

# SHEPPERTON PRE-SCHOOL LTD

England & Wales · Charity number 1126151

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06363642](#)

**Registered** 2008-10-03

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

## Contact

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**Address** 165 Green Lane  
Shepperton  
TW17 8DY

**Phone** 01932240333

**Website** [www.sheppertonpreschool.co.uk](http://www.sheppertonpreschool.co.uk)

## Activities

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**Objects:** TO PROMOTE EDUCATION THROUGH THE PROVISION OF PRE SCHOOL EDUCATION TO ALL CHILDREN PARTICULARLY BUT NOT EXCLUSIVELY WITHIN THE SHEPPERTON AREA.

**Activities:** The charity runs Shepperton Pre-School, providing the Early Years Foundation stage curriculum to children particularly, but not exclusively, within the Shepperton Area. Shepperton Pre-School is registered with Ofsted.

## Classification

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

## Geography

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- **Area of benefit:** LOCAL
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£241,641	£255,306	-	-
2023-08-31	£170,864	£183,803	-	-
2022-08-31	£174,084	£194,983	-	-
2021-08-31	£179,943	£169,502	-	-
2020-08-31	£177,529	£153,508	-	-

## Trustees

Name	Role	Appointed
<b>Claire Louise Palmer</b>	Chair	2021-10-18
Andrew Kenneth Leslie Venning		2021-10-18
Claire Morris		2010-10-01
Elizabeth Claire Louise Davis		2021-10-18
George Lansdale		2019-12-03
Raoul Parker-Labastide		2025-11-10
Sarah Catherine Morris		2016-04-12

**SHEPPERTON PRE-SCHOOL LTD**

England & Wales - Charity number 1126151

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# Accounts

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**Shepperton Pre-School Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2024**

**SUE WOODGATE ACA**

Chartered accountants  
42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

# Shepperton Pre-School Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2024

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

#### Reference and administrative details

<b>Registered charity name</b>	Shepperton Pre-School Limited
<b>Charity registration number</b>	1126151
<b>Company registration number</b>	06363642
<b>Principal office and registered office</b>	Pre-School Hut Glebeland Gardens Shepperton Middlesex TW17 9DH

#### The trustees

Mrs S Morris  
Mrs A Bosman  
Ms J Bulatovic  
C S Morris  
G R D Lansdale  
Miss C L Palmer  
Mr A K L Venning  
Mrs E C Davis

<b>Independent examiner</b>	Sue Woodgate 42 St Nicholas Drive Shepperton Surrey TW17 9LD
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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2024

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#### **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.

##### Recruitment and appointment of new trustees

Trustees are recruited from members of the Pre-School as well as members of the local community. Trustees are invited to continue their commitment to the charity even after their children have moved on from the setting, to ensure continuation of the objectives and achievements of the Pre-School.

##### Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **Objectives and activities**

Our objectives are to promote the well-being and development of children across all areas of learning through the provision of the Early Years Foundation Stage curriculum at the Pre-School to children particularly, but not exclusively, within the Shepperton area.

##### Significant Activities

We are a sessional Pre-School providing care for children aged 2 years 7 months old to 5 years old.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2024

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#### **Achievements and performance**

##### Charitable Activities

Shepperton Preschool follow the children's interests with appropriate adult provocation and intervention, with a pedagogy of In The Moment Planning they support all the children in their care to become confident in who they are and ready for the next step of their learning journey. Shepperton Preschool focuses on supporting all children as individuals which in turn helps them to develop all areas of learning and development along with building resilience and self esteem. Working in partnership with parents, carers and local schools our aim is for each child to achieve their full potential, gain and develop skills that they will need throughout life. Shepperton Preschool focuses on the social, emotional and mental health of all children in their care and works hard to build sustained relationships with the families that make up the cohort in order to support the whole child.

#### **Financial review**

During the year the Pre-school had a deficit of £13,665 (2023- deficit £12,939). The deficit is due to an increase in staff salaries to the National Living Wage along with an increase from 13 to 15 team members within the setting. The trustees are confident that the pre-school remains on a firm financial footing and at no point in the year did reserves fall below the minimum level as set in the Reserves Policy below.

##### Reserves policy

There is a policy to maintain reserves at a minimum of £30,000 at any point during the year. Budgets are prepared to ensure Shepperton Pre-School achieves adequate financial performance whilst continuing to provide outstanding quality.

##### Principal funding sources

The income of the organisation during the year consisted of fees, government funding for the provision of pre-school places and grants from Surrey Early Years.

##### Future Developments

Through training and development of staff, and recognising outstanding performance, the charity will continue to build on its longstanding success, The involvement of parents to further develop fundraising activities is central to the company's success. Maintaining a prudent investment policy and careful management of costs will support further enhancement of provision, thus meeting the expectations of the local community.

# **Shepperton Pre-School Limited**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2024**

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The trustees' annual report and the strategic report were approved on 4 February 2025 and signed on behalf of the board of trustees by:

Mrs S Morris  
Trustee

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Shepperton Pre-School Limited

Year ended 31 August 2024

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I report to the trustees on my examination of the financial statements of Shepperton Pre-School Limited ('the charity') for the year ended 31 August 2024.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Sue Woodgate  
Independent Examiner

42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

10 February 2025

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2024

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		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	7,213	7,213	11,943
Charitable activities	6	227,610	227,610	154,962
Other trading activities	7	6,472	6,472	3,930
Investment income	8	346	346	29
<b>Total income</b>		<u>241,641</u>	<u>241,641</u>	<u>170,864</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	253,758	253,758	182,664
Other expenditure	12	1,548	1,548	1,139
<b>Total expenditure</b>		<u>255,306</u>	<u>255,306</u>	<u>183,803</u>
<b>Net expenditure and net movement in funds</b>		<u>(13,665)</u>	<u>(13,665)</u>	<u>(12,939)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		81,412	81,412	94,351
<b>Total funds carried forward</b>		<u>67,747</u>	<u>67,747</u>	<u>81,412</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 8 to 13 form part of these financial statements.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 August 2024

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	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	16	225	450
Cash at bank and in hand		69,900	84,330
		<u>70,125</u>	<u>84,780</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>2,378</u>	<u>3,368</u>
<b>Net current assets</b>		<u>67,747</u>	<u>81,412</u>
<b>Total assets less current liabilities</b>		<u>67,747</u>	<u>81,412</u>
<b>Net assets</b>		<u>67,747</u>	<u>81,412</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>67,747</u>	<u>81,412</u>
<b>Total charity funds</b>	19	<u>67,747</u>	<u>81,412</u>

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 4 February 2025, and are signed on behalf of the board by:

Mrs S Morris  
Trustee

Miss C L Palmer  
Trustee

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The notes on pages 8 to 13 form part of these financial statements.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 August 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Pre-School Hut, Glebeland Gardens, Shepperton, Middlesex, TW17 9DH.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fortunately the charity has spent several years building up reserves to give it a strong financial basis and in the opinion of the trustees the global pandemic will not have a significant financial impact on the charity's position going forwards.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Defined contribution pension plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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#### 3. Accounting policies *(continued)*

##### Defined contribution pension plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £10 to the company should it be wound up.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations	6,713	6,713	7,067	7,067
<b>Grants</b>				
Early Intervention grant	–	–	3,057	3,057
Other grants	500	500	1,819	1,819
	<u>7,213</u>	<u>7,213</u>	<u>11,943</u>	<u>11,943</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fees received	29,425	29,425	28,239	28,239
Local Authority funding	169,827	169,827	124,846	124,846
Discretionary funding	28,358	28,358	1,877	1,877
	<u>227,610</u>	<u>227,610</u>	<u>154,962</u>	<u>154,962</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	6,472	6,472	3,930	3,930

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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#### 8. Investment income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>346</u>	<u>346</u>	<u>29</u>	<u>29</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Running of Pre-school	225,607	225,607	163,528	163,528
Support costs	<u>28,151</u>	<u>28,151</u>	<u>19,136</u>	<u>19,136</u>
	<u>253,758</u>	<u>253,758</u>	<u>182,664</u>	<u>182,664</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2024 £</b>	Total fund 2023 £
Running of Pre-school	<u>225,607</u>	<u>28,151</u>	<u>253,758</u>	<u>182,664</u>

#### 11. Analysis of support costs

	Analysis of support costs for running the pre-school £	<b>Total 2024 £</b>	Total 2023 £
Premises	22,050	22,050	13,654
Communications and IT	1,078	1,078	776
General office	872	872	2,248
Finance costs	151	151	117
Governance costs	<u>2,217</u>	<u>2,217</u>	<u>2,340</u>
	<u>26,368</u>	<u>26,368</u>	<u>19,135</u>

#### 12. Other expenditure

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Fundraising costs	<u>1,548</u>	<u>1,548</u>	<u>1,139</u>	<u>1,139</u>

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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#### 13. Independent examination fees

	<b>2024</b>	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	645	645
Other financial services	938	938
	<u>1,583</u>	<u>1,583</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	2023
	£	£
Wages and salaries	197,547	148,011
Employer contributions to pension plans	2,471	1,751
	<u>200,018</u>	<u>149,762</u>

The average head count of employees during the year was 15 (2023: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	2023
	No.	No.
Number of staff - type 1	<u>15</u>	<u>13</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 15. Trustee remuneration and expenses

No remuneration was paid to any trustee during the year for services as a trustee.

During the year remuneration of £45,774 (2023 - £40,535) was paid to Mrs S Morris as allowed in a provision within the governing document of the charity, for services as manager of the pre-school. Pension contributions of £1,496 (2023 - £1,029) were also paid in respect of Mrs S Morris.

#### 16. Debtors

	<b>2024</b>	2023
	£	£
Prepayments and accrued income	<u>225</u>	<u>450</u>

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2024

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#### 17. Creditors: amounts falling due within one year

	<b>2024</b>	2023
	£	£
Accruals and deferred income	736	736
Social security and other taxes	<u>1,642</u>	<u>2,632</u>
	<u>2,378</u>	<u>3,368</u>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,471 (2023: £1,751).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 20 24 £
General funds	<u>81,412</u>	<u>241,641</u>	<u>(255,306)</u>	<u>67,747</u>

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 20 23 £
General funds	<u>94,351</u>	<u>170,864</u>	<u>(183,803)</u>	<u>81,412</u>

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	70,125	70,125
Creditors less than 1 year	<u>(2,378)</u>	<u>(2,378)</u>
<b>Net assets</b>	<u>67,747</u>	<u>67,747</u>

  

	Unrestricted Funds £	Total Funds 2023 £
Current assets	84,780	84,780
Creditors less than 1 year	<u>(3,368)</u>	<u>(3,368)</u>
<b>Net assets</b>	<u>81,412</u>	<u>81,412</u>

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**SHEPPERTON PRE-SCHOOL LTD**

England & Wales - Charity number 1126151

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# Accounts

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**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2023**

**SUE WOODGATE ACA**

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# Shepperton Pre-School Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2023

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

#### Reference and administrative details

**Registered charity name** Shepperton Pre-School Limited

**Charity registration number** 1126151

**Company registration number** 06363642

**Principal office and registered office** Pre-School Hut  
Glebeland Gardens  
Shepperton  
Middlesex  
TW17 9DH

#### The trustees

Mrs S Morris  
Mrs A Bosman  
Ms J Bulatovic  
C S Morris  
G R D Lansdale  
Miss C L Palmer  
Mr A K L Venning  
Mrs E C Davis

**Independent examiner** Sue Woodgate  
42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2023

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#### **Structure, governance and management**

##### Governing Document

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##### Recruitment and appointment of new trustees

Trustees are recruited from members of the Pre-School as well as members of the local community. Trustees are invited to continue their commitment to the charity even after their children have moved on from the setting, to ensure continuation of the objectives and achievements of the Pre-School.

##### Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **Objectives and activities**

Our objectives are to promote the well-being and development of children across all areas of learning through the provision of the Early Years Foundation Stage curriculum at the Pre-School to children particularly, but not exclusively, within the Shepperton area.

##### Significant Activities

We are a sessional Pre-School providing care for children aged 2 years 7 months old to 5 years old.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

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## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2023

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#### **Achievements and performance**

##### Charitable Activities

With a pedagogy of In The Moment Planning Shepperton Pre-school follow the children's interests with appropriate adult provocation and intervention. This focuses on supporting all children as individuals which in turn helps them to develop all areas of learning and really supports them in getting ready for school. Working in partnership with parents, carers and local schools our aim is for each child to achieve their own individual potential and gain and develop skills that they will need and use at school. Shepperton Preschool focuses on the social, emotional and mental health of all children in their care in order to support the children to build resilience. This has been vital in the aftermath of the Covid-19 pandemic which has had a huge impact on the team and families of Shepperton Preschool.

#### **Financial review**

During the year the Pre-school had a deficit of £12,939 (2022- deficit £20,899). The deficit is due to an increase in staff salaries to the National Living Wage along with an increase from 13 to 15 team members within the setting. The trustees are confident that the pre-school remains on a firm financial footing and at no point in the year did reserves fall below the minimum level as set in the Reserves Policy below.

##### Reserves policy

There is a policy to maintain reserves at a minimum of £30,000 at any point during the year. Budgets are prepared to ensure Shepperton Pre-School achieves adequate financial performance whilst continuing to provide outstanding quality.

##### Principal funding sources

The income of the organisation during the year consisted of fees, government funding for the provision of pre-school places and grants from Surrey Early Years.

##### Future Developments

Through training and development of staff, and recognising outstanding performance, the charity will continue to build on its longstanding success, The involvement of parents to further develop fundraising activities is central to the company's success. Maintaining a prudent investment policy and careful management of costs will support further enhancement of provision, thus meeting the expectations of the local community.

# **Shepperton Pre-School Limited**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2023**

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The trustees' annual report and the strategic report were approved on 14 December 2023 and signed on behalf of the board of trustees by:

Mrs S Morris  
Trustee

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Shepperton Pre-School Limited

Year ended 31 August 2023

---

I report to the trustees on my examination of the financial statements of Shepperton Pre-School Limited ('the charity') for the year ended 31 August 2023.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Sue Woodgate  
Independent Examiner

42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

14 December 2023

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	11,943	11,943	21,657
Charitable activities	6	154,962	154,962	150,712
Other trading activities	7	3,930	3,930	1,714
Investment income	8	29	29	1
<b>Total income</b>		<u>170,864</u>	<u>170,864</u>	<u>174,084</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	182,664	182,664	194,585
Other expenditure	12	1,139	1,139	398
<b>Total expenditure</b>		<u>183,803</u>	<u>183,803</u>	<u>194,983</u>
<b>Net expenditure and net movement in funds</b>		<u>(12,939)</u>	<u>(12,939)</u>	<u>(20,899)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		94,351	94,351	115,250
<b>Total funds carried forward</b>		<u>81,412</u>	<u>81,412</u>	<u>94,351</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 August 2023

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	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	16	450	400
Cash at bank and in hand		84,330	106,628
		<u>84,780</u>	<u>107,028</u>
<b>Creditors: amounts falling due within one year</b>	17	3,368	12,677
<b>Net current assets</b>		<u>81,412</u>	<u>94,351</u>
<b>Total assets less current liabilities</b>		<u>81,412</u>	<u>94,351</u>
<b>Net assets</b>		<u>81,412</u>	<u>94,351</u>
<b>Funds of the charity</b>			
Unrestricted funds		81,412	94,351
<b>Total charity funds</b>	19	<u>81,412</u>	<u>94,351</u>

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 14 December 2023, and are signed on behalf of the board by:

Mrs S Morris  
Trustee

Mr A K L Venning  
Trustee

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The notes on pages 8 to 13 form part of these financial statements.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 August 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Pre-School Hut, Glebeland Gardens, Shepperton, Middlesex, TW17 9DH.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fortunately the charity has spent several years building up reserves to give it a strong financial basis and in the opinion of the trustees the global pandemic will not have a significant financial impact on the charity's position going forwards.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Defined contribution pension plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

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#### 3. Accounting policies *(continued)*

##### Defined contribution pension plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £10 to the company should it be wound up.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations	7,067	7,067	8,116	8,116
<b>Grants</b>				
Inclusion grant	–	–	4,400	4,400
Early Intervention grant	3,057	3,057	9,141	9,141
Other grants	1,819	1,819	–	–
	<u>11,943</u>	<u>11,943</u>	<u>21,657</u>	<u>21,657</u>

#### 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Fees received	28,239	28,239	21,223	21,223
Local Authority funding	124,846	124,846	127,216	127,216
Discretionary funding	1,877	1,877	2,273	2,273
	<u>154,962</u>	<u>154,962</u>	<u>150,712</u>	<u>150,712</u>

#### 7. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	<u>3,930</u>	<u>3,930</u>	<u>1,714</u>	<u>1,714</u>

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

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#### 8. Investment income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>29</u>	<u>29</u>	<u>1</u>	<u>1</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Running of Pre-school	163,528	163,528	148,035	148,035
Support costs	<u>19,136</u>	<u>19,136</u>	<u>46,550</u>	<u>46,550</u>
	<u>182,664</u>	<u>182,664</u>	<u>194,585</u>	<u>194,585</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2023 £</b>	Total fund 2022 £
Running of Pre-school	<u>163,528</u>	<u>19,136</u>	<u>182,664</u>	<u>194,585</u>

#### 11. Analysis of support costs

	Analysis of support costs for running the pre-school £	<b>Total 2023 £</b>	Total 2022 £
Premises	13,654	13,654	41,380
Communications and IT	776	776	738
General office	2,248	2,248	2,747
Finance costs	117	117	127
Governance costs	<u>2,340</u>	<u>2,340</u>	<u>1,558</u>
	<u>19,135</u>	<u>19,135</u>	<u>46,550</u>

#### 12. Other expenditure

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Fundraising costs	<u>1,139</u>	<u>1,139</u>	<u>398</u>	<u>398</u>

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

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#### 13. Independent examination fees

	<b>2023</b>	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	645	595
Other financial services	938	963
	<u>1,583</u>	<u>1,558</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	2022
	£	£
Wages and salaries	148,011	136,753
Employer contributions to pension plans	1,751	1,405
	<u>149,762</u>	<u>138,158</u>

The average head count of employees during the year was 13 (2022: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	2022
	No.	No.
Number of staff - type 1	<u>13</u>	<u>13</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 15. Trustee remuneration and expenses

No remuneration was paid to any trustee during the year for services as a trustee.

During the year remuneration of £40,535 (2022 - £37,855) was paid to Mrs S Morris as allowed in a provision within the governing document of the charity, for services as manager of the pre-school. Pension contributions of £1,029 (2022 - £1,265) were also paid in respect of Mrs S Morris.

#### 16. Debtors

	<b>2023</b>	2022
	£	£
Prepayments and accrued income	<u>450</u>	<u>400</u>

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

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#### 17. Creditors: amounts falling due within one year

	<b>2023</b>	2022
	£	£
Accruals and deferred income	736	10,550
Social security and other taxes	<u>2,632</u>	<u>2,127</u>
	<u>3,368</u>	<u>12,677</u>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,751 (2022: £1,405).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2022	Income £	Expenditure £	At 31 August 20 23
General funds	<u>94,351</u>	<u>170,864</u>	<u>(183,803)</u>	<u>81,412</u>

	At 1 September 2021	Income £	Expenditure £	At 31 August 20 22
General funds	<u>115,250</u>	<u>174,084</u>	<u>(194,983)</u>	<u>94,351</u>

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	84,780	84,780
Creditors less than 1 year	<u>(3,368)</u>	<u>(3,368)</u>
<b>Net assets</b>	<u>81,412</u>	<u>81,412</u>

  

	Unrestricted Funds £	Total Funds 2022 £
Current assets	107,028	107,028
Creditors less than 1 year	<u>(12,677)</u>	<u>(12,677)</u>
<b>Net assets</b>	<u>94,351</u>	<u>94,351</u>

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**SHEPPERTON PRE-SCHOOL LTD**

England & Wales - Charity number 1126151

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# Accounts

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**Shepperton Pre-School Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2022**

**SUE WOODGATE ACA**

Chartered accountants  
42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

# Shepperton Pre-School Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2022

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

#### Reference and administrative details

**Registered charity name** Shepperton Pre-School Limited

**Charity registration number** 1126151

**Company registration number** 06363642

**Principal office and registered office** Pre-School Hut  
Glebeland Gardens  
Shepperton  
Middlesex  
TW17 9DH

#### The trustees

Mrs S Morris	
Mrs A Bosman	
Mrs S Brimble	(Resigned 17 March 2022)
Ms J Bulatovic	
Mrs C Wilson	(Resigned 31 August 2022)
C S Morris	
G R D Lansdale	
Miss C L Palmer	(Appointed 18 October 2021)
Mr A K L Venning	(Appointed 18 October 2021)
Mrs E C Davis	(Appointed 18 October 2021)

**Independent examiner** Sue Woodgate  
42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2022

---

#### **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.

##### Recruitment and appointment of new trustees

Trustees are recruited from members of the Pre-School as well as members of the local community. Trustees are invited to continue their commitment to the charity even after their children have moved on from the setting, to ensure continuation of the objectives and achievements of the Pre-School.

##### Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **Objectives and activities**

Our objectives are to promote the well-being and development of children across all areas of learning through the provision of the Early Years Foundation Stage curriculum at the Pre-School to children particularly, but not exclusively, within the Shepperton area.

##### Significant Activities

We are a sessional Pre-School providing care for children aged 2 years 7 months old to 5 years old.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2022

---

#### **Achievements and performance**

##### Charitable Activities

By introducing a pedagogy of In The Moment Planning Shepperton Preschool have moved towards following the children's interests with appropriate adult intervention. This focuses on supporting all children as individuals which in turn helps them to develop all areas of learning and really supports them in getting ready for school. Working in partnership with parents, carers and local schools our aim is for each child to achieve their own individual potential and gain and develop skills that they will need and use at school. Shepperton Preschool has renewed focus on the social, emotional and mental health of all children in their care in order to support the children to build resilience. This has been vital this year during the Covid-19 pandemic which has had a huge impact on the team and families of Shepperton Preschool.

#### **Financial review**

During the year the Pre-school had a deficit of £20,899 (2021- surplus £10,441). The deficit is due to replacement of the boiler costing £4,573 as well as upgrading of the outdoor facilities at a cost of £26,546. The trustees are confident that the pre-school remains on a firm financial footing and at no point in the year did reserves fall below the minimum level as set in the Reserves Policy below.

##### Reserves policy

There is a policy to maintain reserves at a minimum of £30,000 at any point during the year. Budgets are prepared to ensure Shepperton Pre-School achieves adequate financial performance whilst continuing to provide outstanding quality.

##### Principal funding sources

The income of the organisation during the year consisted of fees, government funding for the provision of pre-school places and grants from Surrey Early Years.

##### Future Developments

Through training and development of staff, and recognising outstanding performance, the charity will continue to build on its longstanding success, The involvement of parents to further develop fundraising activities is central to the company's success. Maintaining a prudent investment policy and careful management of costs will support further enhancement of provision, thus meeting the expectations of the local community.

# **Shepperton Pre-School Limited**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 August 2022**

---

The trustees' annual report and the strategic report were approved on 10 October 2022 and signed on behalf of the board of trustees by:

Mrs S Morris  
Trustee

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Shepperton Pre-School Limited

Year ended 31 August 2022

---

I report to the trustees on my examination of the financial statements of Shepperton Pre-School Limited ('the charity') for the year ended 31 August 2022.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Sue Woodgate  
Independent Examiner

42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

10 October 2022

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2022

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		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	21,657	21,657	6,268
Charitable activities	6	150,712	150,712	171,840
Other trading activities	7	1,714	1,714	1,834
Investment income	8	1	1	1
<b>Total income</b>		<u>174,084</u>	<u>174,084</u>	<u>179,943</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	194,585	194,585	168,900
Other expenditure	12	398	398	602
<b>Total expenditure</b>		<u>194,983</u>	<u>194,983</u>	<u>169,502</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(20,899)</u>	<u>(20,899)</u>	<u>10,441</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		115,250	115,250	104,809
<b>Total funds carried forward</b>		<u>94,351</u>	<u>94,351</u>	<u>115,250</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

---

The notes on pages 8 to 13 form part of these financial statements.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 August 2022

---

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	16	400	67
Cash at bank and in hand		106,628	116,719
		<u>107,028</u>	<u>116,786</u>
<b>Creditors: amounts falling due within one year</b>	17	12,677	1,536
<b>Net current assets</b>		<u>94,351</u>	<u>115,250</u>
<b>Total assets less current liabilities</b>		<u>94,351</u>	<u>115,250</u>
<b>Net assets</b>		<u>94,351</u>	<u>115,250</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>94,351</u>	<u>115,250</u>
<b>Total charity funds</b>	19	<u>94,351</u>	<u>115,250</u>

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 10 October 2022, and are signed on behalf of the board by:

Mrs S Morris  
Trustee

Ms J Bulatovic  
Trustee

---

The notes on pages 8 to 13 form part of these financial statements.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 August 2022

---

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Pre-School Hut, Glebeland Gardens, Shepperton, Middlesex, TW17 9DH.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fortunately the charity has spent several years building up reserves to give it a strong financial basis and in the opinion of the trustees the global pandemic will not have a significant financial impact on the charity's position going forwards.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Defined contribution pension plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

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#### 3. Accounting policies *(continued)*

##### Defined contribution pension plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £10 to the company should it be wound up.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	8,116	8,116	100	100
<b>Grants</b>				
Inclusion grant	4,400	4,400	4,061	4,061
Coronavirus job retention grant	–	–	2,107	2,107
Early Intervention grant	9,141	9,141	–	–
	<u>21,657</u>	<u>21,657</u>	<u>6,268</u>	<u>6,268</u>

#### 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Fees received	21,223	21,223	45,518	45,518
Local Authority funding	127,216	127,216	121,850	121,850
Discretionary funding	2,273	2,273	4,472	4,472
	<u>150,712</u>	<u>150,712</u>	<u>171,840</u>	<u>171,840</u>

#### 7. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	1,714	1,714	1,834	1,834

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

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#### 8. Investment income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Running of Pre-school	148,035	148,035	152,724	152,724
Support costs	<u>46,550</u>	<u>46,550</u>	<u>16,176</u>	<u>16,176</u>
	<u>194,585</u>	<u>194,585</u>	<u>168,900</u>	<u>168,900</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2022 £</b>	Total fund 2021 £
Running of Pre-school	<u>148,035</u>	<u>46,550</u>	<u>194,585</u>	<u>168,900</u>

#### 11. Analysis of support costs

	Analysis of support costs for running the pre-school £	<b>Total 2022 £</b>	Total 2021 £
Premises	41,380	41,380	11,829
Communications and IT	738	738	714
General office	2,747	2,747	1,903
Finance costs	127	127	83
Governance costs	<u>1,558</u>	<u>1,558</u>	<u>1,647</u>
	<u>46,550</u>	<u>46,550</u>	<u>16,176</u>

#### 12. Other expenditure

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Fundraising costs	<u>398</u>	<u>398</u>	<u>602</u>	<u>602</u>

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

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#### 13. Independent examination fees

	<b>2022</b>	2021
	<b>£</b>	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	595	595
Other financial services	963	903
	<u>1,558</u>	<u>1,498</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2022</b>	2021
	<b>£</b>	£
Wages and salaries	136,753	140,906
Employer contributions to pension plans	1,405	1,303
	<u>138,158</u>	<u>142,209</u>

The average head count of employees during the year was 13 (2021: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b>	2021
	<b>No.</b>	No.
Number of staff - type 1	<u>13</u>	<u>14</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 15. Trustee remuneration and expenses

No remuneration was paid to any trustee during the year for services as a trustee.

During the year remuneration of £37,855 (2021 - £34,228) was paid to Mrs S Morris as allowed in a provision within the governing document of the charity, for services as manager of the pre-school. Pension contributions of £1,265 (2021 - £840) were also paid in respect of Mrs S Morris.

#### 16. Debtors

	<b>2022</b>	2021
	<b>£</b>	£
Prepayments and accrued income	<u>400</u>	<u>67</u>

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

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#### 17. Creditors: amounts falling due within one year

	<b>2022</b>	2021
	£	£
Accruals and deferred income	10,550	595
Social security and other taxes	<u>2,127</u>	<u>941</u>
	<u>12,677</u>	<u>1,536</u>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,405 (2021: £1,303).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
General funds	<u>115,250</u>	<u>174,084</u>	<u>(194,983)</u>	<u>94,351</u>

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 20 21 £
General funds	<u>104,809</u>	<u>179,943</u>	<u>(169,502)</u>	<u>115,250</u>

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	107,028	107,028
Creditors less than 1 year	<u>(12,677)</u>	<u>(12,677)</u>
<b>Net assets</b>	<u>94,351</u>	<u>94,351</u>

  

	Unrestricted Funds £	Total Funds 2021 £
Current assets	116,786	116,786
Creditors less than 1 year	<u>(1,536)</u>	<u>(1,536)</u>
<b>Net assets</b>	<u>115,250</u>	<u>115,250</u>

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**SHEPPERTON PRE-SCHOOL LTD**

England & Wales - Charity number 1126151

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# Accounts

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**Shepperton Pre-School Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2021**

**SUE WOODGATE ACA**

Chartered accountants  
42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

# Shepperton Pre-School Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2021

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Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2021

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

#### Reference and administrative details

**Registered charity name** Shepperton Pre-School Limited

**Charity registration number** 1126151

**Company registration number** 06363642

**Principal office and registered office** Pre-School Hut  
Glebeland Gardens  
Shepperton  
Middlesex  
TW17 9DH

#### The trustees

Mrs S Morris  
Mrs S Ockendon (Resigned 3 September 2020)  
Mrs A Bosman  
Mrs S Brimble  
Ms J Bulatovic  
Mrs C Wilson

S P Heal (Served from 1 October 2020 to  
16 November 2020)  
C S Morris (Appointed 1 October 2020)

G R D Lansdale  
Miss C L Palmer (Appointed 18 October 2021)  
Mr A K L Venning (Appointed 18 October 2021)  
Mrs E C Davis (Appointed 18 October 2021)

**Independent examiner** Sue Woodgate  
42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2021

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#### **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.

##### Recruitment and appointment of new trustees

Trustees are recruited from members of the Pre-School as well as members of the local community. Trustees are invited to continue their commitment to the charity even after their children have moved on from the setting, to ensure continuation of the objectives and achievements of the Pre-School.

##### Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **Objectives and activities**

Our objectives are to promote the well-being and development of children across all areas of learning through the provision of the Early Years Foundation Stage curriculum at the Pre-School to children particularly, but not exclusively, within the Shepperton area.

##### Significant Activities

We are a sessional Pre-School providing care for children aged 2 years 7 months old to 5 years old.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2021

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#### **Achievements and performance**

##### Charitable Activities

By introducing a pedagogy of In The Moment Planning Shepperton Preschool have moved towards following the children's interests with appropriate adult intervention. This focuses on supporting all children as individuals which in turn helps them to develop all areas of learning and really supports them in getting ready for school. Working in partnership with parents, carers and local schools our aim is for each child to achieve their own individual potential and gain and develop skills that they will need and use at school. Shepperton Preschool has renewed focus on the social, emotional and mental health of all children in their care in order to support the children to build resilience. This has been vital this year during the Covid-19 pandemic which has had a huge impact on the team and families of Shepperton Preschool.

#### **Financial review**

##### Reserves policy

There is a policy to maintain reserves at a minimum of £30,000 at any point during the year. Budgets are prepared to ensure Shepperton Pre-School achieves adequate financial performance whilst continuing to provide outstanding quality.

##### Principal funding sources

The income of the organisation during the year consisted of fees, government funding for the provision of pre-school places and grants from Surrey Early Years.

##### Future Developments

Through training and development of staff, and recognising outstanding performance, the charity will continue to build on its longstanding success. The involvement of parents to further develop fundraising activities is central to the company's success. Maintaining a prudent investment policy and careful management of costs will support further enhancement of provision, thus meeting the expectations of the local community.

The trustees' annual report and the strategic report were approved on 25 November 2021 and signed on behalf of the board of trustees by:

Mrs S Morris  
Trustee

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Shepperton Pre-School Limited

Year ended 31 August 2021

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I report to the trustees on my examination of the financial statements of Shepperton Pre-School Limited ('the charity') for the year ended 31 August 2021.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Sue Woodgate  
Independent Examiner

42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

5 November 2021

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2021

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		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	6,268	6,268	17,828
Charitable activities	6	171,840	171,840	158,301
Other trading activities	7	1,834	1,834	1,395
Investment income	8	1	1	5
<b>Total income</b>		<u>179,943</u>	<u>179,943</u>	<u>177,529</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	168,900	168,900	153,310
Other expenditure	12	602	602	198
<b>Total expenditure</b>		<u>169,502</u>	<u>169,502</u>	<u>153,508</u>
<b>Net income and net movement in funds</b>		<u>10,441</u>	<u>10,441</u>	<u>24,021</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		104,809	104,809	80,788
<b>Total funds carried forward</b>		<u>115,250</u>	<u>115,250</u>	<u>104,809</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 7 to 12 form part of these financial statements.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 August 2021

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	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	16	67	526
Cash at bank and in hand		116,719	104,878
		<u>116,786</u>	<u>105,404</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>1,536</u>	<u>595</u>
<b>Net current assets</b>		<u>115,250</u>	<u>104,809</u>
<b>Total assets less current liabilities</b>		<u>115,250</u>	<u>104,809</u>
<b>Net assets</b>		<u>115,250</u>	<u>104,809</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>115,250</u>	<u>104,809</u>
<b>Total charity funds</b>	19	<u>115,250</u>	<u>104,809</u>

For the year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 25 November 2021, and are signed on behalf of the board by:

Mrs S Morris  
Trustee

Ms J Bulatovic  
Trustee

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The notes on pages 7 to 12 form part of these financial statements.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 August 2021

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Pre-School Hut, Glebeland Gardens, Shepperton, Middlesex, TW17 9DH.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fortunately the charity has spent several years building up reserves to give it a strong financial basis and in the opinion of the trustees the global pandemic will not have a significant financial impact on the charity's position going forwards.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2021

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Defined contribution pension plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2021

---

#### 3. Accounting policies *(continued)*

##### Defined contribution pension plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £10 to the company should it be wound up.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	100	100	1,908	1,908
<b>Grants</b>				
Inclusion grant	4,061	4,061	1,100	1,100
Coronavirus job retention grant	2,107	2,107	12,617	12,617
Apprenticeship grant	–	–	1,000	1,000
Deprivation grant	–	–	1,203	1,203
	<u>6,268</u>	<u>6,268</u>	<u>17,828</u>	<u>17,828</u>

#### 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Fees received	45,518	45,518	25,187	25,187
Local Authority funding	121,850	121,850	129,015	129,015
Discretionary funding	4,472	4,472	4,099	4,099
	<u>171,840</u>	<u>171,840</u>	<u>158,301</u>	<u>158,301</u>

#### 7. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	1,834	1,834	1,395	1,395

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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#### 8. Investment income

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>1</u>	<u>1</u>	<u>5</u>	<u>5</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Running of Pre-school	152,807	152,807	138,332	138,332
Support costs	<u>16,093</u>	<u>16,093</u>	<u>14,978</u>	<u>14,978</u>
	<u>168,900</u>	<u>168,900</u>	<u>153,310</u>	<u>153,310</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2021 £</b>	Total fund 2020 £
Running of Pre-school	<u>152,807</u>	<u>16,093</u>	<u>168,900</u>	<u>153,310</u>

#### 11. Analysis of support costs

	Analysis of support costs for running the pre-school £	<b>Total 2021 £</b>	Total 2020 £
Premises	11,829	11,829	8,858
Communications and IT	714	714	670
General office	1,903	1,903	3,844
Finance costs	83	83	81
Governance costs	<u>1,647</u>	<u>1,647</u>	<u>1,525</u>
	<u>16,176</u>	<u>16,176</u>	<u>14,978</u>

#### 12. Other expenditure

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Fundraising costs	<u>602</u>	<u>602</u>	<u>198</u>	<u>198</u>

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2021

---

#### 13. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	595	595
Other financial services	903	780
	<u>1,498</u>	<u>1,375</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	140,906	128,674
Employer contributions to pension plans	1,303	1,159
	<u>142,209</u>	<u>129,833</u>

The average head count of employees during the year was 14 (2020: 16). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff - type 1	<u>14</u>	<u>16</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 15. Trustee remuneration and expenses

No remuneration was paid to any trustee during the year for services as a trustee.

During the year remuneration of £34,228 (2020 - £31,296) was paid to Mrs S Morris as allowed in a provision within the governing document of the charity, for services as manager of the pre-school. Pension contributions of £840 (2020 - £759) were also paid in respect of Mrs S Morris.

#### 16. Debtors

	2021 £	2020 £
Prepayments and accrued income	67	200
Other debtors	—	326
	<u>67</u>	<u>526</u>

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2021

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#### 17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	595	595
Social security and other taxes	941	—
	<u>1,536</u>	<u>595</u>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,303 (2020: £1,159).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 20 21 £
General funds	<u>104,809</u>	<u>179,943</u>	<u>(169,502)</u>	<u>115,250</u>

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 20 20 £
General funds	<u>80,788</u>	<u>177,529</u>	<u>(153,508)</u>	<u>104,809</u>

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	116,786	116,786
Creditors less than 1 year	(1,536)	(1,536)
<b>Net assets</b>	<u>115,250</u>	<u>115,250</u>

  

	Unrestricted Funds £	Total Funds 2020 £
Current assets	105,404	105,404
Creditors less than 1 year	(595)	(595)
<b>Net assets</b>	<u>104,809</u>	<u>104,809</u>

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**SHEPPERTON PRE-SCHOOL LTD**

England & Wales - Charity number 1126151

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# Accounts

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**Shepperton Pre-School Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 August 2020**

**SUE WOODGATE ACA**

Chartered accountants  
42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

# Shepperton Pre-School Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2020

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2020

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

#### Reference and administrative details

**Registered charity name** Shepperton Pre-School Limited

**Charity registration number** 1126151

**Company registration number** 06363642

**Principal office and registered office** Pre-School Hut  
Glebeland Gardens  
Shepperton  
Middlesex  
TW17 9DH

#### The trustees

Mrs S Morris  
Mrs S Ockendon  
Mrs A Bosman  
Mr J G Miller  
Mrs S Brimble  
Ms J Bulatovic  
Mrs C Wilson  
S P Heal (Appointed 1 October 2020)  
C S Morris (Appointed 1 October 2020)  
G R D Lansdale (Appointed 3 December 2019)

**Independent examiner** Sue Woodgate  
42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

# **Shepperton Pre-School Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 August 2020**

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#### **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.

##### Recruitment and appointment of new trustees

Trustees are recruited from members of the Pre-School as well as members of the local community. Trustees are invited to continue their commitment to the charity even after their children have moved on from the setting, to ensure continuation of the objectives and achievements of the Pre-School.

##### Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **Objectives and activities**

Our objectives are to promote the well-being and development of children across all areas of learning through the provision of the Early Years Foundation Stage curriculum at the Pre-School to children particularly, but not exclusively, within the Shepperton area.

##### Significant Activities

We are a sessional Pre-School providing care for children aged 2 years 7 months old to 5 years old.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee-charging.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 August 2020

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#### **Achievements and performance**

##### Charitable Activities

By introducing a pedagogy of In The Moment Planning Shepperton Preschool have moved towards following the children's interests with appropriate adult intervention. This focuses on supporting all children as individuals which in turn helps them to develop all areas of learning and really supports them in getting ready for school. Working in partnership with parents, carers and local schools our aim is for each child to achieve their own individual potential and gain and develop skills that they will need and use at school. Shepperton Preschool has renewed focus on the social, emotional and mental health of all children in their care in order to support the children to build resilience. This has been vital this year during the Covid-19 pandemic which has had a huge impact on the team and families of Shepperton Preschool.

#### **Financial review**

##### Reserves policy

There is a policy to maintain reserves at a minimum of £30,000 at any point during the year. Budgets are prepared to ensure Shepperton Pre-School achieves adequate financial performance whilst continuing to provide outstanding quality.

##### Principal funding sources

The income of the organisation during the year consisted of fees, government funding for the provision of pre-school places and grants from Surrey Early Years.

##### Future Developments

Through training and development of staff, and recognising outstanding performance, the charity will continue to build on its longstanding success, The involvement of parents to further develop fundraising activities is central to the company's success. Maintaining a prudent investment policy and careful management of costs will support further enhancement of provision, thus meeting the expectations of the local community.

The trustees' annual report and the strategic report were approved on 9 November 2020 and signed on behalf of the board of trustees by:

Mrs S Morris  
Trustee

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Shepperton Pre-School Limited

Year ended 31 August 2020

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I report to the trustees on my examination of the financial statements of Shepperton Pre-School Limited ('the charity') for the year ended 31 August 2020.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Sue Woodgate  
Independent Examiner

42 St Nicholas Drive  
Shepperton  
Surrey  
TW17 9LD

9 November 2020

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2020

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		2020		2019
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	<b>5</b>	17,828	17,828	10,005
Charitable activities	<b>6</b>	158,301	158,301	161,758
Other trading activities	<b>7</b>	1,395	1,395	4,684
Investment income	<b>8</b>	5	5	2
<b>Total income</b>		<u>177,529</u>	<u>177,529</u>	<u>176,449</u>
<b>Expenditure</b>				
Expenditure on charitable activities	<b>9,10</b>	153,310	153,310	150,152
Other expenditure	<b>12</b>	198	198	440
<b>Total expenditure</b>		<u>153,508</u>	<u>153,508</u>	<u>150,592</u>
<b>Net income and net movement in funds</b>		<u>24,021</u>	<u>24,021</u>	<u>25,857</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		80,788	80,788	54,931
<b>Total funds carried forward</b>		<u>104,809</u>	<u>104,809</u>	<u>80,788</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 7 to 12 form part of these financial statements.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 August 2020

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	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors	16	526	–
Cash at bank and in hand		104,878	81,657
		<u>105,404</u>	<u>81,657</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>595</u>	<u>869</u>
<b>Net current assets</b>		<u>104,809</u>	<u>80,788</u>
<b>Total assets less current liabilities</b>		<u>104,809</u>	<u>80,788</u>
<b>Net assets</b>		<u>104,809</u>	<u>80,788</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>104,809</u>	<u>80,788</u>
<b>Total charity funds</b>	19	<u>104,809</u>	<u>80,788</u>

For the year ending 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 9 November 2020, and are signed on behalf of the board by:

Mrs S Morris  
Trustee

Ms J Bulatovic  
Trustee

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The notes on pages 7 to 12 form part of these financial statements.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 August 2020

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Pre-School Hut, Glebeland Gardens, Shepperton, Middlesex, TW17 9DH.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fortunately the charity has spent several years building up reserves to give it a strong financial basis and in the opinion of the trustees the global pandemic will not have a significant financial impact on the charity's position going forwards.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2020

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Defined contribution pension plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2020

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#### 3. Accounting policies *(continued)*

##### Defined contribution pension plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £10 to the company should it be wound up.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>Donations</b>				
Donations	1,908	1,908	6,231	6,231
<b>Grants</b>				
Inclusion grant	1,100	1,100	2,536	2,536
Coronavirus job retention grant	12,617	12,617	–	–
Apprenticeship grant	1,000	1,000	–	–
Deprivation grant	1,203	1,203	1,238	1,238
	<u>17,828</u>	<u>17,828</u>	<u>10,005</u>	<u>10,005</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fees received	25,187	25,187	29,445	29,445
Local Authority funding	129,015	129,015	127,701	127,701
Discretionary funding	4,099	4,099	4,612	4,612
	<u>158,301</u>	<u>158,301</u>	<u>161,758</u>	<u>161,758</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	1,395	1,395	4,684	4,684

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

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#### 8. Investment income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Bank interest receivable	<u>5</u>	<u>5</u>	<u>2</u>	<u>2</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Running of Pre-school	138,332	138,332	136,821	136,821
Support costs	<u>14,978</u>	<u>14,978</u>	<u>13,331</u>	<u>13,331</u>
	<u>153,310</u>	<u>153,310</u>	<u>150,152</u>	<u>150,152</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Running of Pre-school	<u>138,332</u>	<u>14,978</u>	<u>153,310</u>	<u>150,152</u>

#### 11. Analysis of support costs

	Analysis of support costs for running the pre-school	Total 2020	Total 2019
	£	£	£
Premises	8,858	8,858	7,923
Communications and IT	670	670	618
General office	3,844	3,844	2,606
Finance costs	81	81	83
Governance costs	<u>1,525</u>	<u>1,525</u>	<u>2,101</u>
	<u>14,978</u>	<u>14,978</u>	<u>13,331</u>

#### 12. Other expenditure

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Fundraising costs	<u>198</u>	<u>198</u>	<u>440</u>	<u>440</u>

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2020

---

#### 13. Independent examination fees

	<b>2020</b>	2019
	<b>£</b>	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	595	595
Other financial services	780	780
	<u>1,375</u>	<u>1,375</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2020</b>	2019
	<b>£</b>	£
Wages and salaries	128,674	125,479
Employer contributions to pension plans	1,159	997
	<u>129,833</u>	<u>126,476</u>

The average head count of employees during the year was 16 (2019: 16). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2020</b>	2019
	<b>No.</b>	No.
Number of staff - type 1	<u>16</u>	<u>16</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

#### 15. Trustee remuneration and expenses

No remuneration was paid to any trustee during the year for services as a trustee.

During the year remuneration of £31,296 (2019 - £28,270) was paid to Mrs S Morris as allowed in a provision within the governing document of the charity, for services as manager of the pre-school. Pension contributions of £759 (2019 - £663) were also paid in respect of Mrs S Morris.

#### 16. Debtors

	<b>2020</b>	2019
	<b>£</b>	£
Prepayments and accrued income	200	-
Other debtors	326	-
	<u>526</u>	<u>-</u>

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# Shepperton Pre-School Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2020

---

#### 17. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	<u>595</u>	<u>869</u>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,159 (2019: £997).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2019	Income £	Expenditure £	At 31 August 20 20
General funds	<u>80,788</u>	<u>177,529</u>	<u>(153,508)</u>	<u>104,809</u>

	At 1 September 2018	Income £	Expenditure £	At 31 August 20 19
General funds	<u>54,931</u>	<u>176,449</u>	<u>(150,592)</u>	<u>80,788</u>

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Current assets	105,404	105,404
Creditors less than 1 year	<u>(595)</u>	<u>(595)</u>
<b>Net assets</b>	<u>104,809</u>	<u>104,809</u>

	Unrestricted Funds £	Total Funds 2019 £
Current assets	81,657	81,657
Creditors less than 1 year	<u>(869)</u>	<u>(869)</u>
<b>Net assets</b>	<u>80,788</u>	<u>80,788</u>

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