our care.

A key focus for the coming year is the ongoing improvement of the garden area. We are currently awaiting the outcome of a grant application to support this project. Should the grant be unsuccessful, we plan to organise a dedicated fundraising event. Proposed enhancements include painting the existing wooden furniture, constructing an obstacle course, developing a planting station and replacing some of the existing plastic items with more sustainable wooden garden furniture and equipment.

Marketing efforts over the past year have yielded positive results, despite a limited number of children in the local area. We will continue to focus on encouraging the registration of two-year olds to help increase our intake and retention in the future.
Additionally, we aim to strengthen parental involvement in the running of the Pre-School, particularly in relation to fundraising activities. To support this, we plan to merge the existing committee and the fundraising sub-committee into one team. As part of this restructure, we intend to introduce a new role of 'Head of Fundraising' to lead and coordinate efforts more effectively.

It is planned that the M&G Charibond Charities Fixed Interest Fund will be sold and the proceeds will be held in the CAF bank

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Pre-School is a charitable company limited by guarantee, incorporated on 15th September 2004 and registered as a charity on 22nd December 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound-up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Committee members are volunteers who give their time to the Pre-School. We encourage new members and involvement from all parents. As well as the day-to-day running of the Pre-School we endeavour to raise extra income via fundraising events run by the Pre-School Parents Group. We hold monthly meetings, where Pre-School policies are reviewed and other issues relating to the Pre-School are raised and dealt with.

Organisational structure

The Pre-School has a Management Committee made up of between 5 and 12 members of which at least 60% must be Family Members of the company at the time of election. The Committee members will serve until the next AGM when they shall be eligible for re-election unless they have served in any capacity for 6 consecutive years (4 for co-opted members).

The Management Committee are responsible for setting and reviewing the policies of the Pre-School, whilst the day-to-day running of the Pre-School is managed by the Pre-School Supervisor.

Induction and training of new trustees

New trustees are given a 'Welcome Pack' which includes details of their responsibilities as well as a copy of the Memorandum and Articles of Association. Additionally, they are briefed by the Chair of the Management Committee or another existing trustee about the workings of the Committee.

Related parties

Guidance and recommendations for the running of the Pre-School are received from Ofsted and the Pre-School Learning Alliance.

Report of the Trustees
for the year ended 31st August 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Management Committee and Pre-School staff carry out regular reviews of the risks to the charity. The major risks are the health and safety of the children, staff, helpers and visitors to the Pre-School and procedures are in place to ensure compliance with health and safety regulations.

Financial Risks are mitigated by maintaining a suitable level of reserves and regular reviews of future attendance levels are undertaken, to ensure sufficient fee income is maintained.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05230651 (England and Wales)

Registered Charity number

1107414

Registered office

Memorial Hall
High Street Bovingdon
Hemel Hempstead
Hertfordshire
HP3 0HJ

Trustees

A Gray Trustee (appointed 1/9/2024) (resigned 1/9/2025)
E Mitchell Trustee (appointed 1/9/2024)
E Anderson Trustee (appointed 1/9/2024) (resigned 1/9/2025)
M Hurley Chairman (appointed 28/4/2025)
E M Mitchell (appointed 1/9/2025)
E Caple (appointed 1/9/2025)

Company Secretary

E Caple

Pre-School Manager

Mrs Ciara Elliott

Approved by order of the board of trustees on 5th March 2026 and signed on its behalf by:

M Hurley - Trustee

Statement of Financial Activities
for the year ended 31st August 2025

	Notes	31/8/25 Unrestricted funds £	31/8/24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		3,360	5,214
Charitable activities			
Early Years Education		91,321	126,504
Other trading activities	2	(1)	921
Investment income	3	106	101
Other income		32	-
Total		94,818	132,740
EXPENDITURE ON			
Charitable activities			
Early Years Education		77,449	86,343
Other		24,816	23,104
Total		102,265	109,447
Net gains on investments		-	425
NET INCOME/(EXPENDITURE)		(7,447)	23,718
RECONCILIATION OF FUNDS			
Total funds brought forward		54,463	30,745
TOTAL FUNDS CARRIED FORWARD		47,016	54,463

The notes form part of these financial statements

Balance Sheet
31st August 2025

	Notes	31/8/25 Unrestricted funds £	31/8/24 Total funds £
FIXED ASSETS			
Tangible assets	8	-	556
Investments	9	-	3,282
		-	3,838
CURRENT ASSETS			
Debtors	10	2,134	1,499
Cash at bank and in hand		46,533	52,160
		48,667	53,659
CREDITORS			
Amounts falling due within one year	11	(1,651)	(3,034)
NET CURRENT ASSETS		47,016	50,625
TOTAL ASSETS LESS CURRENT LIABILITIES		47,016	54,463
NET ASSETS		47,016	54,463
FUNDS	12		
Unrestricted funds		47,016	54,463
TOTAL FUNDS		47,016	54,463

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31st August 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5th March 2026 and were signed on its behalf by:

M Hurley - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Fixtures and fittings	- 25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	31/8/25	31/8/24
	£	£
Fundraising events	(1)	921

3. INVESTMENT INCOME

	31/8/25	31/8/24
	£	£
Deposit account interest	106	101

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/8/25	31/8/24
	£	£
Depreciation - owned assets	556	556
Surplus on disposal of fixed assets	(32)	-

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2025 nor for the year ended 31st August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2025 nor for the year ended 31st August 2024.

6. STAFF COSTS

	31/8/25	31/8/24
	£	£
Wages and salaries	69,480	75,803
Other pension costs	1,010	2,322
	70,490	78,125

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

	31/8/25	31/8/24
Pre-School	6	9

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

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	5,214
Charitable activities	
Early Years Education	126,504
Other trading activities	921
Investment income	101
Total	132,740
EXPENDITURE ON	
Charitable activities	
Early Years Education	86,343
Other	23,104
Total	109,447
Net gains on investments	425
NET INCOME	23,718
RECONCILIATION OF FUNDS	
Total funds brought forward	30,745
TOTAL FUNDS CARRIED FORWARD	54,463

continued...

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st September 2024 and 31st August 2025	14,359
DEPRECIATION	
At 1st September 2024	13,803
Charge for year	556
At 31st August 2025	14,359
NET BOOK VALUE	
At 31st August 2025	-
At 31st August 2024	556

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st September 2024	3,282
Disposals	(3,282)
At 31st August 2025	-
NET BOOK VALUE	
At 31st August 2025	-
At 31st August 2024	3,282

There were no investment assets outside the UK.

Cost or valuation at 31st August 2025 is represented by:

	Listed investments £
Valuation in 2018	38
Valuation in 2019	94
Valuation in 2021	106
Valuation in 2022	(486)
Valuation in 2024	425
Cost	(177)

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/25	31/8/24
	£	£
Trade debtors	1,931	1,499
Other debtors	203	-
	2,134	1,499

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/25	31/8/24
	£	£
Trade creditors	84	1,664
Social security and other taxes	403	299
Accruals and deferred income	1,164	1,071
	1,651	3,034

12. MOVEMENT IN FUNDS

	At 1/9/24	Net movement in funds	At 31/8/25
	£	£	£
Unrestricted funds			
General fund	54,463	(7,447)	47,016
TOTAL FUNDS	54,463	(7,447)	47,016

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	94,818	(102,265)	(7,447)
TOTAL FUNDS	94,818	(102,265)	(7,447)

Comparatives for movement in funds

	At 1/9/23	Net movement in funds	At 31/8/24
	£	£	£
Unrestricted funds			
General fund	30,745	23,718	54,463
TOTAL FUNDS	30,745	23,718	54,463

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	132,740	(109,447)	425	23,718
TOTAL FUNDS	132,740	(109,447)	425	23,718

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/23 £	Net movement in funds £	At 31/8/25 £
Unrestricted funds			
General fund	30,745	16,271	47,016
TOTAL FUNDS	30,745	16,271	47,016

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	227,558	(211,712)	425	16,271
TOTAL FUNDS	227,558	(211,712)	425	16,271

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2025.

Accounts

REGISTERED COMPANY NUMBER: 05230651 (England and Wales)
REGISTERED CHARITY NUMBER: 1107414

Report of the Trustees and

Financial Statements

for the Year Ended 31st August 2024

for

BOVINGDON PRE-SCHOOL

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
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OBJECTIVES AND ACTIVITIES
Objectives and aims
Bovingdon Pre-School is a charity whose aims are:

- To enhance the development and education of children under statutory school age in a parent-involving, community based group.
- To provide a safe, secure and stimulating environment.
- To work within a framework which ensures equality of opportunity for all children and families.
- To encourage children to be independent and have fun and friendship with children and other adults.

Public benefit
The charity acknowledges its requirements to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. The charity has referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities.

Volunteers
Volunteers continue to play an important role in the day-to-day running of the Pre-School and organising fund raising events.

FINANCIAL REVIEW
Financial position
The charity has general reserves of £54,039 (2023 £30,745) at the end of the year, which are sufficient to cover months 5-6 months charitable expenses and other costs.

Principal funding sources
The majority of the income for the Pre-School comes from fees. These are made up from payments by parents/carers as well as Government grants. The funding received from fundraising is generally used to buy more play equipment.

Investment policy and objectives
Most of the Charity's funds are spent in the short term, but a prudent amount is kept in reserves. This reserve is invested in a commercial Common Investment Fund which continues to show a low return. The Charity also holds a savings account with Virgin Money which pays a modest interest rate.

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Going concern
The charity has adequate reserves to continue as a going concern for the foreseeable future.

FUTURE PLANS

The Pre-School plans to continue to fulfill its aims in the forthcoming years. Looking ahead, the Pre-School remains committed to providing a stimulating, creative, safe, supportive and happy environment for all the children in our care.

A key focus for the coming year is the ongoing improvement of the garden area. We are currently awaiting the outcome of a grant application to support this project. Should the grant be unsuccessful, we plan to organise a dedicated fundraising event. Proposed enhancements include painting the existing wooden furniture, constructing an obstacle course, developing a planting station and replacing some of the existing plastic items with more sustainable wooden garden furniture and equipment.

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Related parties

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Management Committee and Pre-School staff carry out regular reviews of the risks to the charity. The major risks are the health and safety of the children, staff, helpers and visitors to the Pre-School and procedures are in place to ensure compliance with health and safety regulations.

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05230651 (England and Wales)

Registered Charity number

1107414

Registered office

Memorial Hall
High Street Bovingdon
Hemel Hempstead
Hertfordshire
HP3 0HJ

Trustees

E Campbell-Smith - Chair (resigned 1/9/2023)
M Mourau (resigned 1/9/2023)
F Reilly (resigned 1/9/2023)
M Jackson Treasurer (resigned 1/9/2023)
L Moxley (resigned 1/9/2023)
H Richardson (resigned 31/8/2024)
A Mead Chairperson (appointed 1/9/2023) (resigned 31/8/2024)
K Carruthers (appointed 1/9/2023) (resigned 31/8/2024)
L Gavin (appointed 1/9/2023) (resigned 31/8/2024)
K Stuart (appointed 1/9/2023) (resigned 31/8/2024)
E Wilson (appointed 1/9/2023) (resigned 31/8/2024)
A Gray (appointed 1/9/2024)
E Mitchell (appointed 1/9/2024)
E Anderson (appointed 1/9/2024)

Company Secretary

N Archer

Independent Examiner

Nikki Drake
Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

Pre-School Manager

Ms K Warner

Approved by order of the board of trustees on 29th May 2025 and signed on its behalf by:

A Gray - Trustee

Independent examiner's report to the trustees of Bovingdon Pre-School ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2024.

Responsibilities and basis of report
As the charity's 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
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.

Nikki Drake

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

29th May 2025

BOVINGDON PRE-SCHOOL

Statement of Financial Activities
for the year ended 31st August 2024

	Notes	31/8/24 Unrestricted funds £	31/8/23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		5,214	2,087
Charitable activities			
Early Years Education		126,504	105,567
Other trading activities	2	921	212
Investment income	3	101	80
Total		132,740	107,946
EXPENDITURE ON			
Charitable activities			
Early Years Education		86,343	101,143
Other		23,104	22,229
Total		109,447	123,372
Net gains on investments		425	-
NET INCOME/(EXPENDITURE)		23,718	(15,426)
RECONCILIATION OF FUNDS			
Total funds brought forward		30,745	46,171
TOTAL FUNDS CARRIED FORWARD		54,463	30,745

The notes form part of these financial statements

Balance Sheet
31st August 2024

	Notes	31/8/24 Unrestricted funds £	31/8/23 Total funds £
FIXED ASSETS			
Tangible assets	8	556	1,112
Investments	9	3,282	2,857
		3,838	3,969
CURRENT ASSETS			
Debtors	10	1,499	843
Cash at bank and in hand		52,160	28,467
		53,659	29,310
CREDITORS			
Amounts falling due within one year	11	(3,034)	(2,534)
NET CURRENT ASSETS		50,625	26,776
TOTAL ASSETS LESS CURRENT LIABILITIES		54,463	30,745
NET ASSETS		54,463	30,745
FUNDS	12		
Unrestricted funds		54,463	30,745
TOTAL FUNDS		54,463	30,745

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31st August 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29th May 2025 and were signed on its behalf by:

A Gray - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Fixtures and fittings - 25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	31/8/24	31/8/23
	£	£
Fundraising events	921	212

3. INVESTMENT INCOME

	31/8/24	31/8/23
	£	£
Deposit account interest	101	80

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/8/24	31/8/23
	£	£
Depreciation - owned assets	556	557

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

	31/8/24	31/8/23
	£	£
Wages and salaries	75,803	85,021
Other pension costs	2,322	1,242
	78,125	86,263

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

	31/8/24	31/8/23
Pre-School	9	9

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

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,087
Charitable activities	
Early Years Education	105,567
Other trading activities	212
Investment income	80
Total	107,946
EXPENDITURE ON	
Charitable activities	
Early Years Education	101,143
Other	22,229
Total	123,372
NET INCOME/(EXPENDITURE)	(15,426)
RECONCILIATION OF FUNDS	
Total funds brought forward	46,171
TOTAL FUNDS CARRIED FORWARD	30,745

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st September 2023 and 31st August 2024	14,359
DEPRECIATION	
At 1st September 2023	13,247
Charge for year	556
At 31st August 2024	13,803
NET BOOK VALUE	
At 31st August 2024	556
At 31st August 2023	1,112

continued...

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st September 2023	2,857
Revaluations	425
At 31st August 2024	3,282
NET BOOK VALUE	
At 31st August 2024	3,282
At 31st August 2023	2,857

There were no investment assets outside the UK.

Cost or valuation at 31st August 2024 is represented by:

	Listed investments £
Valuation in 2018	38
Valuation in 2019	94
Valuation in 2021	106
Valuation in 2022	(486)
Valuation in 2024	425
Cost	3,105
	3,282

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/24 £	31/8/23 £
Trade debtors	1,499	843

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/24	31/8/23
	£	£
Trade creditors	1,664	1,111
Social security and other taxes	299	287
Other creditors	-	65
Accruals and deferred income	1,071	1,071
	3,034	2,534

12. MOVEMENT IN FUNDS

	At 1/9/23	Net movement in funds	At 31/8/24
	£	£	£
Unrestricted funds			
General fund	30,745	23,718	54,463
TOTAL FUNDS	30,745	23,718	54,463

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	132,740	(109,447)	425	23,718
TOTAL FUNDS	132,740	(109,447)	425	23,718

Comparatives for movement in funds

	At 1/9/22	Net movement in funds	At 31/8/23
	£	£	£
Unrestricted funds			
General fund	46,171	(15,426)	30,745
TOTAL FUNDS	46,171	(15,426)	30,745

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,946	(123,372)	(15,426)
TOTAL FUNDS	107,946	(123,372)	(15,426)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/22 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	46,171	8,292	54,463
TOTAL FUNDS	46,171	8,292	54,463

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	240,686	(232,819)	425	8,292
TOTAL FUNDS	240,686	(232,819)	425	8,292

13. RELATED PARTY DISCLOSURES

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

Accounts

REGISTERED COMPANY NUMBER: 05230651 (England and Wales)
REGISTERED CHARITY NUMBER: 1107414

Report of the Trustees and

Financial Statements

for the Year Ended 31st August 2023

for

BOVINGDON PRE-SCHOOL

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

Contents of the Financial Statements
for the year ended 31st August 2023

Report of the Trustees
for the year ended 31st 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 31st August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Bovingdon Pre-School is a charity whose aims are:

- To enhance the development and education of children under statutory school age in a parent-involving, community based group.
- To provide a safe, secure and stimulating environment.
- To work within a framework which ensures equality of opportunity for all children and families.
- To encourage children to be independent and have fun and friendship with children and other adults.

Public benefit

The charity acknowledges its requirements to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. The charity has referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities.

Volunteers

Volunteers continue to play an important role in the day-to-day running of the Pre-School and organising fund raising events.

FINANCIAL REVIEW

Financial position

The charity has general reserves of £59,181 (2020 £56,761) at the end of the year, which are sufficient to cover months 5-6 months charitable expenses and other costs.

Principal funding sources

The majority of the income for the Pre-School comes from fees. These are made up from payments by parents/carers as well as Government grants. The funding received from fundraising is generally used to buy more play equipment.

Investment policy and objectives

Most of the Charity's funds are spent in the short term, but a prudent amount is kept in reserves. This reserve is invested in a commercial Common Investment Fund which continues to show a low return. The Charity also holds a savings account with Virgin Money which pays a modest interest rate.

Reserves policy

The Management Committee feels that a level of reserves is required to meet 2-3 months of normal expenditure. This is based on the charity's size and the level of financial commitments held. The Management Committee aim to ensure the charity will be able to continue to fulfill its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Management Committee will endeavour not to set aside funds unnecessarily.

Going concern

The charity has adequate reserves to continue as a going concern for the foreseeable future.

FUTURE PLANS
The Pre-School plans to continue to fulfill its aims in the forthcoming years. We will be looking to introduce more flexible staffing arrangements to ensure a better match with the low numbers of children expected at the start of each academic year. It is also planned to improve the marketing of the Pre-School and the services we provide in order to attract more children from outside our normal catchment area and to encourage more 2 year olds to register with the Pre-School.

We will aim to engage more parents in the running of the Pre-School, whether on the Management Committee, or as part of the Pre-School Parents Group helping with fund raising or by helping in the Pre-School on a day-to-day basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Pre-School is a charitable company limited by guarantee, incorporated on 15th September 2004 and registered as a charity on 22nd December 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound-up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees
Committee members are volunteers who give their time to the Pre-School. We encourage new members and involvement from all parents. As well as the day-to-day running of the Pre-School we endeavour to raise extra income via fundraising events run by the Pre-School Parents Group. We hold monthly meetings, where Pre-School policies are reviewed and other issues relating to the Pre-School are raised and dealt with.

Organisational structure
The Pre-School has a Management Committee made up of between 5 and 12 members of which at least 60% must be Family Members of the company at the time of election. The Committee members will serve until the next AGM when they shall be eligible for re-election unless they have served in any capacity for 6 consecutive years (4 for co-opted members).

The Management Committee are responsible for setting and reviewing the policies of the Pre-School, whilst the day-to-day running of the Pre-School is managed by the Pre-School Supervisor.

Induction and training of new trustees
New trustees are given a 'Welcome Pack' which includes details of their responsibilities as well as a copy of the Memorandum and Articles of Association. Additionally, they are briefed by the Chair of the Management Committee or another existing trustee about the workings of the Committee.

Related parties
Guidance and recommendations for the running of the Pre-School are received from Ofsted and the Pre-School Learning Alliance.

Risk management
The Management Committee and Pre-School staff carry out regular reviews of the risks to the charity. The major risks are the health and safety of the children, staff, helpers and visitors to the Pre-School and procedures are in place to ensure compliance with health and safety regulations.

Financial Risks are mitigated by maintaining a suitable level of reserves and regular reviews of future attendance levels are undertaken, to ensure sufficient fee income is maintained.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
05230651 (England and Wales)

Report of the Trustees
for the year ended 31st August 2023

Registered Charity number
1107414

Registered office
Memorial Hall
High Street Bovingdon
Hemel Hempstead
Hertfordshire
HP3 0HJ

Trustees
E Campbell-Smith - Chair (resigned 1/9/2023)
M Mourau (resigned 1/9/2023)
F Reilly (resigned 1/9/2023)
M Jackson Treasurer (resigned 1/9/2023)
L Moxley (resigned 1/9/2023)
H Richardson (appointed 31/10/2022)
A Mead (appointed 1/9/2023)
K Carruthers (appointed 1/9/2023)
L Gavin (appointed 1/9/2023)
K Stuart (appointed 1/9/2023)
E Wilson (appointed 1/9/2023)

Company Secretary
K Carruthers

Independent Examiner
Nikki Drake
Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

Pre-School Manager
Ms K Warner

Approved by order of the board of trustees on 3rd April 2024 and signed on its behalf by:

Alexander

A Mead - Trustee

Independent examiner's report to the trustees of Bovingdon Pre-School ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2023.

Responsibilities and basis of report
As the charity's 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
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.

Nikki Drake

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

4th April 2024

BOVINGDON PRE-SCHOOL

Statement of Financial Activities
for the year ended 31st August 2023

	Notes	31/8/23 Unrestricted funds £	31/8/22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		2,087	-
Charitable activities			
Early Years Education		105,567	106,320
Other trading activities	2	212	2,633
Investment income	3	80	6
Total		107,946	108,959
EXPENDITURE ON			
Raising funds	4	-	7,124
Charitable activities			
Early Years Education		101,143	95,284
Other		22,229	19,075
Total		123,372	121,483
Net gains/(losses) on investments		-	(486)
NET INCOME/(EXPENDITURE)		(15,426)	(13,010)
RECONCILIATION OF FUNDS			
Total funds brought forward		46,171	59,181
TOTAL FUNDS CARRIED FORWARD		30,745	46,171

The notes form part of these financial statements

Balance Sheet
31st August 2023

	Notes	31/8/23 Unrestricted funds £	31/8/22 Total funds £
FIXED ASSETS			
Tangible assets	9	1,112	1,669
Investments	10	2,857	2,857
		3,969	4,526
CURRENT ASSETS			
Debtors	11	843	2,143
Cash at bank and in hand		28,467	44,399
		29,310	46,542
CREDITORS			
Amounts falling due within one year	12	(2,534)	(4,897)
NET CURRENT ASSETS		26,776	41,645
TOTAL ASSETS LESS CURRENT LIABILITIES		30,745	46,171
NET ASSETS		30,745	46,171
FUNDS	13		
Unrestricted funds		30,745	46,171
TOTAL FUNDS		30,745	46,171

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

 continued...

Balance Sheet - continued
31st August 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd April 2024 and were signed on its behalf by:

Alexander

A Mead - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Fixtures and fittings	-	25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

 continued...

2. OTHER TRADING ACTIVITIES

	31/8/23	31/8/22
	£	£
Fundraising events	212	2,633

3. INVESTMENT INCOME

	31/8/23	31/8/22
	£	£
Deposit account interest	80	6

4. RAISING FUNDS

Raising donations and legacies

	31/8/23	31/8/22
	£	£
Support costs	-	7,124

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/8/23	31/8/22
	£	£
Depreciation - owned assets	557	556

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. STAFF COSTS

	31/8/23	31/8/22
	£	£
Wages and salaries	85,021	85,420
Other pension costs	1,242	1,975
	86,263	87,395

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

	31/8/23	31/8/22
Pre-School	9	8

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

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Early Years Education	106,320
Other trading activities	2,633
Investment income	6
Total	108,959
EXPENDITURE ON	
Raising funds	7,124
Charitable activities	
Early Years Education	95,284
Other	19,075
Total	121,483
Net gains/(losses) on investments	(486)
NET INCOME/(EXPENDITURE)	(13,010)
RECONCILIATION OF FUNDS	
Total funds brought forward	59,181
TOTAL FUNDS CARRIED FORWARD	46,171

continued...

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st September 2022 and 31st August 2023	14,359
DEPRECIATION	
At 1st September 2022	12,690
Charge for year	557
At 31st August 2023	13,247
NET BOOK VALUE	
At 31st August 2023	1,112
At 31st August 2022	1,669

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st September 2022 and 31st August 2023	2,857
NET BOOK VALUE	
At 31st August 2023	2,857
At 31st August 2022	2,857

There were no investment assets outside the UK.

Cost or valuation at 31st August 2023 is represented by:

	Listed investments £
Valuation in 2018	38
Valuation in 2019	94
Valuation in 2021	106
Valuation in 2022	(486)
Cost	3,105
	2,857

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/23	31/8/22
	£	£
Trade debtors	843	2,143

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/23	31/8/22
	£	£
Trade creditors	1,111	2,628
Social security and other taxes	287	1,045
Other creditors	65	384
Accruals and deferred income	1,071	840
	2,534	4,897

13. MOVEMENT IN FUNDS

	At 1/9/22	Net movement in funds	At 31/8/23
	£	£	£
Unrestricted funds			
General fund	46,171	(15,426)	30,745
TOTAL FUNDS	46,171	(15,426)	30,745

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	107,946	(123,372)	(15,426)
TOTAL FUNDS	107,946	(123,372)	(15,426)

Comparatives for movement in funds

	At 1/9/21	Net movement in funds	At 31/8/22
	£	£	£
Unrestricted funds			
General fund	59,181	(13,010)	46,171
TOTAL FUNDS	59,181	(13,010)	46,171

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	108,959	(121,483)	(486)	(13,010)
TOTAL FUNDS	108,959	(121,483)	(486)	(13,010)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/21 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	59,181	(28,436)	30,745
TOTAL FUNDS	59,181	(28,436)	30,745

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	216,905	(244,855)	(486)	(28,436)
TOTAL FUNDS	216,905	(244,855)	(486)	(28,436)

14. RELATED PARTY DISCLOSURES

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

Bovingdon Pre-School
Memorial Hall
High Street Bovingdon
Hemel Hempstead
Hertfordshire
HP3 0HJ

Attenboroughs (Accountants) Ltd.,
1 Tower House,
Tower Centre,
Hoddesdon,
Herts. EN11 8UR.

Dear Sir,

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and officials of the company, the following representations given to you in connection with your examination of the company's financial statements for the year ended 31 August 2023.

1. We acknowledge as trustees our responsibility for the financial statements, which you have prepared for the company. All the accounting records have been made available to you for the purpose of your examination and all the transactions undertaken by the company have been properly reflected and recorded in the accounting records. All other records and related information including minutes of all management and shareholders' meetings, have been made available to you.

2. The company has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

3. There have been no events since the Balance Sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

4. There have been no breaches of the income tax regulations regarding payments to employees or sub-contractors in the construction industry which may directly or indirectly affect the view given by the financial statements.

5. Having regard to the terms and conditions of sale imposed by major suppliers of goods, trade creditors include no amounts resulting from the purchase of goods on terms which include reservation of title by suppliers.

6. There have been no other events which are likely to affect the adequacy of working capital to meet foreseeable requirements in the year following the adoption of the financial statements.

7. All income, expenditure assets and liabilities have been completely and accurately recorded in the accounts and the accounting records. We acknowledge that you are not bound to enquire into such matters. In particular, we confirm that the figures for turnover and gross assets are not understated and that the company is therefore entitled to the audit exemptions available to certain small companies and charities.

8. There exist no claims against the company, either by employees or other third parties.

Yours faithfully,

Alexander .... (Dated 04/04/2024 ....)

BOVINGDON PRE-SCHOOL

England & Wales - Charity number 1107414

Accounts

REGISTERED COMPANY NUMBER: 05230651 (England and Wales)
REGISTERED CHARITY NUMBER: 1107414

Report of the Trustees and

Financial Statements

for the Year Ended 31st August 2022

for

BOVINGDON PRE-SCHOOL

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

BOVINGDON PRE-SCHOOL

Contents of the Financial Statements
for the year ended 31st August 2022

BOVINGDON PRE-SCHOOL

Report of the Trustees
for the year ended 31st 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 31st August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Bovington Pre-School is a charity whose aims are:

- To enhance the development and education of children under statutory school age in a parent-involving, community based group.
- To provide a safe, secure and stimulating environment.
- To work within a framework which ensures equality of opportunity for all children and families.
- To encourage children to be independent and have fun and friendship with children and other adults.

Public benefit

The charity acknowledges its requirements to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. The charity has referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities.

Volunteers

Volunteers continue to play an important role in the day-to-day running of the Pre-School and organising fund raising events.

FINANCIAL REVIEW

Financial position

The charity has general reserves of £59,181 (2020 £56,761) at the end of the year, which are sufficient to cover months 5-6 months charitable expenses and other costs.

Principal funding sources

The majority of the income for the Pre-School comes from fees. These are made up from payments by parents/carers as well as Government grants. The funding received from fundraising is generally used to buy more play equipment.

Investment policy and objectives

Most of the Charity's funds are spent in the short term, but a prudent amount is kept in reserves. This reserve is invested in a commercial Common Investment Fund which continues to show a low return. The Charity also holds a savings account with Virgin Money which pays a modest interest rate.

Reserves policy

The Management Committee feels that a level of reserves is required to meet 2-3 months of normal expenditure. This is based on the charity's size and the level of financial commitments held. The Management Committee aim to ensure the charity will be able to continue to fulfill its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Management Committee will endeavour not to set aside funds unnecessarily.

Going concern

The charity has adequate reserves to continue as a going concern for the foreseeable future.

BOVINGDON PRE-SCHOOL

Report of the Trustees
for the year ended 31st August 2022

FUTURE PLANS

The Pre-School plans to continue to fulfill its aims in the forthcoming years. We will be looking to introduce more flexible staffing arrangements to ensure a better match with the low numbers of children expected at the start of each academic year. It is also planned to improve the marketing of the Pre-School and the services we provide in order to attract more children from outside our normal catchment area and to encourage more 2 year olds to register with the Pre-School.

We will aim to engage more parents in the running of the Pre-School, whether on the Management Committee, or as part of the Pre-School Parents Group helping with fund raising or by helping in the Pre-School on a day-to-day basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Pre-School is a charitable company limited by guarantee, incorporated on 15th September 2004 and registered as a charity on 22nd December 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound-up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Committee members are volunteers who give their time to the Pre-School. We encourage new members and involvement from all parents. As well as the day-to-day running of the Pre-School we endeavour to raise extra income via fundraising events run by the Pre-School Parents Group. We hold monthly meetings, where Pre-School policies are reviewed and other issues relating to the Pre-School are raised and dealt with.

Organisational structure

The Pre-School has a Management Committee made up of between 5 and 12 members of which at least 60% must be Family Members of the company at the time of election. The Committee members will serve until the next AGM when they shall be eligible for re-election unless they have served in any capacity for 6 consecutive years (4 for co-opted members).

The Management Committee are responsible for setting and reviewing the policies of the Pre-School, whilst the day-to-day running of the Pre-School is managed by the Pre-School Supervisor.

Induction and training of new trustees

New trustees are given a 'Welcome Pack' which includes details of their responsibilities as well as a copy of the Memorandum and Articles of Association. Additionally, they are briefed by the Chair of the Management Committee or another existing trustee about the workings of the Committee.

Related parties

Guidance and recommendations for the running of the Pre-School are received from Ofsted and the Pre-School Learning Alliance.

Risk management

The Management Committee and Pre-School staff carry out regular reviews of the risks to the charity. The major risks are the health and safety of the children, staff, helpers and visitors to the Pre-School and procedures are in place to ensure compliance with health and safety regulations.

Financial Risks are mitigated by maintaining a suitable level of reserves and regular reviews of future attendance levels are undertaken, to ensure sufficient fee income is maintained.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05230651 (England and Wales)

BOVINGDON PRE-SCHOOL

Report of the Trustees
for the year ended 31st August 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05230651 (England and Wales)

Registered Charity number
1107414

Registered office
Memorial Hall
High Street Bovingdon
Hemel Hempstead
Hertfordshire
HP3 0HJ

Trustees
P J Adams Treasurer (resigned 10/9/2021)
D N Evans - Chair (resigned 14/9/2021)
M Haysman (resigned 14/9/2021)
S J Hern (resigned 14/3/2022)
A Hibbert (resigned 14/3/2022)
C Kerr (resigned 14/9/2021)
E Loosely (resigned 14/9/2021)
A Williams (resigned 14/3/2022)
C L Bicknell (resigned 16/12/2021)
E Campbell-Smith - Chair (appointed 16/12/2021)
M Mourau
F Reilly
M Jackson Treasurer
L Moxley
H Richardson (appointed 31/10/2022)

Company Secretary
F Reilly

Independent Examiner
Nikki Drake
Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

Pre-School Manager
Ms K Warner

Approved by order of the board of trustees on 5th April 2023 and signed on its behalf by:

E Campbell-Smith - Trustee

Independent examiner's report to the trustees of Bovingdon Pre-School ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2022.

Responsibilities and basis of report
As the charity's 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
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.

Nikki Drake

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

5th April 2023

BOVINGDON PRE-SCHOOL

Statement of Financial Activities
for the year ended 31st August 2022

	Notes	31/8/22 Unrestricted funds £	31/8/21 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Early Years Education		106,320	98,874
Other trading activities	2	2,633	3,344
Investment income	3	6	-
Total		108,959	102,218
EXPENDITURE ON			
Raising funds	4	7,124	-
Charitable activities			
Early Years Education		95,284	86,429
Other		19,075	13,475
Total		121,483	99,904
Net gains/(losses) on investments		(486)	106
NET INCOME/(EXPENDITURE)		(13,010)	2,420
RECONCILIATION OF FUNDS			
Total funds brought forward		59,181	56,761
TOTAL FUNDS CARRIED FORWARD		46,171	59,181

BOVINGDON PRE-SCHOOL

Balance Sheet
31st August 2022

	Notes	31/8/22 Unrestricted funds £	31/8/21 Total funds £
FIXED ASSETS			
Tangible assets	9	1,669	-
Investments	10	2,857	3,343
		4,526	3,343
CURRENT ASSETS			
Debtors	11	2,143	95
Cash at bank and in hand		44,399	60,948
		46,542	61,043
CREDITORS			
Amounts falling due within one year	12	(4,897)	(5,205)
NET CURRENT ASSETS		41,645	55,838
TOTAL ASSETS LESS CURRENT LIABILITIES		46,171	59,181
NET ASSETS		46,171	59,181
FUNDS	13		
Unrestricted funds		46,171	59,181
TOTAL FUNDS		46,171	59,181

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued
31st August 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5th April 2023 and were signed on its behalf by:

E Campbell-Smith - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Fixtures and fittings - 25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

 continued...

2. OTHER TRADING ACTIVITIES

	31/8/22	31/8/21
	£	£
Fundraising events	2,633	3,303
Sale of T-Shirts	-	41
	2,633	3,344

3. INVESTMENT INCOME

	31/8/22	31/8/21
	£	£
Deposit account interest	6	-

4. RAISING FUNDS

Raising donations and legacies

	31/8/22	31/8/21
	£	£
Support costs	7,124	-

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/8/22	31/8/21
	£	£
Depreciation - owned assets	556	-

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. STAFF COSTS

	31/8/22	31/8/21
	£	£
Wages and salaries	85,420	71,945
Other pension costs	1,975	1,121
	87,395	73,066

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

	31/8/22	31/8/21
Pre-School	8	8

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Early Years Education	98,874
Other trading activities	3,344
Total	102,218
EXPENDITURE ON	
Charitable activities	
Early Years Education	86,429
Other	13,475
Total	99,904
Net gains on investments	106
NET INCOME	2,420
RECONCILIATION OF FUNDS	
Total funds brought forward	56,761
TOTAL FUNDS CARRIED FORWARD	59,181

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st September 2021	12,134
Additions	2,225
At 31st August 2022	14,359
DEPRECIATION	
At 1st September 2021	12,134
Charge for year	556
At 31st August 2022	12,690
NET BOOK VALUE	
At 31st August 2022	1,669
At 31st August 2021	-

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st September 2021	3,343
Revaluations	(486)
At 31st August 2022	2,857
NET BOOK VALUE	
At 31st August 2022	2,857
At 31st August 2021	3,343

There were no investment assets outside the UK.

Cost or valuation at 31st August 2022 is represented by:

	Listed investments £
Valuation in 2018	38
Valuation in 2019	94
Valuation in 2021	106
Valuation in 2022	(486)
Cost	3,105
	2,857

continued

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/22 £	31/8/21 £
Trade debtors	2,143	95

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/22 £	31/8/21 £
Trade creditors	2,628	1,631
Social security and other taxes	1,045	166
Other creditors	384	2,568
Accruals and deferred income	840	840
	4,897	5,205

13. MOVEMENT IN FUNDS

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	59,181	(13,010)	46,171
TOTAL FUNDS	59,181	(13,010)	46,171

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	108,959	(121,483)	(486)	(13,010)
TOTAL FUNDS	108,959	(121,483)	(486)	(13,010)

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	56,761	2,420	59,181
TOTAL FUNDS	56,761	2,420	59,181

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	102,218	(99,904)	106	2,420
TOTAL FUNDS	102,218	(99,904)	106	2,420

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/20 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	56,761	(10,590)	46,171
TOTAL FUNDS	56,761	(10,590)	46,171

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	211,177	(221,387)	(380)	(10,590)
TOTAL FUNDS	211,177	(221,387)	(380)	(10,590)

14. RELATED PARTY DISCLOSURES

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

BOVINGDON PRE-SCHOOL

Detailed Statement of Financial Activities
for the year ended 31st August 2022

	31/8/22 £	31/8/21 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	2,633	3,303
Sale of T-Shirts	-	41
	2,633	3,344
Investment income		
Deposit account interest	6	-
Charitable activities		
Fees from parents and carers	40,808	24,160
Breakfast and lunch club	2,703	4
Grants	62,809	73,023
JRS Grants	-	1,687
	106,320	98,874
Total incoming resources	108,959	102,218
EXPENDITURE		
Charitable activities		
Wages	85,420	71,945
Pensions	1,975	1,121
Training	971	965
Staff gifts	-	468
Play equipment and supplies	4,885	3,757
Groceries	669	587
T-Shirts	640	117
Bad debts	-	1,708
	94,560	80,668
Other		
Rent	16,077	8,839
Insurance	721	714
Telephone	431	269
Computer costs	457	759
Miscellaneous	224	20
Printing, postage and stationery	1,165	284
Payroll costs	-	390
	19,075	11,275
Support costs		

This page does not form part of the statutory financial statements

BOVINGDON PRE-SCHOOL

Detailed Statement of Financial Activities
for the year ended 31st August 2022

	31/8/22 £	31/8/21 £
Support costs		
Management		
Sundries	420	-
Finance		
Bank charges	93	93
Other		
Fixtures and fittings	556	-
Governance costs		
Accountancy	900	185
Professional fees	5,879	7,683
	6,779	7,868
Total resources expended	121,483	99,904
Net (expenditure)/income before gains and losses	(12,524)	2,314
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(486)	106
Net (expenditure)/income	(13,010)	2,420

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Accounts

REGISTERED COMPANY NUMBER: 05230651 (England and Wales)
REGISTERED CHARITY NUMBER: 1107414

Report of the Trustees and

Financial Statements

for the Year Ended 31st August 2021

for

BOVINGDON PRE-SCHOOL

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
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EN11 8UR

BOVINGDON PRE-SCHOOL

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To enhance the development and education of children under statutory school age in a parent-involving,
- community based group.
- To provide a safe, secure and stimulating environment.
- To work within a framework which ensures equality of opportunity for all children and families.
- To encourage children to be independent and have fun and friendship with children and other adults.

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We will aim to engage more parents in the running of the Pre-School, whether on the Management Committee, or as part of the Pre-School Parents Group helping with fund raising or by helping in the Pre-School on a day-to-day basis.

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The Management Committee and Pre-School staff carry out regular reviews of the risks to the charity. The major risks are the health and safety of the children, staff, helpers and visitors to the Pre-School and procedures are in place to ensure compliance with health and safety regulations.

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REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
05230651 (England and Wales)

Report of the Trustees
for the year ended 31st August 2021

Registered Charity number
1107414

Registered office
Memorial Hall
High Street Bovingdon
Hemel Hempstead
Hertfordshire
HP3 0HJ

Trustees
P J Adams Treasurer (resigned 10/9/2021)
D N Evans - Chair (resigned 14/9/2021)
M Haysman (resigned 14/9/2021)
S J Hern
A Hibbert
C Kerr (resigned 14/9/2021)
E Loosely (resigned 14/9/2021)
A Williams
C L Bicknell (resigned 16/12/2021)
E Bandy (appointed 16/12/2021)
M Mourau (appointed 16/6/2021)
F Reilly (appointed 16/6/2021)
L Jones (appointed 16/6/2021)
M Jackson Treasurer (appointed 16/6/2021)

Company Secretary
V Norton

Independent Examiner
Nikki Drake
FCCA
Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

Pre-School Supervisor
Ms A Barnes

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

....
E Bandy - Trustee

Independent examiner's report to the trustees of Bovingdon Pre-School ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021.

Responsibilities and basis of report
As the charity's 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
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.

Nikki Drake
FCCA
Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

Date: ....

BOVINGDON PRE-SCHOOL

Statement of Financial Activities
for the year ended 31st August 2021

	Notes	31/8/21 Unrestricted funds £	31/8/20 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Early Years Education		98,874	110,058
Other trading activities	2	3,344	573
Total		102,218	110,631
EXPENDITURE ON			
Charitable activities			
Early Years Education		86,429	85,636
Other		13,475	15,484
Total		99,904	101,120
Net gains on investments		106	-
NET INCOME		2,420	9,511
RECONCILIATION OF FUNDS			
Total funds brought forward		56,761	47,250
TOTAL FUNDS CARRIED FORWARD		59,181	56,761

The notes form part of these financial statements

Balance Sheet
31st August 2021

	Notes	31/8/21 Unrestricted funds £	31/8/20 Total funds £
FIXED ASSETS			
Investments	7	3,343	3,237
CURRENT ASSETS			
Debtors	8	95	150
Cash at bank and in hand		60,948	52,463
		61,043	52,613
CREDITORS			
Amounts falling due within one year	9	(5,205)	911
NET CURRENT ASSETS		55,838	53,524
TOTAL ASSETS LESS CURRENT LIABILITIES		59,181	56,761
NET ASSETS		59,181	56,761
FUNDS	10		
Unrestricted funds		59,181	56,761
TOTAL FUNDS		59,181	56,761

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31st August 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

....
E Bandy - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Fixtures and fittings - 25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	31/8/21	31/8/20
	£	£
Fundraising events	3,303	537
Sale of T-Shirts	41	36
	3,344	573

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

	31/8/21	31/8/20
	£	£
Wages and salaries	71,945	80,359
Other pension costs	1,121	1,547
	73,066	81,906

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

	31/8/21	31/8/20
Pre-School	8	11

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Early Years Education	110,058
Other trading activities	573
Total	110,631
EXPENDITURE ON	
Charitable activities	
Early Years Education	85,636
Other	15,484
Total	101,120

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
NET INCOME	9,511
RECONCILIATION OF FUNDS	
Total funds brought forward	47,250
TOTAL FUNDS CARRIED FORWARD	56,761

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st September 2020 and 31st August 2021	12,134
DEPRECIATION	
At 1st September 2020 and 31st August 2021	12,134
NET BOOK VALUE	
At 31st August 2021	-
At 31st August 2020	-

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st September 2020	3,237
Revaluations	106
At 31st August 2021	3,343
NET BOOK VALUE	
At 31st August 2021	3,343
At 31st August 2020	3,237

There were no investment assets outside the UK.

continued...

7. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31st August 2021 is represented by:

	Listed investments £
Valuation in 2018	38
Valuation in 2019	94
Valuation in 2021	106
Cost	3,105
	3,343

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/21 £	31/8/20 £
Trade debtors	95	150

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/21 £	31/8/20 £
Trade creditors	1,631	1,041
Social security and other taxes	166	(3,583)
Other creditors	2,568	791
Accruals and deferred income	840	840
	5,205	(911)

10. MOVEMENT IN FUNDS

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	56,761	2,420	59,181
TOTAL FUNDS	56,761	2,420	59,181

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	102,218	(99,904)	106	2,420
TOTAL FUNDS	102,218	(99,904)	106	2,420

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/19	Net movement in funds	At 31/8/20
	£	£	£
Unrestricted funds			
General fund	47,250	9,511	56,761
TOTAL FUNDS	47,250	9,511	56,761

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	110,631	(101,120)	9,511
TOTAL FUNDS	110,631	(101,120)	9,511

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/19	Net movement in funds	At 31/8/21
	£	£	£
Unrestricted funds			
General fund	47,250	11,931	59,181
TOTAL FUNDS	47,250	11,931	59,181

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	212,849	(201,024)	106	11,931
TOTAL FUNDS	212,849	(201,024)	106	11,931

continued...

11. RELATED PARTY DISCLOSURES

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

Detailed Statement of Financial Activities
for the year ended 31st August 2021

	31/8/21 £	31/8/20 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	3,303	537
Sale of T-Shirts	41	36
	3,344	573
Charitable activities		
Fees from parents and carers	24,160	33,258
Breakfast and lunch club	4	2,013
Grants	73,023	66,144
JRS Grants	1,687	8,643
	98,874	110,058
Total incoming resources	102,218	110,631
EXPENDITURE		
Charitable activities		
Wages	71,945	80,359
Pensions	1,121	1,547
Training	965	262
Staff gifts	468	578
Play equipment and supplies	3,757	3,011
Groceries	587	295
T-Shirts	117	192
Bad debts	1,708	272
	80,668	86,516
Other		
Rent	8,839	6,959
Insurance	714	700
Telephone	269	279
Computer costs	759	586
Miscellaneous	20	180
Printing, postage and stationery	284	223
Payroll costs	390	516
	11,275	9,443
Support costs		
Finance		
Bank charges	93	60

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the year ended 31st August 2021

	31/8/21	31/8/20
	£	£
Finance		
Governance costs		
Accountancy	185	840
Professional fees	7,683	4,261
	7,868	5,101
Total resources expended	99,904	101,120
Net income before gains and losses	2,314	9,511
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	106	-
Net income	2,420	9,511

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 05230651 (England and Wales)
REGISTERED CHARITY NUMBER: 1107414

Report of the Trustees and

Financial Statements

for the Year Ended 31st August 2020

for

BOVINGDON PRE-SCHOOL

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

BOVINGDON PRE-SCHOOL

Contents of the Financial Statements
for the year ended 31st August 2020

Report of the Trustees
for the year ended 31st August 2020

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 31st August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Bovington Pre-School is a charity whose aims are:

- To enhance the development and education of children under statutory school age in a parent-involving, community based group.
- To provide a safe, secure and stimulating environment.
- To work within a framework which ensures equality of opportunity for all children and families.
- To encourage children to be independent and have fun and friendship with children and other adults.

Public benefit

The charity acknowledges its requirements to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. The charity has referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities.

Volunteers

Volunteers continue to play an important role in the day-to-day running of the Pre-School and organising fund raising events.

FINANCIAL REVIEW

Financial position

The charity has general reserves of £56,761 at the end of the year, which are sufficient to cover months 5-6 months charitable expenses and other costs.

Principal funding sources

The majority of the income for the Pre-School comes from fees. These are made up from payments by parents/carers as well as Government grants. The funding received from fundraising is generally used to buy more play equipment.

Investment policy and objectives

Most of the Charity's funds are spent in the short term, but a prudent amount is kept in reserves. This reserve is invested in a commercial Common Investment Fund which continues to show a low return. The Charity also holds a savings account with Virgin Money which pays a modest interest rate.

Reserves policy

The Management Committee feels that a level of reserves is required to meet 2-3 months of normal expenditure. This is based on the charity's size and the level of financial commitments held. The Management Committee aim to ensure the charity will be able to continue to fulfill its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Management Committee will endeavour not to set aside funds unnecessarily.

Going concern

The charity has adequate reserves to continue as a going concern for the foreseeable future.

FUTURE PLANS

The Pre-School plans to continue to fulfill its aims in the forthcoming years. We will be looking to introduce more flexible staffing arrangements to ensure a better match with the low numbers of children expected at the start of each academic year. It is also planned to improve the marketing of the Pre-School and the services we provide in order to attract more children from outside our normal catchment area.

We will aim to engage more parents in the running of the Pre-School, whether on the Management Committee, or as part of the Pre-School Parents Group helping with fund raising or by helping in the Pre-School on a day-to-day basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Pre-School is a charitable company limited by guarantee, incorporated on 15th September 2004 and registered as a charity on 22nd December 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the even of the company being wound-up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Committee members are volunteers who give their time to the Pre-School. We encourage new members and involvement from all parents. As well as the day-to-day running of the Pre-School we endeavour to raise extra income via fundraising events run by the Pre-School Parents Group. We hold monthly meetings, where Pre-School policies are reviewed and other issues relating to the Pre-School are raised and dealt with.

Organisational structure

The Pre-School has a Management Committee made up of between 5 and 12 members of which at least 60% must be Family Members of the company at the time of election. The Committee members will serve until the next AGM when they shall be eligible for re-election unless they have served in any capacity for 6 consecutive years (4 for co-opted members).

The Management Committee are responsible for setting and reviewing the policies of the Pre-School, whilst the day-to-day running of the Pre-School is managed by the Pre-School Supervisor.

Induction and training of new trustees

New trustees are given a 'Welcome Pack' which includes details of their responsibilities as well as a copy of the Memorandum and Articles of Association. Additionally, they are briefed by the Chair of the Management Committee or another existing trustee about the workings of the Committee.

Related parties

Guidance and recommendations for the running of the Pre-School are received from Ofsted and the Pre-School Learning Alliance.

Risk management

The Management Committee and Pre-School staff carry out regular reviews of the risks to the charity. The major risks are the health and safety of the children, staff, helpers and visitors to the Pre-School and procedures are in place to ensure compliance with health and safety regulations.

Financial Risks are mitigated by maintaining a suitable level of reserves and regular reviews of future attendance levels are undertaken, to ensure sufficient fee income is maintained.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05230651 (England and Wales)

Report of the Trustees
for the year ended 31st August 2020

Registered Charity number
1107414

Registered office
Memorial Hall
High Street Bovingdon
Hemel Hempstead
Hertfordshire
HP3 0HJ

Trustees
P J Adams Treasurer
S Brammer
D N Evans - Chair
C Hall
M Haysman
S J Hern
A Hibbert
C Kerr
E Loosely
A Williams

Company Secretary
C Kerr

Independent Examiner
Nikki Drake
FCCA
Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

Pre-School Supervisor
Ms S Walker

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

....

D N Evans - Trustee

Independent examiner's report to the trustees of Bovingdon Pre-School ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2020.

Responsibilities and basis of report
As the charity's 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
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.

Nikki Drake
FCCA
Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

Date: ....

Statement of Financial Activities
for the year ended 31st August 2020

	Notes	31/8/20 Unrestricted funds £	31/8/19 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Early Years Education		110,058	114,936
Other trading activities	2	573	1,951
Total		110,631	116,887
EXPENDITURE ON			
Charitable activities			
Early Years Education		85,636	88,794
Other		15,484	13,822
Total		101,120	102,616
Net gains on investments		-	94
NET INCOME		9,511	14,365
RECONCILIATION OF FUNDS			
Total funds brought forward		47,250	32,885
TOTAL FUNDS CARRIED FORWARD		56,761	47,250

The notes form part of these financial statements

Balance Sheet
31st August 2020

	Notes	31/8/20 Unrestricted funds £	31/8/19 Total funds £
FIXED ASSETS			
Investments	7	3,237	3,237
CURRENT ASSETS			
Debtors	8	150	1,687
Cash at bank and in hand		52,463	44,964
		52,613	46,651
CREDITORS			
Amounts falling due within one year	9	911	(2,638)
NET CURRENT ASSETS		53,524	44,013
TOTAL ASSETS LESS CURRENT LIABILITIES		56,761	47,250
NET ASSETS		56,761	47,250
FUNDS	10		
Unrestricted funds		56,761	47,250
TOTAL FUNDS		56,761	47,250

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31st August 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

....
D N Evans - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Fixtures and fittings - 25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	31/8/20	31/8/19
	£	£
Fundraising events	537	1,919
Sale of T-Shirts	36	32
	573	1,951

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

	31/8/20	31/8/19
	£	£
Wages and salaries	80,359	81,077
Other pension costs	1,547	1,158
	81,906	82,235

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

	31/8/20	31/8/19
Pre-School	11	11

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Early Years Education	114,936
Other trading activities	1,951
Total	116,887
EXPENDITURE ON	
Charitable activities	
Early Years Education	88,794
Other	13,822

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
Total	102,616
Net gains on investments	94
NET INCOME	14,365
RECONCILIATION OF FUNDS	
Total funds brought forward	32,885
TOTAL FUNDS CARRIED FORWARD	47,250

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st September 2019 and 31st August 2020	12,134
DEPRECIATION	
At 1st September 2019 and 31st August 2020	12,134
NET BOOK VALUE	
At 31st August 2020	-
At 31st August 2019	-

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st September 2019 and 31st August 2020	3,237
NET BOOK VALUE	
At 31st August 2020	3,237
At 31st August 2019	3,237

There were no investment assets outside the UK.

continued...

Notes to the Financial Statements - continued
for the year ended 31st August 2020

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/20	31/8/19
	£	£
Trade debtors	150	1,687

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/20	31/8/19
	£	£
Trade creditors	1,041	1,705
Social security and other taxes	(3,583)	(1,852)
Other creditors	791	897
Accruals and deferred income	840	1,888
	(911)	2,638

10. MOVEMENT IN FUNDS

	At 1/9/19	Net movement in funds	At 31/8/20
	£	£	£
Unrestricted funds			
General fund	47,250	9,511	56,761
TOTAL FUNDS	47,250	9,511	56,761

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	110,631	(101,120)	9,511
TOTAL FUNDS	110,631	(101,120)	9,511

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/18	Net movement in funds	At 31/8/19
	£	£	£
Unrestricted funds			
General fund	31,022	14,365	45,387
Revaluation Reserve	1,863	-	1,863
	32,885	14,365	47,250
TOTAL FUNDS	32,885	14,365	47,250

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	116,887	(102,616)	94	14,365
TOTAL FUNDS	116,887	(102,616)	94	14,365

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/18	Net movement in funds	At 31/8/20
	£	£	£
Unrestricted funds			
General fund	31,022	23,876	54,898
Revaluation Reserve	1,863	-	1,863
	32,885	23,876	56,761
TOTAL FUNDS	32,885	23,876	56,761

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	227,518	(203,736)	94	23,876
TOTAL FUNDS	227,518	(203,736)	94	23,876

11. RELATED PARTY DISCLOSURES

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

Detailed Statement of Financial Activities
for the year ended 31st August 2020

	31/8/20 £	31/8/19 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	537	1,919
Sale of T-Shirts	36	32
	573	1,951
Charitable activities		
Fees from parents and carers	33,258	36,679
Breakfast and lunch club	2,013	2,780
Grants	66,144	75,477
JRS Grants	8,643	-
	110,058	114,936
Total incoming resources	110,631	116,887
EXPENDITURE		
Charitable activities		
Wages	80,359	81,077
Pensions	1,547	1,158
Training	262	875
Staff gifts	578	313
Play equipment and supplies	3,011	4,776
Groceries	295	559
T-Shirts	192	-
Bad debts	272	36
	86,516	88,794
Other		
Rent	6,959	10,583
Insurance	700	697
Telephone	279	234
Computer costs	586	305
Miscellaneous	180	20
Printing, postage and stationery	223	58
Payroll costs	516	309
	9,443	12,206
Support costs		
Finance		
Bank charges	60	87

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the year ended 31st August 2020

	31/8/20	31/8/19
	£	£
Finance		
Governance costs		
Accountancy	840	1,125
Professional fees	4,261	404
	5,101	1,529
Total resources expended	101,120	102,616
Net income before gains and losses	9,511	14,271
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	-	94
Net income	9,511	14,365

This page does not form part of the statutory financial statements