

BREAKSPEARE COMMUNITY PRE-SCHOOL

England & Wales · Charity number 1130840

Details

Status Registered

Legal form Charitable company

Company number [06840267](#)

Registered 2009-07-29

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

Contact

Address School MEad
Abbots Langley
Herts
WD5 0LB

Phone 01923274483

Email info@breakspearecommunitypreschool.co.uk

Website www.breakspearecommunitypreschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY BY ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREA AND INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE

Activities: WE ARE A NON PROFIT MAKING EARLY YEARS PRE SCHOOL WHICH OFFER SESSIONAL CHILDCARE FOR CHILDREN FROM 2-5 YEARS IN AND AROUND THE ABBOTS LANGLEY COMMUNITY

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£202,637	£219,941	-	-
2024-07-31	£213,267	£198,691	-	-
2023-07-31	£201,715	£170,660	-	-
2022-07-31	£177,848	£174,413	-	-
2021-07-31	£186,550	£174,243	-	-

Trustees

Name	Role	Appointed
Catherine Wonnacott		2024-09-01
Gary James Froy		2026-01-01
Ilana Michelle McGarrity		2026-01-14
Jessica Louise Smith		2023-11-16
Max Jackman		2023-01-01

BREAKSPEARE COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1130840

Accounts

Registered number
06840267

Breakspeare Community Pre School
Report and Unaudited Accounts
31 July 2025

**Breakspeare Community Pre School
Report and accounts
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Breakspeare Community Pre School Company Information

Directors

Emma Gallagher (resigned December 2024)

Max Jackman

Patrick Forest (resigned December 2024)

Jessica Smith

Catherine Wonnacott (appointed December 2024)

Hannah Hurst (appointed December 2024)

Secretary

Britta Smith

Accountants

Chipperfield Accounting Ltd

Holly Cottage

Kings Lane

Chipperfield

WD4 9EP

Registered office

School Mead

Abbots Langley

Herts

WD5 0LB

Registered number

06840267

Breakspeare Community Pre School
Registered number: 06840267
Directors' Report

The directors present their report and accounts for the year ended 31 July 2025.

This past year has been one of steady progress, continued development, and a strong commitment to maintaining a nurturing and high-quality environment for all children who attend our preschool.

Now in my second year as Chair, I have had the privilege of working closely with Lyn and the management team once again. Their consistent dedication, thoughtful leadership, and unwavering focus on the children's wellbeing continue to impress me. As a parent whose children previously attended the setting, I remain deeply appreciative of the care and professionalism the team brings to their work each day.

Enrollment and Curriculum

During the September 2024 – July 2025 academic year, 67 children were registered. This included 16 nursery-aged children accessing the Nursery curriculum led by the EYFS Lead. Key Persons delivered the core Nursery group sessions, with an additional phonics-focused group (Petal Group) delivered in the late spring and summer terms. A weekly school-readiness Friendship Group also ran during the summer term. We additionally had 35 preschool-aged and 16 pre-preschool-aged children, all able to participate in Leaf Group, a short daily session supporting social and communication skills.

Support for Additional Needs

The setting supported 5 children under the SEND framework. The SENDCos worked with families and staff to provide appropriate support, and the Behaviour Lead continued to advise on emotional and behavioural needs.

Staff Training and Development

Staff completed training across key areas, including Paediatric First Aid, Child Protection, Safeguarding, Food Safety, Allergen Awareness, Early Years Professional Development, Supporting Transitions, VSEND, SEND Clusters, Principles of Marketing, and Operation Encompass.

Management and Policies

Regular supervisions and annual appraisals were completed. Policy and procedure reviews were undertaken as scheduled, with administrative support from the Office Manager and the Registration and Finance Officer. The manager also attended relevant network meetings to ensure compliance with statutory requirements.

Student Placement

Kacie, our West Herts College early years student successfully completed a Level 2 qualification during placement and progressed to a Level 3 Apprenticeship within the team.

Building and Operational Changes

Breakspeare expanded into the remainder of the building, allowing increased storage and additional staff and meeting spaces. To help offset the increased premises cost, planning was completed for the introduction of breakfast and after-school clubs from September 2025, with staff hours adjusted accordingly.

Breakspeare Community Pre School
Registered number: 06840267
Directors' Report

Fundraising and Community Contributions

Fundraising activities generated £3914 during the year. Events included the Smarties Challenge, Christmas Raffle, Cake and Cookie Sales, Bunny Hop, Photo Commission, Jazzy Jars, Happy School Bag collections, and Tea Towel sales.

Additional charity contributions included £26 for Children in Need and £53.49 for Comic Relief. Funds from Wayne's Fund and internal fundraising enabled the purchase and registration of an on-site defibrillator for community use during our opening hours.

Conclusion

As we close out this year, I want to extend my sincere thanks to our dedicated staff, our supportive parents, and our wider community. Your commitment to Breakspeare Pre School continues to strengthen the environment our children learn and grow in every day.

This year has brought meaningful progress and new moments of pride, and I am encouraged by the momentum we've built together. Looking ahead, I'm excited for the experiences still to come and the continued positive impact we can make in the lives of our children.

Jessica Smith

Breakspeare Community Pre School

Independent Examiner's Unqualified Report to the Trustees of Breakspeare Community Pre School Breakspeare Community Pre School for the year ended 31 July 2025

Respective responsibilities of trustees and examiner

The Pre School's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Pre-School's trustees consider that an audit is not required for the year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the general Directions given by the Charity Commissioners under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by Breakspeare Community Pre School and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 386 of the Companies Act and with the methods and principles of the Charities SORP (FRS102) have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts be reached.

Chipperfield Accounting Ltd
Chartered Accountants
Holly Cottage
Kings Lane
Chipperfield
WD4 9EP

17 November 2025

Breakspeare Community Pre School
Statement of financial activities (including summary income and expenditure account)
for the year ended 31 July 2025

	2025 £	2025 £	2025 £	2024 £
	Unrestricted funds	Restricted funds	Total funds	
Income	198,696	3,941	202,637	213,159
Administrative expenses	(219,941)	-	(219,941)	(198,691)
Other operating income	1,436	-	1,436	-
Operating (loss)/profit	(19,809)	3,941	(15,868)	14,468
Interest receivable	75	-	75	108
(Loss)/profit before taxation	(19,734)	3,941	(15,793)	14,576
Tax on (loss)/profit on ordinary activities	-	-	-	-
(Loss)/profit for the financial year	(19,734)	3,941	(15,793)	14,576

Breakspeare Community Pre School
Registered number: 06840267
Balance Sheet
as at 31 July 2025

	Notes	2025 £	2025 £	2025 £	2024 £
		Unrestricted funds	Restricted funds	Total funds	
Fixed assets					
Tangible assets	3	1,759	-	1,759	3,021
Current assets					
Debtors	4	1,314	-	1,314	726
Cash at bank and in hand		81,506	3,941	85,447	98,888
		<u>82,820</u>	<u>3,941</u>	<u>86,761</u>	<u>99,614</u>
Creditors: amounts falling due within one year					
	5	(3,902)	-	(3,902)	(2,224)
Net current assets					
		78,918	3,941	82,859	97,390
Net assets					
		<u>80,677</u>	<u>3,941</u>	<u>84,618</u>	<u>100,411</u>
Funds of the charity					
Internal painting reserve	6	3,599	-	3,599	3,599
Wages and salary reserve	7	11,261	-	11,261	22,261
Profit and loss reserves		65,817	3,941	69,758	74,551
Total funds					
		<u>80,677</u>	<u>3,941</u>	<u>84,618</u>	<u>100,411</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime and FRS102 SORP.

Jessica Smith
 Director
 Approved by the board on 17 November 2025

**Breakspeare Community Pre School
Statement of Changes in Equity
for the year ended 31 July 2025**

	Wages/ salary reserve £	Rent reserve £	Internal painting reserve £	Profit and loss account £	Total £
At 1 August 2023	23,704	3,234	3,599	55,298	85,835
Profit for the financial year	-	-	-	14,576	14,576
Movement - wages reserve	(1,443)	-	-	1,443	-
Movement - rent reserve	-	(3,234)	-	3,234	-
At 31 July 2024	<u>22,261</u>	<u>-</u>	<u>3,599</u>	<u>74,551</u>	<u>100,411</u>
At 1 August 2024	22,261	-	3,599	74,551	100,411
Loss for the financial year	-	-	-	(15,793)	(15,793)
Movement - wages reserve	(11,000)	-	-	11,000	-
At 31 July 2025	<u>11,261</u>	<u>-</u>	<u>3,599</u>	<u>69,758</u>	<u>84,618</u>

The Wages and salary reserve was used to cover increases in wages from the accounting period ended 31 July 2024. The reserve was set up to enable the charity to increase wages without increasing fees so will be used for increases until the reserve has been exhausted.

Loss for the financial year after movement to Wages/salary reserve (4,793)

Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2025

1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland and with the Charities Act 2011.

No material prior year error have been identified in the reporting period.

2.1 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted.

2.2 Recognition of income

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2025**

Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy	The charity made no redundancy payments during the reporting period.
Deferred Creditors	<p>No material item of deferred income has been included in the accounts.</p> <p>The charity has creditors which are measured at settlement amounts less any trade discounts.</p>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2025

2.4 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year. They are valued at cost. The depreciation rates and methods used are disclosed in note 9.
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed. They are valued at cost.
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. They are valued at cost.
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2025**

3 Income

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Donations	-	-	-	50
Charitable activities	35,100	-	35,100	50,062
Grants	163,596	3,941	167,537	163,047
	<u>198,696</u>	<u>3,941</u>	<u>202,637</u>	<u>213,159</u>

4 Analysis of receipts of government grants

	2025 £	2024 £
Grant	892	374
HCC Additional Support Funding	-	1,519
HCC EYPP	3,941	1,554
HCC Funding	161,954	159,600

5 Expenditure

	2025 £	2024 £
Generating funds and publicity	304	325

6 Details of certain types of expenditure

	2025 £	2024 £
Accountancy fees	1,260	1,020

7 Paid employees

	2025 £	2024 £
Salaries and wages	164,409	153,998
Social security costs	2,961	1,689
Pension costs	12,779	10,886
Other employee benefits	3,143	3,683
	<u>183,292</u>	<u>170,256</u>

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2025**

4 Debtors	2025	2024
	£	£
Trade debtors	1,314	188
Prepayments	-	538
	<u>1,314</u>	<u>726</u>
5 Creditors: amounts falling due within one year	2025	2024
	£	£
Other creditors	<u>3,902</u>	<u>2,224</u>
6 Internal painting reserve	2025	2024
	£	£
At 1 August 2024	3,599	3,599
At 31 July 2025	<u>3,599</u>	<u>3,599</u>
7 Wages and salary reserve	2025	2024
	£	£
At 1 August 2024	22,261	23,704
Movement	(11,000)	(1,443)
At 31 July 2025	<u>11,261</u>	<u>22,261</u>

8 Other information

Breakspeare Community Pre School is a private company limited by shares and incorporated in England. Its registered office is School Mead, Abbots Langley, WD5 0LB.

Breakspeare Community Pre School
Detailed income and expenditure account
for the year ended 31 July 2025

This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Income		
Fees	28,093	44,663
Fundraising	3,914	3,114
Grant	892	374
HCC Additional Support Funding	-	1,519
HCC EYPP	3,941	1,554
HCC Funding	161,954	159,600
HCC Inclusion Funding	750	-
Registration Fees	1,670	1,302
Uniform	1,423	983
Donations	-	50
Other income	1,436	-
Bank interest	75	108
	<u>204,148</u>	<u>213,267</u>
Administrative expenses		
Employee costs:		
Wages and salaries	164,409	153,998
Pensions	12,779	10,886
Employer's NI and PAYE	2,961	1,689
Staff training and welfare	650	1,175
Refreshments	504	491
T-Shirts and uniforms	1,534	1,462
Gifts	455	555
	<u>183,292</u>	<u>170,256</u>
Premises costs:		
Rent	3,730	1,107
Council tax/rates	798	809
Light and heat	4,541	1,514
Cleaning and rubbish collection	3,789	5,151
	<u>12,858</u>	<u>8,581</u>
General administrative expenses:		
Generating funds and publicity	304	325
Stationery, printing and telephone	1,606	1,026
Subscriptions	390	386
Bank charges	16	-
Insurance	1,637	1,323
Equipment expensed	4,273	4,657
Software and IT	2,975	1,763
Repairs and maintenance	7,731	5,803
Depreciation	2,454	2,355
Sundry expenses	1,087	1,163
	<u>22,473</u>	<u>18,801</u>
Legal and professional costs:		
Accountancy fees	1,260	1,020
Advertising and PR	24	20
Other legal and professional	34	13
	<u>1,318</u>	<u>1,053</u>
	<u>219,941</u>	<u>198,691</u>

**Breakspeare Community Pre School
Detailed income and expenditure account
for the year ended 31 July 2025**

This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Other operating income		
Other operating income	<u>1,436</u>	<u>-</u>

BREAKSPEARE COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1130840

Accounts

Registered number
06840267

Breakspeare Community Pre School

Report and Unaudited Accounts

31 July 2024

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Breakspeare Community Pre School Company Information

Directors

Emma Gallagher

Max Jackman

Kimberley O'Conner (resigned November 2023)

Patrick Forest

Jessica Smith (appointed November 2023)

Secretary

Britta Smith

Accountants

Chipperfield Accounting Ltd

Holly Cottage

Kings Lane

Chipperfield

WD4 9EP

Registered office

School Mead

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Registered number

06840267

Breakspeare Community Pre School
Registered number: 06840267
Directors' Report

The directors present their report and accounts for the year ended 31 July 2024.

This year has been marked by growth, innovation, and a continued commitment to providing a nurturing environment for our children.

It is a privilege to share with you my Chairperson's report for 2024. This has been my first year as Chair, and the team has made it an absolute honour and joy to work with them in this role. As a parent of children who attended the pre-school, I have witnessed firsthand the never-ending care, kindness, and professionalism that the team extends to all children and families.

I have truly enjoyed the opportunity to work alongside Lyn and the management team as we navigated various situations over the last year. I am happy to say that I will continue in this role to support the team, even though my children no longer attend the setting. I am passionate about the work they do and the safe space they provide as an early years setting in our community.

Enrollment and Curriculum

In the last academic year, we welcomed 70 children to our pre-school. This included 22 nursery-age children, with 18 actively participating in our Nursery curriculum. Under the leadership of Audrey, our Early Years Foundation Stage Coordinator, we have successfully implemented various learning groups. Notably, our Flower Group continues to be run by all Key persons, and the Petal Group, led by Kerry, has focused on essential phonics skills in the late spring and summer terms.

A new initiative this year was the introduction of a weekly Friendship Group, which Lyn led during the summer term. This group fostered essential social skills and aimed to prepare our Nursery children for school readiness through discussion and activities.

We also had 35 preschool-age children and 13 pre-preschool-age children, all of whom could engage in our Leaf Group. This small, focused activity promotes turn-taking, sharing, and listening skills, enriching our children's developmental experience.

Support for Additional Needs

Our dedicated SEND Coordinators, Carrie and Charlotte, have worked diligently with 7 children under our SEND umbrella. They collaborate closely with parents and Key persons to provide the necessary support for these children. Additionally, Kerry, our Behaviour Lead, has been instrumental in addressing emotional and behavioural concerns, ensuring a supportive environment for all families.

Staff Training and Development

This year, we invested in our staff's professional development through various training programs, including:

- Early Years Leadership Programme
- Autism Training
- Child Protection
- Prevent Training
- Understanding and Managing Behaviour
- Supporting Smooth Transitions
- VSEND
- SEND Clusters

Supervisions and appraisals conducted by Lyn have been essential in identifying staff needs and recognising their achievements.

Management and Policies

Lyn's commitment to professional development extends to her participation in early years network meetings, ensuring that our practices remain current and compliant with the statutory framework. Annual reviews of our policies and procedures have been successfully managed by Lyn, supported by Amanda, our Office Manager, and Jane, our Registration and Finance Officer.

Breakspeare Community Pre School
Registered number: 06840267
Directors' Report

Fundraising Events

This year has seen tremendous community support through various fundraising events, raising over Smarties Challenge – October 2023: Raised £320

Christmas Raffle – December 2023: Raised £620

Cake & Cookie Sale – November 2023 & March 2024: Raised £263

Bunny Hop – April 2024: Raised £393

Photo Commission – November 2023 & May 2024: Raised £784

Jazzy Jars @ Tanners Wood Summer Fete – June 2024: Raised £185

With these funds, the committee purchased sticker books for the children, which were gifted during Christmas, and hosted a free afternoon with Mr. Marvel, a children's entertainer, in July, which was well received by all families.

In addition to our fundraising efforts, staff and children participated in community contributions by wearing spots and Pudsey-themed clothing for Children in Need in November 2023, raising £39.73. For Red Nose Day and St. Patrick's Day in March 2024, we raised £30 for Comic Relief by wearing red and green attire.

New Initiatives

We were thrilled to launch our Toy Library this year, allowing preschool families to borrow toys for open-ended and imaginative play. Funded by the Early Years Pupil Premium, this initiative aims to foster home engagement in play. While we produced catalogues and shared information about the library, uptake has been minimal. We will be focusing on strategies to increase its usage in the coming academic year.

Conclusion

In closing, I want to express my gratitude to our staff, parents, and the community for their continued support and commitment to Breakspeare Pre School. Together, we are laying a strong foundation for our children's future. As we move forward, I am excited about the opportunities that await us and the positive impact we can have on our children's lives.

Thank you for your dedication and partnership.

Jessica Smith

Chairperson, Breakspeare Pre School

Breakspeare Community Pre School

Independent Examiner's Unqualified Report to the Trustees of Breakspeare Community Pre School Breakspeare Community Pre School for the year ended 31 July 2024

Respective responsibilities of trustees and examiner

The Pre School's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Pre-School's trustees consider that an audit is not required for the year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the general Directions given by the Charity Commissioners under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by Breakspeare Community Pre School and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 386 of the Companies Act and with the methods and principles of the Charities SORP (FRS102) have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts be reached.

Chipperfield Accounting Ltd
Chartered Accountants
Holly Cottage
Kings Lane
Chipperfield
WD4 9EP

7 October 2024

Breakspeare Community Pre School
Statement of financial activities (including summary income and expenditure account)
for the year ended 31 July 2024

	2024 £	2024 £	2024 £	2023 £
	Unrestricted funds	Restricted funds	Total funds	
Income	211,605	1,554	213,159	201,715
Administrative expenses	(198,691)	-	(198,691)	(194,363)
Reversal of rental expense	-	-	-	23,704
Operating profit	12,914	1,554	14,468	31,056
Interest receivable	108	-	108	-
Profit before taxation	13,022	1,554	14,576	31,056
Tax on profit on ordinary activities	-	-	-	-
Profit for the financial year	<u>13,022</u>	<u>1,554</u>	<u>14,576</u>	<u>31,056</u>

Breakspeare Community Pre School
Registered number: 06840267
Balance Sheet
as at 31 July 2024

	Notes	2024 £	2024 £	2024 £	2023 £
		Unrestricted funds	Restricted funds	Total funds	
Fixed assets					
Tangible assets	3	3,021	-	3,021	5,376
Current assets					
Debtors	4	726	-	726	-
Cash at bank and in hand		97,334	1,554	98,888	89,236
		98,060	1,554	99,614	89,236
Creditors: amounts falling due within one year					
	5	(2,224)	-	(2,224)	(8,777)
Net current assets					
		95,836	1,554	97,390	80,459
Net assets					
		98,857	1,554	100,411	85,835
Funds of the charity					
Internal painting reserve	6	3,599	-	3,599	3,599
Wages and salary reserve	6	22,261	-	22,261	23,704
Rent reserve	6	-	-	-	3,234
Profit and loss reserves		72,997	1,554	74,551	55,298
Total funds					
		98,857	1,554	100,411	85,835

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime and FRS102 SORP.

Jessica Smith
 Director
 Approved by the board on 7 October 2024

**Breakspeare Community Pre School
Statement of Changes in Equity
for the year ended 31 July 2024**

	Wages/ salary reserve £	Rent reserve £	Internal painting reserve £	Profit and loss account £	Total £
At 1 August 2022	-	-	3,599	51,181	54,780
Profit for the financial year	-	-	-	31,055	31,055
Movement - wages reserve	23,704	-	-	(23,704)	-
At 31 July 2023	<u>23,704</u>	<u>3,234</u>	<u>3,599</u>	<u>55,298</u>	<u>85,835</u>
At 1 August 2023	23,704	3,234	3,599	55,298	85,835
Profit for the financial year	-	-	-	14,576	14,576
Movement - wages reserve	(1,443)	-	-	1,443	-
Movement - rent reserve	-	(3,234)	-	3,234	-
Total comprehensive income for the financial year	<u>22,261</u>	<u>-</u>	<u>3,599</u>	<u>74,551</u>	<u>100,411</u>
At 31 July 2024	<u>22,261</u>	<u>-</u>	<u>3,599</u>	<u>74,551</u>	<u>100,411</u>

The rent reserve was released in the year. Increases in wages were booked to the Wages and salary reserve which was set up to enable the charity to increase wages without increasing fees.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2024**

1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland and with the Charities Act 2011.

No material prior year error have been identified in the reporting period.

2.1 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted.

2.2 Recognition of income

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2024**

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy	The charity made no redundancy payments during the reporting period.
Deferred Creditors	No material item of deferred income has been included in the accounts. The charity has creditors which are measured at settlement amounts less any trade discounts.
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2024**

2.4 Assets

Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year. They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 9.</p>
Intangible fixed assets	<p>The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed.</p> <p>They are valued at cost.</p>
Heritage assets	<p>The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. They are valued at cost.</p>
Investments	<p>Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.</p>
Stocks and work in progress	<p>Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.</p>
Debtors	<p>Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.</p>
Current asset investments	<p>The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.</p> <p>They are valued at fair value except where they qualify as basic financial instruments.</p>

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2024**

3 Income

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Donations	50	-	50	-
Charitable activities	50,062	-	50,062	45,196
Grants	161,493	1,554	163,047	156,519
	<u>211,605</u>	<u>1,554</u>	<u>213,159</u>	<u>201,715</u>

4 Analysis of receipts of government grants

	2024 £	2023 £
Grant	374	1,121
HCC Additional Support Funding	1,519	10,133
HCC EYPP	1,554	1,959
HCC Funding	159,600	141,556

5 Expenditure

	2024 £	2023 £
Generating funds and publicity	325	529

6 Details of certain types of expenditure

	2024 £	2023 £
Accountancy fees	1,020	720

7 Paid employees

	2024 £	2023 £
Salaries and wages	153,998	153,338
Social security costs	1,689	876
Pension costs	10,886	10,916
Other employee benefits	3,683	3,105
	<u>170,256</u>	<u>168,235</u>

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2024**

4 Debtors	2024	2023
	£	£
Trade debtors	188	-
Prepayments - rent	538	-
	<u>726</u>	<u>-</u>
5 Creditors: amounts falling due within one year	2024	2023
	£	£
Other creditors	<u>2,224</u>	<u>8,777</u>
6 Internal painting reserve	2024	2023
	£	£
At 1 August 2023	3,599	3,599
At 31 July 2024	<u>3,599</u>	<u>3,599</u>
7 Wages and salary reserve	2024	2023
	£	£
At 1 August 2023	23,704	-
Movement	(1,443)	23,704
At 31 July 2024	<u>22,261</u>	<u>23,704</u>
A Wages and salary reserve was set up in 2023 to enable the charity to increase wages without increasing fees.		
8 Rent reserve	2024	2023
	£	£
At 1 August 2023	3,234	3,234
Movement	(3,234)	-
At 31 July 2024	<u>-</u>	<u>3,234</u>

9 Other information

Breakspeare Community Pre School is a private company limited by shares and incorporated in England. Its registered office is School Mead, Abbots Langley, WD5 0LB.

Breakspeare Community Pre School
Detailed income and expenditure account
for the year ended 31 July 2024

This schedule does not form part of the statutory accounts

	2024	2023
	£	£
Income		
Fees	44,663	38,135
Fundraising	3,114	5,128
Grant	374	1,121
HCC Additional Support Funding	1,519	10,133
HCC EYPP	1,554	1,959
HCC Funding	159,600	141,556
HCC Inclusion Funding	-	1,750
Registration Fees	1,302	929
Uniform	983	1,004
Donations	50	-
Bank interest	108	-
	<u>213,267</u>	<u>201,715</u>
Administrative expenses		
Employee costs:		
Wages and salaries	153,998	153,338
Pensions	10,886	10,916
Employer's NI and PAYE	1,689	876
Staff training and welfare	1,175	980
Refreshments	491	533
T-Shirts and uniforms	1,462	1,106
Gifts	555	486
	<u>170,256</u>	<u>168,235</u>
Premises costs:		
Rent - after releasing reserve	1,107	(20,470)
Council tax/rates	809	1,062
Light and heat	1,514	-
Cleaning and rubbish collection	5,151	4,245
	<u>8,581</u>	<u>(15,163)</u>
General administrative expenses:		
Generating funds and publicity	325	529
Stationery, printing and telephone	1,026	1,236
Subscriptions	386	393
Insurance	1,323	1,262
Equipment expensed	4,657	6,489
Software and IT	1,763	1,878
Repairs and maintenance	5,803	732
Depreciation	2,355	2,355
Sundry expenses	1,163	453
	<u>18,801</u>	<u>15,327</u>
Legal and professional costs:		
Accountancy fees	1,020	720
Advertising and PR	20	27
Other legal and professional	13	1,513
	<u>1,053</u>	<u>2,260</u>
	<u>198,691</u>	<u>170,659</u>

BREAKSPEARE COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1130840

Accounts

Registered number
06840267

Breakspeare Community Pre School

Report and Unaudited Accounts

31 July 2023

**Breakspeare Community Pre School
Report and accounts
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Breakspeare Community Pre School Company Information

Directors

Emma Gallagher

Anna Walkington (resigned January 2023)

Kirsty Hall (resigned January 2023)

Max Jackman (appointed January 2023)

Kimberley O'Conner (appointed January 2023)

Patrick Forest (appointed January 2023)

Hayley Neall (resigned January 2023)

Secretary

Britta Smith

Accountants

Chipperfield Accounting Ltd

Holly Cottage

Kings Lane

Chipperfield

WD4 9EP

Registered office

School Mead

Abbots Langley

Herts

WD5 0LB

Registered number

06840267

Breakspeare Community Pre School
Registered number: 06840267
Directors' Report

The directors present their report and accounts for the year ended 31 July 2023.

I am delighted to provide you with my chair person report for 2023, this is my second year as chair and I am sad to say I will be stepping down at this years AGM, it has been an absolute privilege to be a part of the pre-school committee, I have experienced first hand as a parent the excellent work the team offer the children and their families and as chair I have been able to see the work that goes on behind the scenes to make the pre-school as wonderful as it is.

The team are led by a fantastic manager in Lyn and she has continued to excel over the last year, continuing her own personal development and successfully navigating the school through the recent ofsted inspection. The whole team including all the admin support should be incredibly proud of the environment they provide. I have no doubt they will continue to excel and will continue to provide a safe, nurturing environment for children and families in the community for many years to come.

Children

Last academic year September 2022 – July 2023 we had 76 children registered with us.

We had a higher ratio of boys this year.

We had 24 children of nursery age with 20 of those accessing the nursery curriculum. The nursery cohort planning is continued to be done by Audrey, our early years foundation stage co-ordinator, flower group is run by all the key workers and an additional group (petal group) is run by Kerry in the late spring and summer terms focussing on phonics, letters and sounds, rhyming and blending letters for word formation.

45 preschoolers and 7 pre-preschoolers.

Additional needs

Carrie and Charlotte completed their Certsey SENDCO qualification. We had a higher number of children than usual under our SEN umbrella this year. 3 of whom needed 1:1 support., the committee kindly agreed to fund this until LHNF was applied for and obtained. The children were supported by Debbie, Carrie, Charlotte, Lyn, Audrey, and Hayley. Some of the team did additional hours so we could continue to support the rest of the cohort with minimal disruption.

Both Charlotte and Carrie were responsible for attention autism sessions, applying for single service request, applying for LHNF writing IEP's with the input of specialist advisory teachers and the children's Keyperson.

Kerry has continued to be our behaviour lead and supports children, families, and keypersons with any emotional or behaviour issues they may have concerns over.

Staff/Training

Training undertaken by staff this past year.

Showcasing your provision during an Ofsted

Autism (Bucket) training with Michelle Plunkett

Safeguarding

SEN Audit

Bucket Training 2

Supporting Smooth Transitions

Supporting Speech Sound Development

Child Protection for Lead DSP

SENCo Cluster

Ofsted

The long-anticipated Ofsted inspection took place in May and went very well. The team and the children were fantastic and achieved a rating of Good by Ofsted.

Breakspeare Community Pre School
Registered number: 06840267
Directors' Report

Preschool Events:

Fundraising events this year have included:

Smarties Challenge – October 2022

Quiz Night – November 2022

Christmas Raffle – December 2022

Photos Shoots Christmas & Summer – October 2022 & May 2023

Happy School Bag Collections – November 2022 & April 2023

Sponsored Bunny Hop – April 2023

Facebook Marketplace Sales – Ad hoc

Handprint Tea Towels – July 2023

These events raised over £3400 for preschool.

The committee purchased stickers books for the preschool children and gave these to them for Christmas in December. In January we took some of the children to Primrose Hill orchard to plant a pear tree as part of the 'Queen's Green Canopy' organised by Abbots Langley Parish Council. In February we won the Tesco Blue Token Scheme and used the grant we were awarded to buy some adult and children's chairs and a wooden sofa seat for the book corner, all of which have been a great addition to the setting. In July the committee hosted a free afternoon for the preschool children to come and see Mr Marvel followed by a Teddy Bears Picnic which was a really enjoyable afternoon for all involved.

As part of our positive contribution activities, we invited the children and staff to wear spots and Pudsey themed clothing to preschool in November raising money for Children In Need, held 'Christmas Jumper Week' in December raising money for Save The Children and wore red and green to preschool on St Patrick's Day in March raising money for Comic Relief.

Conclusion:

All in all 2022/23 has been an incredible year for the preschool and I am honoured to have been a part of it, I certainly couldn't have done it without the amazing committee without who the school cannot run. I would like to thank a number of members who have said they will be stepping down at this AGM including Kerry but the biggest thanks must go Hayley who has been incredible in the fundraising role for the last few years and will be a huge miss to the group.

Although I am stepping down as chair I am happy to stay on the committee and support the new chair-person. I honestly wish the new committee members and all the staff the best.

This report was approved by the board on 2 October 2023 and signed on its behalf.

Emma Chaplin (Gallagher)
Director

Breakspeare Community Pre School

Independent Examiner's Unqualified Report to the Trustees of Breakspeare Community Pre School Breakspeare Community Pre School for the year ended 31 July 2023

Respective responsibilities of trustees and examiner

The Pre School's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Pre-School's trustees consider that an audit is not required for the year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the general Directions given by the Charity Commissioners under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by Breakspeare Community Pre School and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 386 of the Companies Act and with the methods and principles of the Charities SORP (FRS102) have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts be reached.

Chipperfield Accounting Ltd
Chartered Accountants
Holly Cottage
Kings Lane
Chipperfield
WD4 9EP

2 October 2023

Breakspeare Community Pre School
Statement of financial activities (including summary income and expenditure account)
for the year ended 31 July 2023

	2023 £	2023 £	2023 £	2022 £
	Unrestricted funds	Restricted funds	Total funds	
Income	201,715	-	201,715	177,848
Administrative expenses	(194,364)	-	(194,364)	(174,413)
Reversal of rental expense	23,704	-	23,704	-
Operating profit	31,055	-	31,055	3,435
Profit before taxation	31,055	-	31,055	3,435
Tax on profit on ordinary activities	-	-	-	-
Profit for the financial year	31,055	-	31,055	3,435

Breakspeare Community Pre School
Registered number: 06840267
Balance Sheet
as at 31 July 2023

	Notes	2023 £	2023 £	2023 £	2022 £
		Unrestricted funds	Restricted funds	Total funds	
Fixed assets					
Tangible assets	3	5,376	-	5,376	4,264
Current assets					
Cash at bank and in hand		89,236	-	89,236	76,820
Creditors: amounts falling due within one year					
	4	(8,777)	-	(8,777)	(26,304)
Net current assets		80,459	-	80,459	50,516
Net assets		<u>85,835</u>	<u>-</u>	<u>85,835</u>	<u>54,780</u>
Funds of the charity					
Internal painting reserve	5	3,599	-	3,599	3,599
Wages and salary reserve	6	23,704	-	23,704	-
Rent reserve	6	3,234	-	3,234	-
Unrestricted reserves		55,298	-	55,298	51,181
Total funds		<u>85,835</u>	<u>-</u>	<u>85,835</u>	<u>54,780</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime and FRS102 SORP.

Emma Chaplin (Gallagher)
 Director

Approved by the board on 2 October 2023

**Breakspeare Community Pre School
Statement of Changes in Equity
for the year ended 31 July 2023**

	Wages/ salary reserve £	Rent reserve £	Internal painting reserve £	Profit and loss account £	Total £
At 1 August 2021	-	-	5,755	47,746	53,501
Profit for the financial year	-	-	-	3,435	3,435
Movement	-	-	(2,156)	-	(2,156)
Total comprehensive income for the financial year	-	-	3,599	51,181	54,780
At 31 July 2022	<u>-</u>	<u>-</u>	<u>3,599</u>	<u>51,181</u>	<u>54,780</u>
At 1 August 2022	-	-	3,599	51,181	54,780
Profit for the financial year	-	-	-	31,055	31,055
Movement - wages reserve	23,704	-	-	(23,704)	-
Movement - rent reserve	-	3,234	-	(3,234)	-
Total comprehensive income for the financial year	23,704	3,234	3,599	55,298	85,835
At 31 July 2023	<u>23,704</u>	<u>3,234</u>	<u>3,599</u>	<u>55,298</u>	<u>85,835</u>

An accrual for rent for prior years for £23,704 was reversed in the year since HCC will only collect rent from 2023. A new Wages and salary reserve was set up to enable the charity to increase wages without increasing fees. A rent reserve has been set up for rent collections.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2023**

1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland and with the Charities Act 2011.

No material prior year error have been identified in the reporting period.

2.1 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted.

2.2 Recognition of income

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2023**

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy	The charity made no redundancy payments during the reporting period.
Deferred Creditors	No material item of deferred income has been included in the accounts. The charity has creditors which are measured at settlement amounts less any trade discounts.
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2023**

2.4 Assets

Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year. They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 9.</p>
Intangible fixed assets	<p>The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed.</p> <p>They are valued at cost.</p>
Heritage assets	<p>The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. They are valued at cost.</p>
Investments	<p>Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.</p>
Stocks and work in progress	<p>Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.</p>
Debtors	<p>Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.</p>
Current asset investments	<p>The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.</p> <p>They are valued at fair value except where they qualify as basic financial instruments.</p>

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2023**

3 Income

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Donations	-	-	-	200
Charitable activities	45,196	-	45,196	55,049
Grants	156,519	-	156,519	122,599
	<u>201,715</u>	<u>-</u>	<u>201,715</u>	<u>177,848</u>

4 Analysis of receipts of government grants

	2023 £	2022 £
Grant	1,121	-
HMRC CJRS grant and SSP	-	48
HCC Additional Support Funding	10,133	-
HCC EYPP	1,959	-
HCC Funding	141,556	122,551
HCC Inclusion Funding	1,750	-

5 Expenditure

	2023 £	2022 £
Generating funds and publicity	529	7

6 Details of certain types of expenditure

	2023 £	2022 £
Accountancy fees	720	720

7 Paid employees

	2023 £	2022 £
Salaries and wages	153,339	138,174
Social security costs	876	1,506
Pension costs	10,916	10,043
Other employee benefits	3,105	3,422
	<u>168,236</u>	<u>153,145</u>

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2023**

4	Creditors: amounts falling due within one year	2023	2022
		£	£
	Other creditors	8,777	26,304

5	Internal painting reserve	2023	2022
		£	£
	At 1 August 2022	3,599	5,755
	Movement	-	(2,156)
	At 31 July 2023	3,599	3,599

6	Wages and salary reserve	2023	2022
		£	£
	At 1 August 2022	-	-
	Movement	23,704	-
	At 31 July 2023	23,704	-

An accrual for rent for prior years for £23,704 was reversed in the year since HCC will only collect rent from 2023. A new Wages and salary reserve was set up to enable the charity to increase wages without increasing fees.

7	Rent reserve	2023	2022
		£	£
	At 1 August 2022	-	-
	Movement	3,234	-
	At 31 July 2023	3,234	-

A rent reserve has been set up for rent collections.

8 Other information

Breakspeare Community Pre School is a private company limited by shares and incorporated in England. Its registered office is School Mead, Abbots Langley, WD5 0LB.

**Breakspeare Community Pre School
Detailed income and expenditure account
for the year ended 31 July 2023**

This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Income		
Fees	38,135	47,963
Fundraising	5,128	4,981
Grant	1,121	-
HCC Additional Support Funding	10,133	-
HCC EYPP	1,959	-
HCC Funding	141,556	122,551
HCC Inclusion Funding	1,750	-
Registration Fees	929	1,170
Uniform	1,004	-
HMRC CJRS grant and SSP	-	48
T-Shirt income	-	935
Donations	-	200
	<u>201,715</u>	<u>177,848</u>
Administrative expenses		
Employee costs:		
Wages and salaries One to One Costs	9,074	138,174
Wages and salaries Support Costs	1,658	-
Wages and salaries	142,607	
Pensions	10,916	10,043
Employer's NI and PAYE	876	1,506
Staff training and welfare	980	1,127
Refreshments	533	420
T-Shirts and uniforms	1,106	1,275
Gifts	486	600
	<u>168,236</u>	<u>153,145</u>
Premises costs:		
Rent - current year	3,234	3,234
Rent - reversal of prior year accruals	(23,704)	-
Council tax/rates	1,062	986
Light and heat	-	298
Cleaning and rubbish collection	4,245	3,740
	<u>(15,163)</u>	<u>8,258</u>
General administrative expenses:		
Generating funds and publicity	529	7
Stationery, printing and telephone	1,236	1,173
Subscriptions	393	383
Insurance	1,262	1,225
Equipment expensed	6,489	3,901
Software and IT	1,878	1,691
Repairs and maintenance	732	1,938
Depreciation	2,355	1,489
Bad debts	-	378
Sundry expenses	453	47
	<u>15,327</u>	<u>12,232</u>
Legal and professional costs:		
Accountancy fees	720	720
Debt collection	-	50
Advertising and PR	27	8

**Breakspeare Community Pre School
Detailed income and expenditure account
for the year ended 31 July 2023**

This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Other legal and professional	1,513	-
	<u>2,260</u>	<u>778</u>
	<u>170,660</u>	<u>174,413</u>

BREAKSPEARE COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1130840

Accounts

Registered number
06840267

Breakspeare Community Pre School

Report and Unaudited Accounts

31 July 2022

**Breakspeare Community Pre School
Report and accounts
Contents**

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Independent examiner's report	4
Income and expenditure account	5
Statement of financial activities (including summary income and expenditure account)	6
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Breakspeare Community Pre School Company Information

Directors

Emma Gallagher (appointed February 2022)
Anna Walkington (appointed February 2022)
Esther Jenkins (resigned February 2022)
Kirsty Hall
Kiri Tish (resigned February 2022)
Hayley Neall

Secretary

Britta Smith (appointed February 2022)
Emma Vassiliou (resigned February 2022)

Accountants

Chipperfield Accounting Ltd
Holly Cottage
Kings Lane
Chipperfield
WD4 9EP

Registered office

School Mead
Abbots Langley
Herts
WD5 0LB

Registered number

06840267

Breakspeare Community Pre School
Registered number: 06840267
Directors' Report

The directors present their report and accounts for the year ended 31 July 2022.

My name is Emma Chaplin and I am currently Chairperson of this committee. I took over this role at the last AGM in October 2021. The committee have worked with Breakspeare Preschool's dedicated staff to raise funds and to support the Preschool team in providing a nurturing and caring environment for preschoolers in the local community.

Children:

In September 2021, we had 69 children attending, rising to 78 in January 2022. with an even split between girls and boys.

We had 18 nursery children. The nursery cohort planning has continued to be done by Audrey, our Early Years Foundation Stage Co-ordinator and flower group is run by all the key workers.

Parents evening:

Parents evening was scheduled to be held face to face in November 2021 but due to an increased number of COVID 19 cases the decision was made to move to phone calls home. However, we did manage to offer face-to-face meetings in April 2022, these meetings were well attended, the sessions did over run slightly but this does tend to happen, especially as this was the first time many of the parents had actually had the opportunity to come into the pre-school.

In December we were able to offer prospective parents show around of the setting, these were facilitated by Amanda in 10 minute appointments, these sessions allowed parents to see us in action. All visitors were asked to wear masks as a precaution.

Additional needs:

Carrie and Charlotte continued to support children with SEND and work closely with parents/carers and keypersons to achieve the best possible outcomes for children. They have both undertaken their CERTSEY qualification which is due to be completed in November 2022.

Kerry has now become our behaviour lead and she supports children, families and keypersons with any emotional or behaviour issues they may have concerns about.

Staff/Training:

We are very fortunate at Preschool to have a dedicated team of staff. Up until July 2022 there were 12 permanent staff also supported by 3 regular support/cover staff.

We also had a student doing her placement 2 days a week whilst doing her level 2 qualification at West Herts College, she was very popular with the team and the children and we were very happy to be able to support her.

All staff completed their paediatric first aid training in October 2021.

Other training completed by staff as part of their CPD includes: Child Development training, TAB training (therapeutic approach to behaviour), healthy difference and choices, Outdoor Classroom, Transition level of need and building behaviour.

Lyn completed a management development program throughout the year with Herts for learning. She also regularly attended early years network meetings and keeps up to date with any changes in practice.

Management:

Lyn has completed her first full academic year in the role of pre-school manager, she has been well supported by a fantastic team including Amanda in the office. Lyn completed a management development program throughout the year with Herts for learning. She also regularly attended early years network meetings and keeps up to date with any changes in practice.

Supervisions and appraisals were carried out for all staff by Lyn. As the chairperson, I completed Lyn's end of year appraisal.

The appraisal cycle continues to identify needs and professional development of all staff, training and INSET will be planned accordingly.

Many policies have been reviewed and updated with copies available on our website for all parents.

Breakspeare Community Pre School
Registered number: 06840267
Directors' Report

Preschool Events:

Fundraising events this year have included:

- Happy School Bag
- 2 x Quiz Nights
- Christmas Raffle
- Christmas jumper week
- Amazon Smile
- Garden Photographs
- Sponsored Bunny Hop
- Easter Bonnet Parade
- Tea Towels

Raising over £4000 which is an absolutely fantastic amount.

As part of our contribution to the wider community we also raised funds for children in need, save the children and comic relief.

We also took part in the little hands Christmas exhibition in Henderson Hall.

Building/Premises:

As of November 2021 the preschool had been in the building for 11 years.

All chairs were replaced within the preschool this year and they have made a big difference to the overall feel and look of the room, reducing noise and being more suitable for our cohort.

Thank you:

A number of committee members have stood down this year and we would like to thank them for their support and efforts in fundraising for preschool over the past year. Many thanks to Anna Wyatt, Kirsty Goddard and Debbie Sanger Thank you to those members who have helped fundraise and continue to support the preschool this year – Hayley Neall, Briita Smith and Kerry Moloney

Finally, our thanks goes to all the staff at Breakspeare Community Preschool for their hard work and dedication to make this a fantastic environment for our children to learn and grow. This concludes my report.

This report was approved by the board on 11 October 2022 and signed on its behalf.

Emma Chaplin (Gallagher)
Director

Breakspeare Community Pre School

Independent Examiner's Unqualified Report to the Trustees of Breakspeare Community Pre School Breakspeare Community Pre School for the year ended 31 July 2022

Respective responsibilities of trustees and examiner

The Pre School's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Pre-School's trustees consider that an audit is not required for the year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the general Directions given by the Charity Commissioners under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by Breakspeare Community Pre School and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 386 of the Companies Act and with the methods and principles of the Charities SORP (FRS102) have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts be reached.

Chipperfield Accounting Ltd
Chartered Accountants
Holly Cottage
Kings Lane
Chipperfield
WD4 9EP

11 October 2022

Breakspeare Community Pre School
Statement of financial activities (including summary income and expenditure account)
for the year ended 31 July 2022

	2022 £	2022 £	2022 £	2021 £
	Unrestricted funds	Restricted funds	Total funds	
Income	177,848	-	177,848	186,550
Administrative expenses	(174,413)	-	(174,413)	(174,243)
Operating profit	<u>3,435</u>	<u>-</u>	<u>3,435</u>	<u>12,307</u>
Profit before taxation	<u>3,435</u>	<u>-</u>	<u>3,435</u>	<u>12,307</u>
Tax on profit on ordinary activities	-	-	-	-
Profit for the financial year	<u>3,435</u>	<u>-</u>	<u>3,435</u>	<u>12,307</u>
Net movement in funds	<u>3,435</u>	<u>-</u>	<u>3,435</u>	<u>12,307</u>

Breakspeare Community Pre School
Registered number: 06840267
Balance Sheet
as at 31 July 2022

	Notes	2022 £	2022 £	2022 £	2021 £
		Unrestricted funds	Restricted funds	Total funds	
Fixed assets					
Tangible assets	9	4,264	-	4,264	598
Current assets					
Cash at bank and in hand		76,820	-	76,820	77,444
Creditors: amounts falling due within one year					
	10	(26,304)	-	(26,304)	(23,539)
Net current assets		50,516	-	50,516	53,905
Net assets		<u>54,780</u>	-	<u>54,780</u>	<u>54,503</u>
Funds of the charity					
Internal painting reserve	11	3,599	-	3,599	5,755
Unrestricted reserves		51,181	-	51,181	48,748
Total funds		<u>54,780</u>	-	<u>54,780</u>	<u>54,503</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime and FRS102 SORP.

Emma Chaplin (Gallagher)
 Director
 Approved by the board on 11 October 2022

Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2022

1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland and with the Charities Act 2011.

No material prior year error have been identified in the reporting period.

2.1 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted.

2.2 Recognition of income

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the
- it is more likely than not that the
- the monetary value can be measured

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.
Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.
Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2022**

Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy	The charity made no redundancy payments during the reporting period.
Deferred Creditors	<p>No material item of deferred income has been included in the accounts.</p> <p>The charity has creditors which are measured at settlement amounts less any trade discounts.</p>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2022

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

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Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year. They are valued at cost. The depreciation rates and methods used are disclosed in note 9.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed. They are valued at cost.

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. They are valued at cost.

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2022**

3	Income	Unrestricted funds	Restricted funds	2022	2021
		£	£	£	£
	Donations	200	-	200	-
	Charitable activities	55,049	-	55,049	58,929
	Lottery grant	-	-	-	600
	Grants	122,599	-	122,599	127,021
		<u>177,848</u>	<u>-</u>	<u>177,848</u>	<u>186,550</u>
4	Analysis of receipts of government grants			2022	2021
				£	£
	Hertfordshire County Council			122,551	123,210
	HMRC CJRS grant and SSP			48	2,311
5	Expenditure			2022	2021
				£	£
	Generating funds and publicity			7	676
6	Details of certain types of expenditure			2022	2021
				£	£
	Accountancy fees			720	900
7	Paid employees			2022	2021
				£	£
	Salaries and wages			138,174	130,351
	Social security costs			1,506	1,015
	Pension costs			10,043	8,679
	Other employee benefits			3,422	3,725
				<u>153,145</u>	<u>143,770</u>

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2022**

10 Creditors: amounts falling due within one year	2022	2021
	£	£
Other creditors	26,304	23,539
	<hr/>	<hr/>
11 Internal painting reserve	2022	2021
	£	£
At 1 August 2021	5,755	5,755
Movement	(2,156)	-
At 31 July 2022	3,599	5,755
	<hr/>	<hr/>

12 Other information

Breakspeare Community Pre School is a private company limited by shares and incorporated in England. Its registered office is School Mead, Abbots Langley, WD5 0LB.

Breakspeare Community Pre School
Detailed income and expenditure account
for the year ended 31 July 2022

This schedule does not form part of the statutory accounts

	2022	2021
	£	£
Income		
Fees	47,963	52,425
Registration	1,170	1,110
Funding HCC	122,551	123,210
Grant	-	1,500
HMRC CJRS grant and SSP	48	2,311
Lottery grant	-	600
T-Shirt income	935	948
Fundraising	4,981	4,446
Donations	200	-
	<u>177,848</u>	<u>186,550</u>
Administrative expenses		
Employee costs:		
Wages and salaries	138,174	130,351
Pensions	10,043	8,679
Employer's NI and PAYE	1,506	1,015
Staff training and welfare	1,127	1,393
Refreshments	420	389
T-Shirts and uniforms	1,275	1,943
Gifts	600	-
	<u>153,145</u>	<u>143,770</u>
Premises costs:		
Rent	3,234	3,234
Council tax/rates	986	-
Light and heat	298	54
Cleaning and rubbish collection	3,740	3,556
	<u>8,258</u>	<u>6,844</u>
General administrative expenses:		
Generating funds and publicity	7	676
Stationery, printing and telephone	1,173	1,253
Subscriptions	383	379
Insurance	1,225	1,198
Equipment expensed	3,901	4,925
Equipment expensed - lottery grant	-	600
Software and IT	1,691	1,270
Repairs and maintenance	1,938	10,319
Depreciation	1,489	200
Bad debts	378	383
Sundry expenses	47	693
	<u>12,232</u>	<u>21,896</u>
Legal and professional costs:		
Accountancy fees	720	900
Debt collection	50	-
Advertising and PR	8	40
Other legal and professional	-	793
	<u>778</u>	<u>1,733</u>
	<u>174,413</u>	<u>174,243</u>

BREAKSPEARE COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1130840

Accounts

Registered number
06840267

Breakspeare Community Pre School

Report and Unaudited Accounts

31 July 2021

**Breakspeare Community Pre School
Report and accounts
Contents**

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Statement of financial activities (including summary income and expenditure account)	6
Notes to the accounts	7

Breakspeare Community Pre School Company Information

Directors

Esther Jenkins

Kirsty Hall (appointed November 2020)

Victoria Caulfield (resigned March 2021)

Kiri Tish

Jessica Barry (resigned November 2020)

Rebecca Buckham-Neall (resigned March 2021)

Helen Takis (resigned November 2020)

Hayley Neall (appointed November 2020)

Secretary

Emma Vassiliou

Accountants

Chipperfield Accounting Ltd

Holly Cottage

Kings Lane

Chipperfield

WD4 9EP

Registered office

School Mead

Abbots Langley

Herts

WD5 0LB

Registered number

06840267

Breakspeare Community Pre School
Registered number: 06840267
Directors' Report

The directors present their report and accounts for the year ended 31 July 2021.

My name is Esther Jenkins and I am currently Chairperson of this committee. I took over this role in October 2017. The committee have worked with Breakspeare Preschool's dedicated staff to raise funds and to support Alix and the whole team in providing a nurturing and caring environment for preschoolers in the local community.

Children

In September 2020, we had 76 children attending, rising to 79 in January 2019. 42 girls and 37 boys.

We had 22 nursery children. The nursery cohort planning has continued to be done by Audrey, our Early Years Foundation Stage Co-ordinator and flower group is run by all the key workers.

The format of parents evening continued to work well during the first part of the preschool year, with appointments being allocated to parents.

Additional needs

George and Carrie were our accredited Special Educational Needs Co-ordinators. George resigned in Spring 2021 and Carrie has continued the SENCo role. Charlotte has now joined her after showing a keen interest in SEND. They worked with 16 children throughout the year, implementing the graduated approach cycle.

Staff/Training

We are very fortunate at Preschool to have a dedicated team of staff. Up until July 2021 there were 12 permanent staff.

Lyn Collier is the Preschool Leader and she works closely with Audrey (Curriculum Leader), Carina (Deputy Leader) and Judy (Health and Safety) as part of the Senior Leadership team with support from Amanda as the Office Manager and Jane as Finance and Registrations officer. The Office Manager role was expanded in September 2020 to include some of the administrative duties from the Preschool Leader.

Three staff updated their Safeguarding training.

Staff attended training on Mindfulness in Early Years, Play Therapy, Autism and Speech, Language and Communication Needs, Characteristics of Effective Learning and District Workshops. Courses on the new changes to the new EYFS were also attended.

Lyn attended training regarding the new Ofsted framework. She also attended Quality Improvement Forums and local network meetings.

The performance management scheme has continued for all the staff. Emphasis is placed on regular supervision and support for their work.

Non-contact time has continued to be valuable to the senior staff. This allows them the opportunity to manage their administrative duties.

Management

After appointing a Preschool Leader, who started in September 2020, it quickly became clear that this person was not a correct fit for the Preschool. A number of performance management meetings were held and the decision was made by the committee to terminate the contract during the probation period. Lyn Collier capably took over in September 2020 as Interim Preschool Leader. After re-advertising for the role, the committee were then pleased to be able to appoint Lyn as Preschool Leader permanently in November 2020.

Breakspeare Community Pre School
Registered number: 06840267
Directors' Report

Supervisions and appraisals were carried out for all staff by Lyn. As the chairperson, I completed Lyn's end of year appraisal and also attended action plan meetings throughout the year with Jane O'Brien and Amanda Lacey as part of ongoing support for Lyn in her first year.

The appraisal cycle continues to identify needs and professional development of all staff, training and INSET will be planned accordingly.

Many policies have been reviewed and updated with copies available on our website for all parents.

Action plans are drawn up on a termly basis reacting to the children's needs, changing cohort, staff training needs and working on the environment. Self-evaluation on progress in these areas is ongoing.

Preschool Events

During the Spring Term the children's understanding of Growing was developed, with sunflowers seeds being planted and the growth observed and discussed with the children. They have also planted bulbs for the spring.

The garden area has been developed to incorporate a more child friendly and free play forest garden area where the children can explore the natural world and encourage more team building and physical play.

Fundraising efforts were limited this year but with the help of Hayley and the rest of the committee, we were able to have a Christmas raffle, a sponsored Easter Bunny Hop, Easter Bonnet Parade, Amazon smile fundraising, photo commission, Happy School Bag collection, tea towels and Leaver's hoodies which in total raised around £3800.

Building/Premises

The preschool has now been established within this building for ten years. We have continued to negotiate with HCC about the lease for the building.

Political donations

During the period the company made no charitable or political contributions.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 11 October 2021 and signed on its behalf.

Esther Jenkins
Director

Breakspeare Community Pre School

Independent Examiner's Unqualified Report to the Trustees of Breakspeare Community Pre School Breakspeare Community Pre School for the year ended 31 July 2021

Respective responsibilities of trustees and examiner

The Pre School's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Pre-School's trustees consider that an audit is not required for the year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the general Directions given by the Charity Commissioners under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by Breakspeare Community Pre School and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 386 of the Companies Act and with the methods and principles of the Charities SORP (FRS102) have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts be reached.

Chipperfield Accounting Ltd
Chartered Accountants
Holly Cottage
Kings Lane
Chipperfield
WD4 9EP

11 October 2021

Breakspeare Community Pre School
Statement of financial activities (including summary income and expenditure account)
for the year ended 31 July 2021

	2021 £	2021 £	2021 £	2020 £
	Unrestricted funds	Restricted funds	Total funds	
Income	186,550	-	186,550	181,086
Administrative expenses	(174,243)	-	(174,243)	(172,527)
Operating profit	12,307	-	12,307	8,559
Interest receivable	-	-	-	50
Profit before taxation	12,307	-	12,307	8,609
Tax on profit on ordinary activities	-	-	-	-
Profit for the financial year	12,307	-	12,307	8,609
Net movement in funds	12,307	-	12,307	8,609

Breakspeare Community Pre School
Registered number: 06840267
Balance Sheet
as at 31 July 2021

	Notes	2021 £	2021 £	2021 £	2020 £
		Unrestricted funds	Restricted funds	Total funds	
Fixed assets					
Tangible assets	3	598	-	598	-
Current assets					
Cash at bank and in hand		77,444	-	77,444	63,411
Creditors: amounts falling due within one year					
	4	(23,539)	-	(23,539)	(21,213)
Net current assets		53,905	-	53,905	42,198
Net assets		<u>54,503</u>	-	<u>54,503</u>	<u>42,198</u>
Funds of the charity					
Internal painting reserve	5	5,755	-	5,755	5,755
Unrestricted reserves		48,748	-	48,748	36,443
Total funds		<u>54,503</u>	-	<u>54,503</u>	<u>42,198</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime and FRS102 SORP.

Esther Jenkins
 Director
 Approved by the board on 11 October 2021

Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2021

1 Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland and with the Charities Act 2011.

No material prior year error have been identified in the reporting period.

2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted.

2.2 Recognition of income

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the
- it is more likely than not that the
- the monetary value can be measured

Offsetting There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2021**

Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy	The charity made no redundancy payments during the reporting period.
Deferred Creditors	<p>No material item of deferred income has been included in the accounts.</p> <p>The charity has creditors which are measured at settlement amounts less any trade discounts.</p>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2021

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 Assets

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year. They are valued at cost. The depreciation rates and methods used are disclosed in note 9.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed. They are valued at cost.

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. They are valued at cost.

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2021**

3	Income	Unrestricted funds	Restricted funds	2021	2020
		£	£	£	£
	Donations	-	-	-	18
	Charitable activities	58,929	-	58,929	50,679
	Lottery grant	600	-	600	3,935
	Grants	127,021	-	127,021	115,189
		<u>186,550</u>	<u>-</u>	<u>186,550</u>	<u>169,821</u>
4	Analysis of receipts of government grants			2021	2020
				£	£
	Hertfordshire County Council			123,210	115,189
	HMRC CJRS grant and SSP			2,311	-
5	Expenditure			2021	2020
				£	£
	Generating funds and publicity			676	289
6	Details of certain types of expenditure			2021	2020
				£	£
	Accountancy fees			900	600
7	Paid employees			2021	2020
				£	£
	Salaries and wages			130,351	140,199
	Social security costs			1,015	2,023
	Pension costs			8,679	8,660
	Other employee benefits			3,725	2,072
				<u>143,770</u>	<u>152,954</u>

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**Breakspeare Community Pre School
Notes to the Accounts
for the year ended 31 July 2021**

4	Creditors: amounts falling due within one year	2021	2020
		£	£
	Other creditors	23,539	21,213
		<hr/>	<hr/>
5	Internal painting reserve	2021	2020
		£	£
	At 1 August 2020	5,755	5,755
	At 31 July 2021	5,755	5,755
		<hr/>	<hr/>

6 Other information

Breakspeare Community Pre School is a private company limited by shares and incorporated in England. Its registered office is School Mead, Abbots Langley, WD5 0LB.

Breakspeare Community Pre School
Detailed income and expenditure account
for the year ended 31 July 2021

This schedule does not form part of the statutory accounts

	2021	2020
	£	£
Income		
Fees	52,425	45,613
Registration	1,110	1,138
Funding HCC	123,210	115,189
Grant	1,500	-
HMRC CJRS grant and SSP	2,311	11,265
Lottery grant	600	3,935
T-Shirt income	948	959
Fundraising	4,446	2,969
Donations	-	18
	<u>186,550</u>	<u>181,086</u>
Administrative expenses		
Employee costs:		
Wages and salaries	130,351	140,199
Pensions	8,679	8,660
Employer's NI and PAYE	1,015	2,023
Staff training and welfare	1,393	762
Refreshments	389	350
T-Shirts and uniforms	1,943	535
Entertaining	-	425
	<u>143,770</u>	<u>152,954</u>
Premises costs:		
Rent	3,234	3,234
Council tax/rates	-	1,296
Light and heat	54	-
Cleaning and rubbish collection	3,556	2,546
	<u>6,844</u>	<u>7,076</u>
General administrative expenses:		
Generating funds and publicity	676	289
Stationery, printing and telephone	1,253	1,140
Subscriptions	379	403
Insurance	1,198	1,197
Equipment expended	4,925	2,717
Equipment expended - lottery grant	600	2,472
Software and IT	1,270	1,183
Repairs and maintenance	10,319	2,222
Depreciation	200	-
Bad debts	383	99
Sundry expenses	693	34
	<u>21,896</u>	<u>11,756</u>
Legal and professional costs:		
Accountancy fees	900	600
Advertising and PR	40	124
Other legal and professional	793	17
	<u>1,733</u>	<u>741</u>
	<u>174,243</u>	<u>172,527</u>