

**REGISTERED COMPANY NUMBER: 06631653 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1128798**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2022  
for  
Sticky Fish Pre-School

Tony Dicker & Co  
Chartered Accountants  
29 Courtenay Road  
Keynsham  
Bristol  
BS31 1JU

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for the Year Ended 31 August 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Charity's objects are to advance education of children primarily under statutory school age in accordance with Christian principles by such means as the trustees may consider appropriate including establishing and/or operating any educational establishments within Bristol and in such other parts of the United Kingdom or the World as the trustees may from time to time think fit and particularly by providing Christian based high quality early years education as a service to the local community together with parenting support for the families involved.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **Public benefit**

Sticky Fish Pre-school operates at Fishponds Baptist Church for five sessions per week Monday-Friday, from 9.00 am until 2.30 pm. It is an inclusive pre-school welcoming all children from the local community and offering a happy, safe and caring environment. Sticky Fish pre-school aims to develop the children learning potential through play and planned activities in preparation for school and to develop their social skills whilst having fun with other children and adults.

## **FINANCIAL REVIEW**

### **Investment policy and objectives**

It is the policy of the Charity to hold any monies and investments in instant access or short notice bank accounts.

### **Reserves policy**

It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level sufficient to cover anticipated short-term requirements.

At 31st August 2022, reserves were £91,871 compared with £82,635 at 31st August 2021. This higher level of reserves is considered appropriate at this time as it would cover one year's worth of operating costs going forward.

The Trustees have approved expenditure not exceeding £10,000 for the creation of new shelters for the main garden and the wild garden in order to provide more extensive use of these areas during periods of inclement weather.

The statement of financial activities for the year is set out on page 4. Upon incorporation the Charity received all the net assets and took over all of the activities of an unincorporated play group of the same name as the Charity. The net assets were transferred by way of gift that enabled the Charity to commence operating immediately.

The results for the year and the financial position at the end of the year were considered satisfactory by the Trustees.

The statement of financial activities for the period is set out on page 4. Upon incorporation the charity received all of the net assets and all of the activities of an unincorporated play group of the same name as the Charity. The net assets were transferred by way of a gift that enable the Charity to commence operating immediately. The results for the period and the financial position at the end of the period were considered satisfactory by the directors.

## **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.

### **Organisational structure**

Day to day decision making is done by the Pre-school manager. Key decisions are made collectively by the directors.

Sticky Fish Pre-School

Report of the Trustees  
for the Year Ended 31 August 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06631653 (England and Wales)

**Registered Charity number**

1128798

**Registered office**

29 Courtenay Road  
Keynsham  
Bristol  
BS31 1JU

**Trustees**

E Tomlinson  
J Keenan  
R Wyatt  
B Bennett  
Mrs D Bailey

**Independent Examiner**

Mr A R Dicker FCA  
Tony Dicker & Co  
Chartered Accountants  
29 Courtenay Road  
Keynsham  
Bristol  
BS31 1JU

Approved by order of the board of trustees on 28 October 2022 and signed on its behalf by:



E Tomlinson - Trustee

**Independent examiner's report to the trustees of Sticky Fish Pre-School ('the Company')**

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*A R Dicker*

Mr A R Dicker FCA  
Tony Dicker & Co  
Chartered Accountants  
29 Courtenay Road  
Keynsham  
Bristol  
BS31 1JU

28 October 2022

Sticky Fish Pre-School

Statement of Financial Activities  
for the Year Ended 31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		823	-	823	1,019
Other trading activities	2	9,808	-	9,808	5,767
Investment income	3	10	-	10	2
Other income		102,644	-	102,644	85,526
<b>Total</b>		113,285	-	113,285	92,314
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Provision of pre-school activities		108,039	-	108,039	88,324
<b>NET INCOME</b>		5,246	-	5,246	3,990
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		83,113	3,512	86,625	82,635
<b>TOTAL FUNDS CARRIED FORWARD</b>		88,359	3,512	91,871	86,625

The notes form part of these financial statements

Sticky Fish Pre-School

Balance Sheet

31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		89,910	3,512	93,422	87,326
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,551)	-	(1,551)	(701)
<b>NET CURRENT ASSETS</b>		<u>88,359</u>	<u>3,512</u>	<u>91,871</u>	<u>86,625</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>88,359</u>	<u>3,512</u>	<u>91,871</u>	<u>86,625</u>
<b>NET ASSETS</b>		<u>88,359</u>	<u>3,512</u>	<u>91,871</u>	<u>86,625</u>
<b>FUNDS</b>	9				
Unrestricted funds				88,359	83,113
Restricted funds				3,512	3,512
<b>TOTAL FUNDS</b>				<u>91,871</u>	<u>86,625</u>

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

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

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2022 and were signed on its behalf by:

*E. Tomlinson*

E Tomlinson - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### Income

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

### Expenditure

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

### Tangible fixed assets

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

Outdoor play area	- 25% on cost
Computer equipment	- 25% on cost

### Taxation

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

### Fund accounting

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

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

## 2. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	£
Fees	9,808	5,767
	<u>          </u>	<u>          </u>



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

**3. INVESTMENT INCOME**

	31.8.22	31.8.21
	£	£
Deposit account interest	10	2
	<u>10</u>	<u>2</u>

**4. NET INCOME/(EXPENDITURE)**

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

	31.8.22	31.8.21
	£	£
Other operating leases	9,189	8,687
	<u>9,189</u>	<u>8,687</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

The directors receive no fees, emoluments, expenses or other benefits for directors services. However, the Pre-School Manager, Elizabeth Tomlinson, who is a director, is paid on the same basis and rate as other employees, whilst carrying out duties for the pre-school group. For this work during the period she was paid £13,047 (2021- £10,389.)

**Trustees' expenses**

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

**6. STAFF COSTS**

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

	31.8.22	31.8.21
	8	8
Nursery assistants	<u>8</u>	<u>8</u>

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

**7. TANGIBLE FIXED ASSETS**

	Outdoor play area £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2021 and 31 August 2022	<u>33,204</u>	<u>4,410</u>	<u>37,614</u>
<b>DEPRECIATION</b>			
At 1 September 2021 and 31 August 2022	<u>33,204</u>	<u>4,410</u>	<u>37,614</u>
<b>NET BOOK VALUE</b>			
At 31 August 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2021	<u>-</u>	<u>-</u>	<u>-</u>

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

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.22	31.8.21
	£	£
Trade creditors	111	98
Social security and other taxes	70	33
Accrued expenses	1,370	570
	<u>1,551</u>	<u>701</u>

**9. MOVEMENT IN FUNDS**

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	83,113	5,246	88,359
<b>Restricted funds</b>			
Restricted fund	3,512	-	3,512
	<u>86,625</u>	<u>5,246</u>	<u>91,871</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	113,285	(108,039)	5,246
	<u>113,285</u>	<u>(108,039)</u>	<u>5,246</u>

**Comparatives for movement in funds**

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	79,123	3,990	83,113
<b>Restricted funds</b>			
Restricted fund	3,512	-	3,512
	<u>82,635</u>	<u>3,990</u>	<u>86,625</u>

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	92,314	(88,324)	3,990
<b>TOTAL FUNDS</b>	<u>92,314</u>	<u>(88,324)</u>	<u>3,990</u>

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

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	79,123	9,236	88,359
<b>Restricted funds</b>			
Restricted fund	3,512	-	3,512
<b>TOTAL FUNDS</b>	<u>82,635</u>	<u>9,236</u>	<u>91,871</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	205,599	(196,363)	9,236
<b>TOTAL FUNDS</b>	<u>205,599</u>	<u>(196,363)</u>	<u>9,236</u>

**10. RELATED PARTY DISCLOSURES**

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

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

	31.8.22 £	31.8.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(1)	1
Donations and sundry income	824	1,018
	<hr/> 823	<hr/> 1,019
<b>Other trading activities</b>		
Fees	9,808	5,767
<b>Investment income</b>		
Deposit account interest	10	2
<b>Other income</b>		
LEA Grants received	102,644	85,526
	<hr/> 113,285	<hr/> 92,314
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	86,136	71,967
<b>Support costs</b>		
<b>Management</b>		
Child support- World Vision	216	198
Teaching resources & sundries	9,072	4,498
Course fees	934	124
Independent examiners fee	570	570
	<hr/> 10,792	<hr/> 5,390
<b>Governance costs</b>		
Other operating leases	9,189	8,687
Insurance	738	731
Telephone	270	264
Website costs	-	442
Sundries	233	195
Accountancy and legal fees	546	504
Advertsising	135	144
	<hr/> 11,111	<hr/> 10,967
<b>Total resources expended</b>	<hr/> 108,039	<hr/> 88,324
<b>Net income</b>	<hr/> 5,246	<hr/> 3,990