

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 2023
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 2023

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 2023, reserves were £91,871 compared with £88,359 at 31st August 2022. 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 approved an increase in expenditure not exceeding £13,500 (from £10,000 in 2022) 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. During the year a sum of £13,171 was spent and that sum is being written off by way of depreciation over four years.

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.

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
W L Tattersall (appointed 1.5.23)

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 20 March 2024 and signed on its behalf by:

E. I. Tomlinson

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 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mr A R Dicker FCA

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

20 March 2024

Sticky Fish Pre-School

Statement of Financial Activities
for the Year Ended 31 August 2023

	Notes	Unrestricted fund £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		673	-	673	823
Other trading activities	2	7,538	-	7,538	9,808
Investment income	3	140	-	140	10
Other income		108,600	-	108,600	102,644
Total		<u>116,951</u>	<u>-</u>	<u>116,951</u>	<u>113,285</u>
EXPENDITURE ON					
Raising funds		1,007	-	1,007	-
Charitable activities					
Provision of pre-school activities		109,627	-	109,627	108,039
Other		9	-	9	-
Total		<u>110,643</u>	<u>-</u>	<u>110,643</u>	<u>108,039</u>
NET INCOME		6,308	-	6,308	5,246
RECONCILIATION OF FUNDS					
Total funds brought forward		88,359	3,512	91,871	86,625
TOTAL FUNDS CARRIED FORWARD		<u><u>94,667</u></u>	<u><u>3,512</u></u>	<u><u>98,179</u></u>	<u><u>91,871</u></u>

The notes form part of these financial statements

Sticky Fish Pre-School

Balance Sheet

31 August 2023

	Notes	Unrestricted fund £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
FIXED ASSETS					
Tangible assets	7	14,566	-	14,566	-
CURRENT ASSETS					
Cash at bank		81,653	3,512	85,165	93,422
CREDITORS					
Amounts falling due within one year	8	(1,552)	-	(1,552)	(1,551)
NET CURRENT ASSETS		<u>80,101</u>	<u>3,512</u>	<u>83,613</u>	<u>91,871</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>94,667</u>	<u>3,512</u>	<u>98,179</u>	<u>91,871</u>
NET ASSETS		<u>94,667</u>	<u>3,512</u>	<u>98,179</u>	<u>91,871</u>
FUNDS	9				
Unrestricted funds				94,667	88,359
Restricted funds				3,512	3,512
TOTAL FUNDS				<u>98,179</u>	<u>91,871</u>

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

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

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 March 2024 and were signed on its behalf by:

E. I. 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

	31.8.23	31.8.22
	£	£
Fees	7,538	9,808
	<u> </u>	<u> </u>

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

3. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	140	10
	<u>140</u>	<u>10</u>

4. NET INCOME/(EXPENDITURE)

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

	31.8.23	31.8.22
	£	£
Depreciation - owned assets	1,007	-
Other operating leases	9,586	9,189
	<u>10,593</u>	<u>9,189</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 £12,191 (2022- £13,047.)

Trustees' expenses

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

6. STAFF COSTS

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

	31.8.23	31.8.22
Nursery assistants	7	8
Management	2	-
	<u>9</u>	<u>8</u>

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

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

7. TANGIBLE FIXED ASSETS

	Outdoor play area £	Computer equipment £	Totals £
COST			
At 1 September 2022	33,204	4,410	37,614
Additions	13,171	2,402	15,573
	<hr/>	<hr/>	<hr/>
At 31 August 2023	46,375	6,812	53,187
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 September 2022	33,204	4,410	37,614
Charge for year	823	184	1,007
	<hr/>	<hr/>	<hr/>
At 31 August 2023	34,027	4,594	38,621
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 August 2023	12,348	2,218	14,566
	<hr/>	<hr/>	<hr/>
At 31 August 2022	-	-	-
	<hr/>	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Trade creditors	112	111
Social security and other taxes	70	70
Accrued expenses	1,370	1,370
	<hr/>	<hr/>
	1,552	1,551
	<hr/>	<hr/>

9. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	88,359	6,308	94,667
Restricted funds			
Restricted fund	3,512	-	3,512
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	91,871	6,308	98,179
	<hr/>	<hr/>	<hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,951	(110,643)	6,308
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	116,951	(110,643)	6,308
	<hr/>	<hr/>	<hr/>

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	83,113	11,554	94,667
Restricted funds			
Restricted fund	3,512	-	3,512
TOTAL FUNDS	<u>86,625</u>	<u>11,554</u>	<u>98,179</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,236	(218,682)	11,554
TOTAL FUNDS	<u>230,236</u>	<u>(218,682)</u>	<u>11,554</u>

10. RELATED PARTY DISCLOSURES

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

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	(1)
Donations and sundry income	674	824
	<hr/> 673	<hr/> 823
Other trading activities		
Fees	7,538	9,808
Investment income		
Deposit account interest	140	10
Other income		
LEA Grants received	108,600	102,644
	<hr/> 116,951	<hr/> 113,285
Total incoming resources		
EXPENDITURE		
Other trading activities		
Depn of outdoor play area	823	-
Computer equipment	184	-
	<hr/> 1,007	<hr/> -
Charitable activities		
Wages	90,587	86,136
Support costs		
Management		
Child support- World Vision	120	216
Teaching resources & sundries	5,853	9,072
Course fees	60	934
Independent examiners fee	690	570
	<hr/> 6,723	<hr/> 10,792
Governance costs		
Other operating leases	9,586	9,189
Insurance	1,218	738
Telephone	461	270
Sundries	599	233
Accountancy and legal fees	462	546
Advertsising	-	135
	<hr/> 12,326	<hr/> 11,111
Total resources expended	<hr/> 110,643	<hr/> 108,039
Net income	<hr/> <hr/> 6,308	<hr/> <hr/> 5,246