

FETCHAM VILLAGE PRE SCHOOL

England & Wales · Charity number 1117961

Details

Status Registered

Legal form Charitable company

Company number [05995265](#)

Registered 2007-02-14

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

Contact

Address Fetcham Village Pre-School
School Lane
Fetcham
Surrey
KT22 9JU

Phone 01372373502

Email preschool@fetcham.surrey.sch.uk

Activities

Objects: TO PROVIDE FOR THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY:A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHTS OF PARENTS AND GUARDIANS TO PARTICIPATE IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITYB) ENCOURAGING THE STUDY AND UNDERSTANDING OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREA

Activities: To provide for the development and education of children under statutory school age.

Classification

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

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE FETCHAM, SURREY
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£210,492	£199,249	-	-
2024-08-31	£198,090	£173,706	-	-
2023-08-31	£183,291	£164,590	-	-
2022-08-31	£119,667	£140,307	-	-
2021-08-31	£139,893	£133,972	-	-

Trustees

Name	Role	Appointed
Aurora Elisabeth Sinclair		2023-09-20
Jenny Herbert		2021-01-01
Jonathan Peter Raynham Law		2017-12-14
Lauren McHale		2021-11-09

FETCHAM VILLAGE PRE SCHOOL

England & Wales - Charity number 1117961

Accounts

REGISTERED COMPANY NUMBER: 05995265 (England and Wales)
REGISTERED CHARITY NUMBER: 1117961

Report of the Trustees and
Financial Statements for the Year Ended 31 August 2025
for
FETCHAM VILLAGE PRE-SCHOOL

Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

FETCHAM VILLAGE PRE-SCHOOL

**Contents of the Financial Statements
for the Year Ended 31 August 2025**

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FETCHAM VILLAGE PRE-SCHOOL

Report of the Trustees for the Year Ended 31 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 31 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

To provide for the development and education of children primarily under statutory school age.

Significant activities

The charity runs a pre-school for all day or just morning or just afternoon attendance, 38 weeks a year.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity took over the running of an existing pre-school from September 2006. The pre-school ran very successfully and at capacity benefiting over 90 local children and their families before the Covid-19 pandemic.

From November 2022, to meet a change in demand post the pandemic, the pre-school opened for full day sessions in addition to the morning or afternoon. Since this change the pre-school has been running at capacity and this is reflected in a substantial increase in income this financial year. Over 50 local children attend. The children are very happy at the pre-school and an Ofsted inspection in September 2019 assessed the setting as outstanding. When planning the activities of the charity, the trustees have due regard for the public benefit guidance published by the Charity Commission.

FINANCIAL REVIEW

Principal funding sources

The principal source of funds is through the nursery education grant. The expenditure supports the salaries of high quality staff who provide the best pre-school education to meet the needs of young children.

Reserves policy

The reserves at 31st August 2025 were £60,283. The trustees aim to maintain reserves to fund redundancy payments in the unlikely event that the pre-school has to close and these were estimated to be £16,000 at 31st August 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Fetcham Village Pre-School is a company limited by guarantee with no share capital, and a registered charity governed by its Memorandum and Articles of Association. It was incorporated on 10 November 2006 in England and Wales and became a registered charity on 14th February 2007.

Recruitment and appointment of new trustees

Three trustees are appointed by Fetcham Village Infant School's governing body. Two trustees are elected by members of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05995265 (England and Wales)

Registered Charity number

1117961

Registered office

School Lane
Fetcham
Surrey
KT22 9JU

FETCHAM VILLAGE PRE-SCHOOL

**Report of the Trustees
for the Year Ended 31 August 2025**

Trustees

J P R Law
Mrs J Herbert
Mrs L McHale
S Sharp
Mrs A Sinclair

Independent Examiner

Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

Approved by order of the board of trustees on 11 February 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'S Sharp', written in a cursive style.

S Sharp - Trustee

**Independent Examiner's Report to the Trustees of
Fetcham Village Pre-School**

Independent examiner's report to the trustees of Fetcham Village Pre-School ('the Company')

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

Responsibilities and basis of report

As the charity'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.



Andrew Russell

Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

Date:11/02/2026

FETCHAM VILLAGE PRE-SCHOOL**Statement of Financial Activities
for the Year Ended 31 August 2025**

		2025	2024
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities	Notes		
Pre-school		209,205	197,098
Investment income	2	<u>1,287</u>	<u>992</u>
Total		<u>210,492</u>	<u>198,090</u>
EXPENDITURE ON			
Charitable activities			
Pre-school		<u>199,249</u>	<u>173,706</u>
NET INCOME		11,243	24,384
RECONCILIATION OF FUNDS			
Total funds brought forward		49,040	24,656
TOTAL FUNDS CARRIED FORWARD		<u><u>60,283</u></u>	<u><u>49,040</u></u>

The notes form part of these financial statements

FETCHAM VILLAGE PRE-SCHOOL

**Balance Sheet
31 August 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		98,298	46,466
CREDITORS			
Amounts falling due within one year	7	(38,015)	2,574
NET CURRENT ASSETS		<u>60,283</u>	<u>49,040</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>60,283</u>	<u>49,040</u>
NET ASSETS		<u>60,283</u>	<u>49,040</u>
FUNDS	8		
Unrestricted funds		<u>60,283</u>	<u>49,040</u>
TOTAL FUNDS		<u>60,283</u>	<u>49,040</u>

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

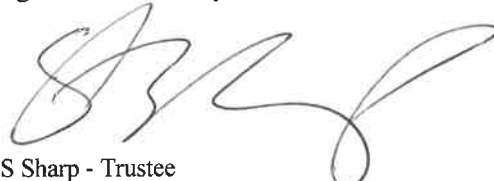
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

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.

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 11 February 2026 and were signed on its behalf by:



S Sharp - 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.

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.

Equipment	- 20% on cost
Computer equipment	- 33% 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.

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>1,287</u>	<u>992</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	133,694	132,743
Other pension costs	3,078	2,789
	<u>136,772</u>	<u>135,532</u>

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

	2025	2024
Part-time nursery staff	<u>16</u>	<u>16</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school	197,098
Investment income	992
Total	<u>198,090</u>
EXPENDITURE ON	
Charitable activities	
Pre-school	<u>173,706</u>
NET INCOME	24,384

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

24,656

TOTAL FUNDS CARRIED FORWARD

49,040

6. TANGIBLE FIXED ASSETS

	Equipment £	Computer equipment £	Totals £
COST			
At 1 September 2024 and 31 August 2025	<u>10,544</u>	<u>4,930</u>	<u>15,474</u>
DEPRECIATION			
At 1 September 2024 and 31 August 2025	<u>10,544</u>	<u>4,930</u>	<u>15,474</u>
NET BOOK VALUE			
At 31 August 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2024	<u>-</u>	<u>-</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	-	269
Social security and other taxes	(6,696)	(3,393)
Other creditors	762	-
Deferred income	43,399	-
Accrued expenses	550	550
	<u>38,015</u>	<u>(2,574)</u>

8. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	<u>49,040</u>	<u>11,243</u>	<u>60,283</u>
TOTAL FUNDS	<u>49,040</u>	<u>11,243</u>	<u>60,283</u>

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	210,492	(199,249)	11,243
TOTAL FUNDS	<u>210,492</u>	<u>(199,249)</u>	<u>11,243</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	24,656	24,384	49,040
TOTAL FUNDS	<u>24,656</u>	<u>24,384</u>	<u>49,040</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	198,090	(173,706)	24,384
TOTAL FUNDS	<u>198,090</u>	<u>(173,706)</u>	<u>24,384</u>

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	24,656	35,627	60,283
TOTAL FUNDS	<u>24,656</u>	<u>35,627</u>	<u>60,283</u>

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**

8. 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 £	Movement in funds £
Unrestricted funds			
General fund	408,582	(372,955)	35,627
TOTAL FUNDS	<u>408,582</u>	<u>(372,955)</u>	<u>35,627</u>

9. RELATED PARTY DISCLOSURES

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

FETCHAM VILLAGE PRE-SCHOOL**Detailed Statement of Financial Activities
for the Year Ended 31 August 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	1,287	992
Charitable activities		
Fees (from parents)	29,637	29,640
Other income	14,204	23,921
Grants	165,364	143,537
	<u>209,205</u>	<u>197,098</u>
Total incoming resources	210,492	198,090
EXPENDITURE		
Charitable activities		
Wages	133,694	132,743
Pensions	3,078	2,789
Rent & rates	12,267	11,563
Supplies & equipment	20,111	7,216
Utilities & cleaning	7,972	8,619
Building Maintenance	12,506	986
Administration costs	3,938	3,667
Training	1,341	1,741
CRB checks	353	215
Insurance	921	857
Outings	934	1,189
Photocopying	445	674
	<u>197,560</u>	<u>172,259</u>
Support costs		
Finance		
Bank charges	60	60
Governance costs		
Accountancy fees	550	550
Administrative costs	1,000	789
Other costs	79	48
	<u>1,629</u>	<u>1,387</u>
Total resources expended	199,249	173,706
Net income	11,243	24,384

This page does not form part of the statutory financial statements

FETCHAM VILLAGE PRE SCHOOL

England & Wales - Charity number 1117961

Accounts

REGISTERED COMPANY NUMBER: 05995265 (England and Wales)
REGISTERED CHARITY NUMBER: 1117961

Report of the Trustees and
Financial Statements for the Year Ended 31 August 2024
for
FETCHAM VILLAGE PRE-SCHOOL

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FETCHAM VILLAGE PRE-SCHOOL

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for the Year Ended 31 August 2024**

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FETCHAM VILLAGE PRE-SCHOOL

Report of the Trustees for the Year Ended 31 August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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

To provide for the development and education of children primarily under statutory school age.

Significant activities

The charity runs a pre-school for all day or just morning or just afternoon attendance, 38 weeks a year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity took over the running of an existing pre-school from September 2006. The pre-school ran very successfully and at capacity benefiting over 90 local children and their families before the Covid-19 pandemic.

From November 2022, to meet a change in demand post the pandemic, the pre-school opened for full day sessions in addition to the morning or afternoon. Since this change the pre-school has been running at capacity and this is reflected in a substantial increase in income this financial year. Over 50 local children attend. The children are very happy at the pre-school and an Ofsted inspection in September 2019 assessed the setting as outstanding. When planning the activities of the charity, the trustees have due regard for the public benefit guidance published by the Charity Commission.

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Reserves policy

The reserves at 31st August 2024 were £49,040. The trustees aim to maintain reserves to fund redundancy payments in the unlikely event that the pre-school has to close and these were estimated to be £16,000 at 31st August 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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Three trustees are appointed by Fetcham Village Infant School's governing body. Two trustees are elected by members of the charity.

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Registered Charity number

1117961

Registered office

School Lane
Fetcham
Surrey
KT22 9JU

FETCHAM VILLAGE PRE-SCHOOL

**Report of the Trustees
for the Year Ended 31 August 2024**

Trustees

J P R Law

Ms L Rankine (resigned 20.9.23)

Mrs J Herbert

Mrs L McHale

Miss A De Jesus (resigned 20.9.23)

S Sharp (appointed 20.9.23)

Mrs A Sinclair (appointed 20.9.23)

Independent Examiner

Russell & Co

Station House

Station Approach

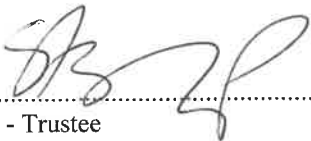
East Horsley

Leatherhead

Surrey

KT24 6QX

Approved by order of the board of trustees on*25.2.2025*..... and signed on its behalf by:



.....
S Sharp - Trustee

**Independent Examiner's Report to the Trustees of
Fetcham Village Pre-School**

Independent examiner's report to the trustees of Fetcham Village Pre-School ('the Company')

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

Responsibilities and basis of 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.



Andrew Russell

Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

Date: 3.3.2025.....

FETCHAM VILLAGE PRE-SCHOOL

Statement of Financial Activities for the Year Ended 31 August 2024

		2024	2023
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school		197,098	182,929
Investment income	2	992	362
Total		<u>198,090</u>	<u>183,291</u>
EXPENDITURE ON			
Charitable activities			
Pre-school		<u>173,706</u>	<u>164,590</u>
NET INCOME		24,384	18,701
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>24,656</u>	5,955
TOTAL FUNDS CARRIED FORWARD		<u><u>49,040</u></u>	<u><u>24,656</u></u>

The notes form part of these financial statements

FETCHAM VILLAGE PRE-SCHOOL

**Balance Sheet
31 August 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		46,466	25,734
CREDITORS			
Amounts falling due within one year	7	2,574	(1,078)
NET CURRENT ASSETS		<u>49,040</u>	<u>24,656</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>49,040</u>	<u>24,656</u>
NET ASSETS		<u>49,040</u>	<u>24,656</u>
FUNDS			
Unrestricted funds	8	<u>49,040</u>	<u>24,656</u>
TOTAL FUNDS		<u>49,040</u>	<u>24,656</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 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.

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 25.2.2025 and were signed on its behalf by:


.....
S Sharp - 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.

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.

Equipment	- 20% on cost
Computer equipment	- 33% 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.

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>992</u>	<u>362</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	132,743	119,356
Other pension costs	2,789	2,284
	<u>135,532</u>	<u>121,640</u>

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

	2024	2023
Part-time nursery staff	<u>-</u>	<u>14</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school	182,929
Investment income	<u>362</u>
Total	<u>183,291</u>
EXPENDITURE ON	
Charitable activities	
Pre-school	<u>164,590</u>
NET INCOME	18,701

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

5,955

TOTAL FUNDS CARRIED FORWARD

24,656

6. TANGIBLE FIXED ASSETS

	Equipment £	Computer equipment £	Totals £
COST			
At 1 September 2023 and 31 August 2024	<u>10,544</u>	<u>4,930</u>	<u>15,474</u>
DEPRECIATION			
At 1 September 2023 and 31 August 2024	<u>10,544</u>	<u>4,930</u>	<u>15,474</u>
NET BOOK VALUE			
At 31 August 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2023	<u>-</u>	<u>-</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	269	790
Social security and other taxes	(3,393)	(301)
Other creditors	-	39
Accrued expenses	<u>550</u>	<u>550</u>
	<u>(2,574)</u>	<u>1,078</u>

8. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	<u>24,656</u>	<u>24,384</u>	<u>49,040</u>
TOTAL FUNDS	<u>24,656</u>	<u>24,384</u>	<u>49,040</u>

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	198,090	(173,706)	24,384
TOTAL FUNDS	<u>198,090</u>	<u>(173,706)</u>	<u>24,384</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	5,955	18,701	24,656
TOTAL FUNDS	<u>5,955</u>	<u>18,701</u>	<u>24,656</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,291	(164,590)	18,701
TOTAL FUNDS	<u>183,291</u>	<u>(164,590)</u>	<u>18,701</u>

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	5,955	43,085	49,040
TOTAL FUNDS	<u>5,955</u>	<u>43,085</u>	<u>49,040</u>

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

8. 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 £	Movement in funds £
Unrestricted funds			
General fund	381,381	(338,296)	43,085
TOTAL FUNDS	<u>381,381</u>	<u>(338,296)</u>	<u>43,085</u>

9. RELATED PARTY DISCLOSURES

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

FETCHAM VILLAGE PRE-SCHOOL

Detailed Statement of Financial Activities for the Year Ended 31 August 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	992	362
Charitable activities		
Fees (from parents)	29,640	19,602
Other income	23,921	22,737
Grants	143,537	140,590
	<u>197,098</u>	<u>182,929</u>
Total incoming resources	198,090	183,291
EXPENDITURE		
Charitable activities		
Wages	132,743	119,356
Pensions	2,789	2,284
Rent & rates	11,563	10,886
Supplies & equipment	7,216	6,799
Utilities & cleaning	8,619	8,339
Building Maintenance	986	8,268
Administration costs	3,667	3,655
Training	1,741	929
CRB checks	215	162
Insurance	857	736
Outings	1,189	1,079
Photocopying	674	665
	<u>172,259</u>	<u>163,158</u>
Support costs		
Finance		
Bank charges	60	60
Governance costs		
Accountancy fees	550	550
Administrative costs	789	774
Other costs	48	48
	<u>1,387</u>	<u>1,372</u>
Total resources expended	173,706	164,590
Net income	24,384	18,701

This page does not form part of the statutory financial statements

FETCHAM VILLAGE PRE SCHOOL

England & Wales - Charity number 1117961

Accounts

REGISTERED COMPANY NUMBER: 05995265 (England and Wales)
REGISTERED CHARITY NUMBER: 1117961

Report of the Trustees and
Financial Statements for the Year Ended 31 August 2023
for
FETCHAM VILLAGE PRE-SCHOOL

Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

FETCHAM VILLAGE PRE-SCHOOL

**Contents of the Financial Statements
for the Year Ended 31 August 2023**

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Detailed Statement of Financial Activities	11

FETCHAM VILLAGE PRE-SCHOOL

Report of the Trustees for the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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

To provide for the development and education of children primarily under statutory school age.

Significant activities

The charity runs a pre-school for all day or just morning or just afternoon attendance, 38 weeks a year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity took over the running of an existing pre-school from September 2006. The pre-school ran very successfully and at capacity benefiting over 90 local children and their families before the Covid-19 pandemic.

From November 2022, to meet a change in demand post the pandemic, the pre-school opened for full day sessions in addition to the morning or afternoon. Since this change the pre-school has been running at capacity and this is reflected in a substantial increase in income this financial year. Over 50 local children attend. The children are very happy at the pre-school and an Ofsted inspection in September 2019 assessed the setting as outstanding. When planning the activities of the charity, the trustees have due regard for the public benefit guidance published by the Charity Commission.

FINANCIAL REVIEW

Principal funding sources

The principal source of funds is through the nursery education grant. The expenditure supports the salaries of high quality staff who provide the best pre-school education to meet the needs of young children.

Reserves policy

The reserves at 31st August 2023 were £24,656. The trustees aim to maintain reserves to fund redundancy payments in the unlikely event that the pre-school has to close and these were estimated to be £16,000 at 31st August 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Fetcham Village Pre-School is a company limited by guarantee with no share capital, and a registered charity governed by its Memorandum and Articles of Association. It was incorporated on 10 November 2006 in England and Wales and became a registered charity on 14th February 2007.

Recruitment and appointment of new trustees

Three trustees are appointed by Fetcham Village Infant School's governing body. Two trustees are elected by members of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05995265 (England and Wales)

Registered Charity number

1117961

Registered office

School Lane
Fetcham
Surrey
KT22 9JU

FETCHAM VILLAGE PRE-SCHOOL

**Report of the Trustees
for the Year Ended 31 August 2023**

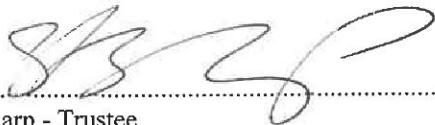
Trustees

J P R Law
Ms L Rankine (resigned 20.9.23)
Mrs J Herbert
K E Wingrave (resigned 13.9.22)
Mrs L McHale
Miss A De Jesus (appointed 13.9.22) (resigned 20.9.23)
S Sharp (appointed 20.9.23)
Mrs A Sinclair (appointed 20.9.23)

Independent Examiner

Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

Approved by order of the board of trustees on14.11.23..... and signed on its behalf by:



.....
S Sharp - Trustee

**Independent Examiner's Report to the Trustees of
Fetcham Village Pre-School**

Independent examiner's report to the trustees of Fetcham Village Pre-School ('the Company')

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

Responsibilities and basis of 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.



Andrew Russell

Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

Date:14.11.23.....

FETCHAM VILLAGE PRE-SCHOOL**Statement of Financial Activities
for the Year Ended 31 August 2023**

		2023	2022
		Unrestricted	Total
		fund	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school		182,929	119,660
Investment income	2	362	7
Total		<u>183,291</u>	<u>119,667</u>
EXPENDITURE ON			
Charitable activities			
Pre-school		164,590	140,307
NET INCOME/(EXPENDITURE)		18,701	(20,640)
RECONCILIATION OF FUNDS			
Total funds brought forward		5,955	26,595
TOTAL FUNDS CARRIED FORWARD		<u><u>24,656</u></u>	<u><u>5,955</u></u>

The notes form part of these financial statements

FETCHAM VILLAGE PRE-SCHOOL

Balance Sheet 31 August 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		25,734	6,714
CREDITORS			
Amounts falling due within one year	7	(1,078)	(759)
NET CURRENT ASSETS		<u>24,656</u>	<u>5,955</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>24,656</u>	<u>5,955</u>
NET ASSETS		<u>24,656</u>	<u>5,955</u>
FUNDS	8		
Unrestricted funds		<u>24,656</u>	<u>5,955</u>
TOTAL FUNDS		<u>24,656</u>	<u>5,955</u>

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

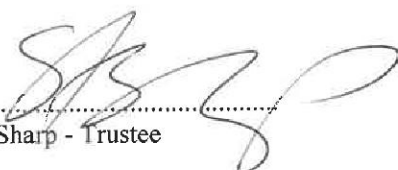
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 14.11.23 and were signed on its behalf by:


S Sharp - 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.

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.

Equipment	- 20% on cost
Computer equipment	- 33% 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.

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>362</u>	<u>7</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	119,356	108,368
Social security costs	-	1
Other pension costs	<u>2,284</u>	<u>1,884</u>
	<u>121,640</u>	<u>110,253</u>

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

	2023	2022
Part-time nursery staff	<u>14</u>	<u>13</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school	119,660
Investment income	<u>7</u>
Total	<u>119,667</u>
 EXPENDITURE ON	
Charitable activities	
Pre-school	<u>140,307</u>
 NET INCOME/(EXPENDITURE)	 (20,640)

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

26,595

TOTAL FUNDS CARRIED FORWARD

5,955

6. TANGIBLE FIXED ASSETS

	Equipment £	Computer equipment £	Totals £
COST			
At 1 September 2022 and 31 August 2023	<u>10,544</u>	<u>4,930</u>	<u>15,474</u>
DEPRECIATION			
At 1 September 2022 and 31 August 2023	<u>10,544</u>	<u>4,930</u>	<u>15,474</u>
NET BOOK VALUE			
At 31 August 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2022	<u>-</u>	<u>-</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	790	1,411
Social security and other taxes	(301)	(1,169)
Other creditors	39	7
Accrued expenses	550	510
	<u>1,078</u>	<u>759</u>

8. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	<u>5,955</u>	<u>18,701</u>	<u>24,656</u>
TOTAL FUNDS	<u>5,955</u>	<u>18,701</u>	<u>24,656</u>

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,291	(164,590)	18,701
TOTAL FUNDS	<u>183,291</u>	<u>(164,590)</u>	<u>18,701</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	26,595	(20,640)	5,955
TOTAL FUNDS	<u>26,595</u>	<u>(20,640)</u>	<u>5,955</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,667	(140,307)	(20,640)
TOTAL FUNDS	<u>119,667</u>	<u>(140,307)</u>	<u>(20,640)</u>

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	26,595	(1,939)	24,656
TOTAL FUNDS	<u>26,595</u>	<u>(1,939)</u>	<u>24,656</u>

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

8. 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 £	Movement in funds £
Unrestricted funds			
General fund	302,958	(304,897)	(1,939)
TOTAL FUNDS	<u>302,958</u>	<u>(304,897)</u>	<u>(1,939)</u>

9. RELATED PARTY DISCLOSURES

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

FETCHAM VILLAGE PRE-SCHOOL**Detailed Statement of Financial Activities
for the Year Ended 31 August 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	362	7
Charitable activities		
Fees (from parents)	19,602	17,820
Other income	22,737	9,558
Grants	140,590	92,282
	<u>182,929</u>	<u>119,660</u>
Total incoming resources	183,291	119,667
EXPENDITURE		
Charitable activities		
Wages	119,356	108,368
Social security	-	1
Pensions	2,284	1,884
Rent & rates	10,886	10,033
Supplies & equipment	6,799	5,527
Utilities & cleaning	8,339	6,649
Building Maintenance	8,268	585
Administration costs	3,655	3,766
Training	929	436
CRB checks	162	100
Insurance	736	191
Outings	1,079	834
Photocopying	665	681
Staff recruitment	-	50
	<u>163,158</u>	<u>139,105</u>
Support costs		
Finance		
Bank charges	60	40
Governance costs		
Accountancy fees	550	510
Administrative costs	774	604
Other costs	48	48
	<u>1,372</u>	<u>1,162</u>
Total resources expended	164,590	140,307
Net income/(expenditure)	18,701	(20,640)

This page does not form part of the statutory financial statements

FETCHAM VILLAGE PRE SCHOOL

England & Wales - Charity number 1117961

Accounts

REGISTERED COMPANY NUMBER: 05995265 (England and Wales)
REGISTERED CHARITY NUMBER: 1117961

Report of the Trustees and
Financial Statements for the Year Ended 31 August 2022
for
FETCHAM VILLAGE PRE-SCHOOL

Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

FETCHAM VILLAGE PRE-SCHOOL

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FETCHAM VILLAGE PRE-SCHOOL

Report of the Trustees for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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

To provide for the development and education of children primarily under statutory school age.

Significant activities

The charity runs a pre-school for ten sessions per week (five morning and five afternoon), 38 weeks a year

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity took over the running of an existing pre-school from September 2006. The pre-school ran very successfully and at capacity benefiting over 90 local children and their families before the Covid-19 pandemic. Recovery has been slow with both the number of children attending and the number of sessions booked being below capacity. The children are very happy at the pre-school and an Ofsted inspection in September 2019 assessed the setting as outstanding. When planning the activities of the charity, the trustees have due regard for the public benefit guidance published by the Charity Commission.

FINANCIAL REVIEW

Principal funding sources

The principal source of funds is through the nursery education grant. The expenditure supports the salaries of high quality staff who provide the best pre-school education to meet the needs of young children.

This year, due to the spare capacity, the pre-school income has been significantly lower than in previous years and the Trustees recognised the need for change. Market research identified a substantial demand for a full day option and this is being introduced from 31st October 2022 to ensure the pre-school remains financially viable.

Reserves policy

The reserves at 31st August 2022 were £5,955. The trustees aim to maintain reserves to fund redundancy payments in the unlikely event that the pre-school has to close and these were estimated to be £16,000 at 31st August 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Fetcham Village Pre-School is a company limited by guarantee with no share capital, and a registered charity governed by its Memorandum and Articles of Association. It was incorporated on 10 November 2006 in England and Wales and became a registered charity on 14th February 2007.

Recruitment and appointment of new trustees

Three trustees are appointed by Fetcham Village Infant School's governing body. Two trustees are elected by members of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05995265 (England and Wales)

Registered Charity number

1117961

FETCHAM VILLAGE PRE-SCHOOL

**Report of the Trustees
for the Year Ended 31 August 2022**

Registered office

School Lane
Fetcham
Surrey
KT22 9JU


Trustees

D Clayton (resigned 9.11.21)
J P R Law
Ms L Rankine
Mrs J Herbert
K E Wingrave (resigned 13.9.22)
Mrs L McHale (appointed 9.11.21)
Miss A De Jesus (appointed 13.9.22)

Independent Examiner

Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

Approved by order of the board of trustees on 21.10.2022 and signed on its behalf by:

..... 
Miss A De Jesus - Trustee

**Independent Examiner's Report to the Trustees of
Fetcham Village Pre-School**

Independent examiner's report to the trustees of Fetcham Village Pre-School ('the Company')

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

Responsibilities and basis of 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.

Andrew Russell
Chartered Accountant
Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

Date: 21.10.2022

FETCHAM VILLAGE PRE-SCHOOL

**Statement of Financial Activities
for the Year Ended 31 August 2022**

		2022	2021
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school		119,660	139,889
Investment income	2	<u>7</u>	<u>4</u>
Total		119,667	139,893
EXPENDITURE ON			
Charitable activities			
Pre-school		140,307	133,972
NET INCOME/(EXPENDITURE)		(20,640)	5,921
RECONCILIATION OF FUNDS			
Total funds brought forward		26,595	20,674
TOTAL FUNDS CARRIED FORWARD		<u>5,955</u>	<u>26,595</u>

The notes form part of these financial statements

FETCHAM VILLAGE PRE-SCHOOL

Balance Sheet
31 August 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		6,714	27,934
CREDITORS			
Amounts falling due within one year	7	(759)	(1,339)
NET CURRENT ASSETS		<u>5,955</u>	<u>26,595</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,955</u>	<u>26,595</u>
NET ASSETS		<u>5,955</u>	<u>26,595</u>
FUNDS			
Unrestricted funds	8	<u>5,955</u>	<u>26,595</u>
TOTAL FUNDS		<u>5,955</u>	<u>26,595</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 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.

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 21.10.2022 and were signed on its behalf by:


 A De Jesus - 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.

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.

Equipment	- 20% on cost
Computer equipment	- 33% 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.

FETCHAM VILLAGE PRE-SCHOOL

Notes to the Financial Statements - continued for the Year Ended 31 August 2022

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	7	4

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	108,368	105,179
Social security costs	1	-
Other pension costs	1,884	1,830
	<u>110,253</u>	<u>107,009</u>

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

	2022	2021
Part-time nursery staff	<u>13</u>	<u>12</u>

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

The Pre-School employed twelve part-time staff during the year. This is estimated to be five full-time equivalent employees.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM Charitable activities	
Pre-school	139,889
Investment income	4
Total	<u>139,893</u>
EXPENDITURE ON Charitable activities	
Pre-school	133,972

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME	5,921
 RECONCILIATION OF FUNDS	
Total funds brought forward	20,674
 TOTAL FUNDS CARRIED FORWARD	<u>26,595</u>

6. TANGIBLE FIXED ASSETS

	Equipment £	Computer equipment £	Totals £
COST			
At 1 September 2021 and 31 August 2022	<u>10,544</u>	<u>4,930</u>	<u>15,474</u>
DEPRECIATION			
At 1 September 2021 and 31 August 2022	<u>10,544</u>	<u>4,930</u>	<u>15,474</u>
NET BOOK VALUE			
At 31 August 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2021	<u>-</u>	<u>-</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	1,411	-
Social security and other taxes	(1,169)	821
Other creditors	7	8
Accrued expenses	<u>510</u>	<u>510</u>
	<u>759</u>	<u>1,339</u>

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

8. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	26,595	(20,640)	5,955
TOTAL FUNDS	<u>26,595</u>	<u>(20,640)</u>	<u>5,955</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,667	(140,307)	(20,640)
TOTAL FUNDS	<u>119,667</u>	<u>(140,307)</u>	<u>(20,640)</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	20,674	5,921	26,595
TOTAL FUNDS	<u>20,674</u>	<u>5,921</u>	<u>26,595</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,893	(133,972)	5,921
TOTAL FUNDS	<u>139,893</u>	<u>(133,972)</u>	<u>5,921</u>

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

8. MOVEMENT IN FUNDS - continued

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	20,674	(14,719)	5,955
TOTAL FUNDS	<u>20,674</u>	<u>(14,719)</u>	<u>5,955</u>

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 £	Movement in funds £
Unrestricted funds			
General fund	259,560	(274,279)	(14,719)
TOTAL FUNDS	<u>259,560</u>	<u>(274,279)</u>	<u>(14,719)</u>

9. RELATED PARTY DISCLOSURES

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

FETCHAM VILLAGE PRE-SCHOOL

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	7	4
Charitable activities		
Fees (from parents)	17,820	19,268
Other income	9,558	8,607
Grants	92,282	106,216
HMRC Job Retention Scheme	-	5,798
	<u>119,660</u>	<u>139,889</u>
Total incoming resources	119,667	139,893
EXPENDITURE		
Charitable activities		
Wages	108,368	105,179
Social security	1	-
Pensions	1,884	1,830
Rent & rates	10,033	9,078
Supplies & equipment	5,527	3,533
Utilities & cleaning	6,649	5,843
Building Maintenance	585	954
Administration costs	3,766	4,172
Training	436	1,107
CRB checks	100	110
Insurance	191	429
Outings	834	-
Photocopying	681	323
Staff welfare	-	150
Staff recruitment	50	-
	<u>139,105</u>	<u>132,708</u>
Support costs		
Finance		
Bank charges	40	-
Governance costs		
Accountancy fees	510	510
Administrative costs	604	706
Other costs	48	48
	<u>1,162</u>	<u>1,264</u>

This page does not form part of the statutory financial statements

FETCHAM VILLAGE PRE-SCHOOL

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2022**

	2022 £	2021 £
Total resources expended	<u>140,307</u>	<u>133,972</u>
Net (expenditure)/income	<u><u>(20,640)</u></u>	<u><u>5,921</u></u>

This page does not form part of the statutory financial statements

FETCHAM VILLAGE PRE SCHOOL

England & Wales - Charity number 1117961

Accounts

REGISTERED COMPANY NUMBER: 05995265 (England and Wales)
REGISTERED CHARITY NUMBER: 1117961

**Report of the Trustees and
Financial Statements for the Year Ended 31 August 2021
for
FETCHAM VILLAGE PRE-SCHOOL**

Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

FETCHAM VILLAGE PRE-SCHOOL

Contents of the Financial Statements for the Year Ended 31 August 2021

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FETCHAM VILLAGE PRE-SCHOOL

Report of the Trustees for the Year Ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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

To provide for the development and education of children primarily under statutory school age.

Significant activities

The charity runs a pre-school for ten sessions per week (five morning and five afternoon), 38 weeks a year

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity took over the running of an existing pre-school from September 2006. The pre-school continues to run very successfully and at capacity benefiting over 90 local children and their families. The children are very happy at the pre-school and an Ofsted inspection in September 2019 again assessed the setting as outstanding. When planning the activities of the charity, the trustees have due regard for the public benefit guidance published by the Charity Commission.

FINANCIAL REVIEW

Principal funding sources

The principal source of funds is through the nursery education grant. The expenditure supports the salaries of high quality staff who provide the best pre-school education to meet the needs of young children.

During 2020, due to the coronavirus, the Pre-school was closed from 23rd March (when the country went into lockdown) until May half term. From 1st June the Pre-school was open for children leaving that term to start school in September 2020 plus vulnerable and key worker's children. Staff were put on partial furlough.

Reserves policy

The reserves at 31st August 2020 were £20,674. The trustees maintain reserves to fund redundancy payments in the unlikely event that the pre-school has to close and these were estimated to be £16,000 at 31st August 2020.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Fetcham Village Pre-School is a company limited by guarantee with no share capital, and a registered charity governed by its Memorandum and Articles of Association. It was incorporated on 10 November 2006 in England and Wales and became a registered charity on 14th February 2007.

Recruitment and appointment of new trustees

Three trustees are appointed by Fetcham Village Infant School's governing body. Two trustees are elected by members of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05995265 (England and Wales)

Registered Charity number

1117961

FETCHAM VILLAGE PRE-SCHOOL

**Report of the Trustees
for the Year Ended 31 August 2021**

Registered office

School Lane
Fetcham
Surrey
KT22 9JU

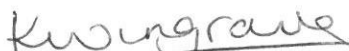
Trustees

Mrs C Garel (resigned 16.9.20)
Mrs S Harrison (resigned 31.12.20)
D Clayton (resigned 9.11.21)
J P R Law
Ms L Rankine
Mrs J Herbert (appointed 1.1.21)
K E Wingrave (appointed 17.9.20)
Mrs L McHale (appointed 9.11.21)

Independent Examiner

Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

Approved by order of the board of trustees on14.2.2022..... and signed on its behalf by:


.....
K E Wingrave - Trustee

**Independent Examiner's Report to the Trustees of
Fetcham Village Pre-School**

Independent examiner's report to the trustees of Fetcham Village Pre-School ('the Company')

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

Responsibilities and basis of 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.



Andrew Russell
Chartered Accountant
Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

Date: 24.2.2022.....

FETCHAM VILLAGE PRE-SCHOOL

Statement of Financial Activities for the Year Ended 31 August 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school		139,889	138,305
Investment income	2	4	39
Total		139,893	138,344
EXPENDITURE ON			
Charitable activities			
Pre-school		133,972	140,231
NET INCOME/(EXPENDITURE)		5,921	(1,887)
RECONCILIATION OF FUNDS			
Total funds brought forward		20,674	22,561
TOTAL FUNDS CARRIED FORWARD		26,595	20,674

The notes form part of these financial statements

FETCHAM VILLAGE PRE-SCHOOL

**Balance Sheet
31 August 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Debtors	7	-	3,766
Cash at bank and in hand		<u>27,934</u>	<u>16,714</u>
		27,934	20,480
CREDITORS			
Amounts falling due within one year	8	<u>(1,339)</u>	194
NET CURRENT ASSETS		<u>26,595</u>	<u>20,674</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		26,595	20,674
NET ASSETS		<u>26,595</u>	<u>20,674</u>
FUNDS	9		
Unrestricted funds		<u>26,595</u>	<u>20,674</u>
TOTAL FUNDS		<u>26,595</u>	<u>20,674</u>

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

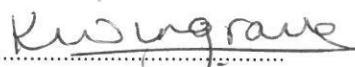
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

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.

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:


.....
K E Wingrave - 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.

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.

Equipment	- 20% on cost
Computer equipment	- 33% 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.

FETCHAM VILLAGE PRE-SCHOOL

Notes to the Financial Statements - continued for the Year Ended 31 August 2021

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>4</u>	<u>39</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	105,179	108,397
Social security costs	-	1,229
Other pension costs	<u>1,830</u>	<u>1,887</u>
	<u>107,009</u>	<u>111,513</u>

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

	2021	2020
Part-time nursery staff	<u>12</u>	<u>13</u>

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

The Pre-School employed twelve part-time staff during the year. This is estimated to be five full-time equivalent employees.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school	138,305
Investment income	<u>39</u>
Total	<u>138,344</u>
EXPENDITURE ON	
Charitable activities	
Pre-school	<u>140,231</u>

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME/(EXPENDITURE)	(1,887)
RECONCILIATION OF FUNDS	
Total funds brought forward	22,561
	<u>20,674</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>20,674</u></u>

6. TANGIBLE FIXED ASSETS

	Equipment £	Computer equipment £	Totals £
COST			
At 1 September 2020 and 31 August 2021	<u>10,544</u>	<u>4,930</u>	<u>15,474</u>
DEPRECIATION			
At 1 September 2020 and 31 August 2021	<u>10,544</u>	<u>4,930</u>	<u>15,474</u>
NET BOOK VALUE			
At 31 August 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2020	<u>-</u>	<u>-</u>	<u>-</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	<u>-</u>	<u>3,766</u>

FETCHAM VILLAGE PRE-SCHOOL

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	105
Social security and other taxes	821	(816)
Other creditors	8	7
Accrued expenses	510	510
	<u>1,339</u>	<u>(194)</u>

9. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	20,674	5,921	26,595
	<u>20,674</u>	<u>5,921</u>	<u>26,595</u>
TOTAL FUNDS	<u>20,674</u>	<u>5,921</u>	<u>26,595</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	139,893	(133,972)	5,921
	<u>139,893</u>	<u>(133,972)</u>	<u>5,921</u>
TOTAL FUNDS	<u>139,893</u>	<u>(133,972)</u>	<u>5,921</u>

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	22,561	(1,887)	20,674
	<u>22,561</u>	<u>(1,887)</u>	<u>20,674</u>
TOTAL FUNDS	<u>22,561</u>	<u>(1,887)</u>	<u>20,674</u>

FETCHAM VILLAGE PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

9. 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	138,344	(140,231)	(1,887)
TOTAL FUNDS	<u>138,344</u>	<u>(140,231)</u>	<u>(1,887)</u>

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	22,561	4,034	26,595
TOTAL FUNDS	<u>22,561</u>	<u>4,034</u>	<u>26,595</u>

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 £	Movement in funds £
Unrestricted funds			
General fund	278,237	(274,203)	4,034
TOTAL FUNDS	<u>278,237</u>	<u>(274,203)</u>	<u>4,034</u>

10. RELATED PARTY DISCLOSURES

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

FETCHAM VILLAGE PRE-SCHOOL**Detailed Statement of Financial Activities
for the Year Ended 31 August 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	4	39
Charitable activities		
Fees (from parents)	19,268	21,132
Other income	8,607	5,551
Grants	106,216	100,542
HMRC Job Retention Scheme	5,798	11,080
	<u>139,889</u>	<u>138,305</u>
Total incoming resources	139,893	138,344
EXPENDITURE		
Charitable activities		
Wages	105,179	108,397
Social security	-	1,229
Pensions	1,830	1,887
Rent & rates	9,078	9,377
Supplies & equipment	3,533	2,727
Utilities & cleaning	5,843	6,635
Building Maintenance	954	303
Administration costs	4,172	3,981
Training	1,107	370
CRB checks	110	256
Insurance	429	378
Outings	-	966
Photocopying	323	634
Staff welfare	150	775
Staff recruitment	-	795
	<u>132,708</u>	<u>138,710</u>
Support costs		
Governance costs		
Accountancy fees	510	510
Administrative costs	706	963
Other costs	48	48
	<u>1,264</u>	<u>1,521</u>
Total resources expended	133,972	140,231
Net income/(expenditure)	5,921	(1,887)

This page does not form part of the statutory financial statements

