

Company Registration Number: - 06622131  
The Charity Registration Number: - 1133641



Watlington Pre-School Limited

Report and Accounts

Wednesday, August 31, 2022



# **Watlington Pre-School Limited**

## **Report and accounts for the year ended 31 August 2021**

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## **Trustees' Annual Report For The Year Ended 31 August 2022**

The Trustees present their Report and Accounts for the year ended 31 August 2022, which also comprises the Directors' Report required by the Companies Act 2006.

### **Reference and administrative details**

#### **The charity name**

The legal name of the charity is: - Watlington Pre-School Limited

The charity is also known by its operating name: - Watlington Pre-School

The charity's areas operation and charitable registration

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1133641.

The charity does not operate in any overseas jurisdictions.

#### **Legal structure of the charity**

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated Tuesday, June 17, 2008

There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

**Trustees' Annual Report For The Year Ended 31 August 2022**

**The principal operating address, telephone number, email and web addresses of the charity**

**Address:** Rectory Lane  
Watlington  
Kings Lynn  
Norfolk  
PE33 0HU

**Telephone:** 01553 811035

The registered office of the charity for Companies Act purposes is:

DBA, The Union Building  
51-59 Rose Lane  
Norwich  
NR1 1BY

**The Trustees in office on the date the report was approved were:**

Victoria Jane Wilkins  
Tracey Joanne Taylor  
Sarah Jo Oakley

**The following persons served as Trustees during the year ended 31 August 2022:**

The trustees who served as a trustee in the reporting period were as above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

**Objects and activities of the Charity**

**The purpose of the charity as set out in its governing document:**

Offering appropriate play, education and care facilities, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring opportunities are offered for all children whatever race, culture, religion, means or ability.

Encouraging the study of needs of such children and their families and promoting public interest in and recognition of such needs in local areas.

## **Trustees' Annual Report For The Year Ended 31 August 2022**

### **The main activities undertaken in relation to those purposes during the year:**

The main activities of the charity are the provision of preschool education and all day child care for 2-4 year olds. The charity operates from 8.30am to 3pm during school term time to provide all day care for working parents or sessional preschool education to meet Foundation Stage objectives.

### **The main activities undertaken during the year to further the charity's purpose for the public benefit:**

The pre-school maintains a full register of children. During the year to 31 August 2022 the preschool has continued to offer places for families that qualify for under 3 funding. In addition offering places to children both through access to funding and fee paying families.

Through Senco funding the preschool continues to offer additional assistance to children and families with special needs.

Finally, the Trustees have initiated a number of fund raising activities to provide the preschool with additional resources.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

### **The main achievements and performance of the charity during the year:**

The pre-school maintains a full register of children. During the year to 31 August 2022 the preschool has continued to offer places for families that qualify for under 3 funding in addition to offering places to children both through access to funding and fee paying families.

Through Senco funding the preschool continues to offer additional assistance to children and families with special needs.

Finally, the Trustees have initiated a number of fund raising activities to provide the preschool with additional resources.

### **The difference the charity's performance during the year has made to the beneficiaries of the charity:**

The children that attend the preschool continue to receive the support and education they require under the early years learning.

### **The degree to which the achievements and performance during the year have benefited wider society:**

The Trustees are happy to report that the preschool is an important part of the village community in offering support to both children and parents as required not only as part of the preschool learning alliance.

**Trustees' Annual Report For The Year Ended 31 August 2022****Structure, governance and management of the charity****The methods used to recruit and appoint new charity trustees:**

New trustees are elected by the existing trustees.

All new trustees are selected through their involvement with the children attending the Pre-school.

Bankers	NatWest
Accountants	DB Accounting & Software Solutions Limited
Bookkeepers	MLJ Bookkeeping

**Financial review****The charity's financial position at the end of the year ended 31 August 2022**

The financial position of the charity at 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	<u>( 79)</u>	<u>1,854</u>
Unrestricted revenue funds available for the general purposes of the charity	45,541	46,498
Restricted revenue funds	24,237	23,359
<b>Total Funds</b>	<u>69,778</u>	<u>69,857</u>

**Financial review of the position at the reporting date, 31 August 2022:**

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

**Policies on reserves**

The trustees are mindful that adequate reserves must be maintained to allow the Pre-School to remain open.

With this in mind they are maintaining adequate reserves to ensure that the mobile can be kept maintained and that the wages can be paid at all times.

## **Trustees' Annual Report For The Year Ended 31 August 2022**

### **Availability and adequacy of assets of each of the funds:**

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

### **Details of the independent examiner**

Dan Bullock FMAAT  
Member of Accountants  
DBA The Union Building  
51-59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY

### **Statement of the Directors Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

## **Trustees' Annual Report For The Year Ended 31 August 2022**

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 7 to 25.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 and applicable to companies subject to the small companies regime.

This report was approved by the Board of Trustees on \_\_\_\_\_

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Tracey Joanne Taylor  
Director and Trustee



**Statement of Financial Activities (including the income and expenditure account for the year ended 31 August 2022, as required by the Companies Act 2006)**

	<b>SORP Ref</b>	<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
		<b>2022 £</b>	<b>2022 £</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	<b>A1</b>	12,642	1,154	13,796	20,582
Charitable activities	<b>A2</b>	96,306	-	96,306	91,780
Investments	<b>A4</b>	9	-	9	2
<b>Total income</b>	<b>A</b>	<b>108,957</b>	<b>1,154</b>	<b>110,111</b>	<b>112,364</b>
<b>Expenditure on:</b>					
Raising funds	<b>B1</b>	1,065	-	1,065	808
Charitable activities	<b>B2</b>	108,849	276	109,125	109,702
<b>Total expenditure</b>	<b>B</b>	<b>109,914</b>	<b>276</b>	<b>110,190</b>	<b>110,510</b>
Net income for the year		( 957)	878	( 79)	1,854
Net movement in funds		( 957)	878	( 79)	1,854
Reconciliation of funds:	<b>E</b>				
Total funds brought forward		46,498	23,359	69,857	68,003
Total funds carried forward		<b>45,541</b>	<b>24,237</b>	<b>69,778</b>	<b>69,857</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required.

All activities derive from continuing operations.

**The notes attached on pages 14 to 25 form integral parts of these accounts.**

**Statement of Financial Activities (including the income and expenditure account for the year ended 31 August 2022, as required by the Companies Act 2006)**

	<b>SORP Ref</b>	<b>Prior Year Unrestricted Funds</b>	<b>Prior Year Restricted Funds</b>	<b>Prior Year Total Funds</b>
		<b>2021 £</b>	<b>2021 £</b>	<b>2021 £</b>
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	<b>A1</b>	19,009	1,573	20,582
Charitable activities	<b>A2</b>	91,780	-	91,780
Other trading activities	<b>A3</b>	-	-	-
Investments	<b>A4</b>	2	-	2
Other	<b>A5</b>	-	-	-
<b>Total income</b>	<b>A</b>	<b>110,791</b>	<b>1,573</b>	<b>112,364</b>
<b>Expenditure on:</b>				
Raising funds	<b>B1</b>	808	-	808
Charitable activities	<b>B2</b>	109,702	-	109,702
Other	<b>B3</b>	-	-	-
Tax on surplus	<b>B3</b>	-	-	-
Other taxation	<b>B3</b>	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>110,510</b>	<b>-</b>	<b>110,510</b>
Net income for the year		281	1,573	1,854
Net movement in funds		281	1,573	1,854
Reconciliation of funds:	<b>E</b>			
Total funds brought forward		46,217	21,786	68,003
Total funds carried forward		<b>46,498</b>	<b>23,359</b>	<b>69,857</b>

**All activities derive from continuing operations**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

**The notes attached on pages 14 to 25 form integral parts of these accounts.**

**Resources applied in the year ended 31 August 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	( 79)	1,854
Resources applied on functional fixed assets	( 1,654)	( 5,977)
Other applications of funds		
<b>Net resources available to fund charitable activities</b>	<b><u>( 1,733)</u></b>	<b><u>( 4,123)</u></b>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

**The notes attached on pages 14 to 25 form integral parts of these accounts.**

**Movements in revenue and capital funds for the year ended 31 August 2022**
**Revenue accumulated funds**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Prior Year Total Funds 2021 £</b>
Accumulated funds brought forward	46,498	23,359	69,857	68,003
Recognised gains and losses before transfers	( 957)	878	( 79)	1,854
	<u>45,541</u>	<u>24,237</u>	<u>69,778</u>	<u>69,857</u>
<b>Closing revenue funds</b>	<b><u>45,541</u></b>	<b><u>24,237</u></b>	<b><u>69,778</u></b>	<b><u>69,857</u></b>

<b>Summary of funds</b>	<b>Unrestricted &amp; Designated funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Prior Year Total Funds 2021 £</b>
Revenue accumulated funds	45,541	24,237	69,778	69,857

**The notes attached on pages 14 to 25 form integral parts of these accounts.**

**Income & Expenditure Account for the year ended 31 August 2022 as required by the Companies Act 2006**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Income from operations	110,102	112,362
Investment income		
Interest receivable	9	2
<b>Gross income in the year before exceptional items</b>	<b>110,111</b>	<b>112,364</b>
<b>Gross income in the year including exceptional items</b>	<b>110,111</b>	<b>112,364</b>
<b>Expenditure</b>		
Charitable expenditure, excl depreciation & amortisation	106,576	107,099
Depreciation & amortisation	2,549	2,603
Fundraising costs	1,065	808
Realised losses on disposals of social investments		-
<b>Total expenditure in the year</b>	<b>110,190</b>	<b>110,510</b>
<b>Net income before tax in the financial year</b>	<b>( 79)</b>	<b>1,854</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>( 79)</b>	<b>1,854</b>
<b>Retained surplus for the financial year</b>	<b>( 79)</b>	<b>1,854</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 14 to 25 form integral parts of these accounts.**

**Balance Sheet as at 31 August 2022**

	Note	SORP Ref	2022 £	2021 £
<b>Fixed assets</b>		A		
Tangible assets	10	A2	43,398	44,292
<b>Current assets</b>		B		
Debtors	11	B2	915	915
Cash at bank and in hand		B4	27,851	26,178
<b>Total current assets</b>			<u>28,766</u>	<u>27,093</u>
Creditors: amounts falling due within one year	12	C1	<u>( 2,387)</u>	<u>( 1,528)</u>
<b>Net current assets</b>			26,380	25,565
<b>The total net assets of the charity</b>			<u><b>69,778</b></u>	<u><b>69,857</b></u>
<b>Restricted funds</b>				
Restricted revenue funds	15	D2	<u>24,237</u>	<u>23,359</u>
			24,237	23,359
<b>Unrestricted funds</b>				
Unrestricted revenue funds	15	D3	<u>45,541</u>	<u>46,498</u>
			45,541	46,498
<b>Total charity funds</b>			<u><b>69,778</b></u>	<u><b>69,857</b></u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

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 charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

**Balance Sheet as at 31 August 2022**

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**Tracey Joanne Taylor**

**Trustee**

Approved by the board of trustees on

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**The notes attached on pages 14 to 25 form integral parts of these accounts.**

**Notes to the Accounts for the year ended 31 August 2022****1 Accounting policies****Policies relation to the production of the accounts.****Basis of preparation and accounting conventions**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

**Risks and future assumptions**

The charity is a public benefit entity.

**Policies relating to expenditure on goods and services provided to the charity****Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

**Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.



**Notes to the Accounts for the year ended 31 August 2022****Policies relating to assets, liabilities and provisions and other matters****Tangible fixed assets**

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	2% reducing balance basis
Plant and machinery	20% reducing balance basis
Fixture & fittings	20% reducing balance basis

A regular annual review of the likelihood of asset impairment is undertaken.

**Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

**Creditors and provisions**

Creditors are measured at their payable amounts at the balance sheet date.

**Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

**2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

**Notes to the Accounts for the year ended 31 August 2022****3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**4 Significance of financial instruments to the charity's position**

There are no financial instruments that have a significant impact the the charity's position

**5 Net surplus before tax in the financial year**

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:		
Depreciation of owned fixed assets	2,549	2,603
Pension costs	3,238	3,006

**6 The contribution of volunteers**

The charity depends on the support of its volunteers, which is much appreciated.

The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

**7 Staff costs and emoluments**

	2022	2021
	£	£
<b>Salary costs</b>		
Gross salaries excluding trustees and key management personnel	82,163	79,789
Employer's operating costs of defined contribution pension schemes	3,238	3,006
	<u>85,401</u>	<u>82,795</u>

The average number of part time staff employed in the year was	3	3
The average number of full time staff employed in the year was	4	4
The estimated full time equivalent number of all staff employed in the year was	7	7

**The estimated equivalent number of full time staff deployed in different activities in the year was**

Engaged on charitable activities	7	7
<b>The estimated full time equivalent number of all staff employed as above</b>	<u>7</u>	<u>7</u>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

**Notes to the Accounts for the year ended 31 August 2022****8 Defined contribution pension schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**9 Remuneration and payments to Trustees and persons connected with them**

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

**10 Tangible fixed assets**

<b>Current year</b>	<b>Land &amp; Buildings £</b>	<b>Plant &amp; Machinery £</b>	<b>Fixture &amp; Fittings £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 September 2021	43,635	16,333	-	59,968
Additions	-	-	1,654	1,654
<b>At 31 August 2022</b>	<b>43,635</b>	<b>16,333</b>	<b>1,654</b>	<b>61,622</b>
<b>Depreciation</b>				
At 1 September 2021	6,744	8,931	-	15,675
Charge for the year	738	1,480	331	2,549
<b>At 31 August 2022</b>	<b>7,482</b>	<b>10,411</b>	<b>331</b>	<b>18,224</b>
<b>Net book value</b>				
<b>At 31 August 2022</b>	<b>36,153</b>	<b>5,922</b>	<b>1,323</b>	<b>43,398</b>
<b>At 31 August 2021</b>	<b>36,891</b>	<b>7,402</b>	<b>-</b>	<b>44,293</b>

**11 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	715	715
Prepayments and accrued income	200	200
	<b>915</b>	<b>915</b>

**12 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	578	(128)
Accruals	480	915
PAYE, NIC, VAT and other taxes	1,329	741
	<b>2,387</b>	<b>1,528</b>

**Notes to the Accounts for the year ended 31 August 2022**

**13 Income and expenditure account summary**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>At 1 September 2021</b>	69,857	68,003
Surplus after tax for the year	( 79)	1,854
<b>At 31 August 2022</b>	<b>69,778</b>	<b>69,857</b>

**14 Particulars of how particular funds are represented by assets and liabilities**

<b>At 31 August 2022</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	43,398			43,398
Current assets	4,529		24,237	28,766
Current liabilities	( 2,387)			( 2,387)
	<b>45,541</b>	<b>-</b>	<b>24,237</b>	<b>69,778</b>

<b>At 1 September 2021</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	44,292	-	-	44,292
Current assets	3,734	-	23,359	27,093
Current liabilities	( 1,528)	-	-	( 1,528)
	<b>46,498</b>	<b>-</b>	<b>23,359</b>	<b>69,857</b>

## Notes to the Accounts for the year ended 31 August 2022

## 15 Change in total funds over the year as shown in Note 14, analysed by individual funds

	Funds b/f from 2021 £	Movement in funds in 2022 £	Transfers funds in 2022 £	Funds c/f to 2022 £
<b><i>Unrestricted and designated funds:</i></b>				
Unrestricted Revenue Funds	46,498	( 957)	-	45,541
<b>Total unrestricted &amp; designated funds</b>	<b>46,498</b>	<b>( 957)</b>	<b>-</b>	<b>45,541</b>
<b><i>Restricted funds:</i></b>				
Mobile funds	23,359	878	-	24,237
<b>Total restricted funds</b>	<b>23,359</b>	<b>878</b>	<b>-</b>	<b>24,237</b>
<b>Total charity funds</b>	<b>69,857</b>	<b>( 79)</b>	<b>-</b>	<b>69,778</b>

## 16 Analysis of movements in funds over the year as shown in Note 15

	Income 2022 £	Expenditure 2022 £	Other gains & losses 2022 £	Movement in funds 2022 £
<b><i>Unrestricted and designated funds:</i></b>				
Unrestricted Revenue Funds	108,957	( 109,914)	-	( 957)
<b><i>Restricted funds:</i></b>				
Mobile funds	1,154	( 276)	-	878
	<b>110,111</b>	<b>( 110,190)</b>	<b>-</b>	<b>( 79)</b>

**Notes to the Accounts for the year ended 31 August 2022**

**17 The purposes for which the funds as**

***Unrestricted and designated funds:***

Unrestricted Revenue Funds	These funds are held for meeting the objectives of the charity provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
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***Restricted funds:***

Mobile funds	Funds relating to the purchase and maintenance of the pre-school mobile building
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**18 Ultimate controlling party**

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets if the company in the event of it being woundup while he or she is a member, or within one year after he or she ceases to be a member.

## Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity*

### 19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total funds 2022 £	Prior Year Total funds 2021 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1,000	12,642	154	12,796	19,582
<b>Total donations &amp; gifts from individuals</b>	<b>12,642</b>	<b>154</b>	<b>12,796</b>	<b>19,582</b>
<b>Revenue grants from government and public bodies</b>				
Small grants individually less than £1,000	-	1,000	1,000	1,000
<b>Total public sector revenue grants</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Total donations grants &amp; legacies</b>	<b>12,642</b>	<b>1,154</b>	<b>13,796</b>	<b>20,582</b>

### 20 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total funds 2022 £	Prior Year Total funds 2021 £
<b>Primary purpose &amp; ancillary trading</b>				
Sale of goods & services in accordance with the charity's objectives	96,306	-	96,306	91,780
	<b>96,306</b>	<b>-</b>	<b>96,306</b>	<b>91,780</b>

**Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015**

**21 Total income from charitable activities**

Current year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total funds 2022 £	Prior Year Total funds 2021 £
Total income from charitable trading	96,306	-	96,306	91,780
<b>Total from charitable activities</b>	<b>96,306</b>	<b>-</b>	<b>96,306</b>	<b>91,780</b>

**22 Investment income**

Bank interest receivable	9	-	9	2
<b>Total investment income</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>2</b>

**23 Expenditure on charitable activities - Direct spending**

Gross wages & salaries	82,163	-	82,163	79,789
Defined contribution pension costs	3,238	-	3,238	3,006
Cost of sales	6,993	-	6,993	6,013
<b>Total direct spending</b>	<b>92,394</b>	<b>-</b>	<b>92,394</b>	<b>88,808</b>



**Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015**
**24 Support costs for charitable activities**

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total funds 2022 £	Prior Year Total funds 2021 £
<b>Employee costs not included in direct costs</b>				
Training and welfare - staff	262		262	141
Uniform	806		806	936
<b>Premises expenses</b>				
Rates & water charges	385		385	594
Room hire	194		194	45
Light, heat & power	3,173		3,173	1,803
Cleaning & waste management	1,467		1,467	1,746
Premises repairs & maintenance	703	276	979	344
Other premises costs	1,171		1,171	835
<b>Administrative overheads</b>				
Telephone, fax & internet	619		619	662
Stationery & printing	2,001		2,001	1,544
Membership subscriptions	185		185	339
Equipment expenses	-		-	70
Software licences & expenses	1,176		1,176	480
Health & safety costs	166		166	23
Liability & contents insurance	852		852	1,140
Sundry expenses	58		58	105
Equipment repairs & maintenance	-		-	5,466
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees	347		347	613
Bookkeeping	1,405		1,405	1,405
<b>Financial costs</b>				
Depreciation & amortisation	2,549		2,549	2,603
<b>Support costs before reallocation</b>	<b>17,520</b>	<b>276</b>	<b>17,796</b>	<b>20,894</b>
<b>Total support costs - Current year</b>	<b>17,520</b>	<b>276</b>	<b>17,796</b>	<b>20,894</b>

The basis of allocation of costs between activities is described under accounting policies.

All expenditure in the prior year was unrestricted.

## Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

### 25 Total charitable expenditure

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total funds 2022 £	Prior Year Total funds 2021 £
Total direct spending	B2a	92,394	-	92,394	88,808
Total support costs	B2d	17,520	276	17,796	20,894
<b>Total charitable expenditure</b>	<b>B2</b>	<b>109,914</b>	<b>276</b>	<b>110,190</b>	<b>109,702</b>

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total funds 2021 £
Total direct spending	B2a	88,808	-	88,808
Total support costs	B2d	20,894	-	20,894
<b>Total charitable expenditure</b>	<b>B2</b>	<b>109,702</b>	<b>-</b>	<b>109,702</b>

### 26 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total funds 2022 £	Prior Year Total funds 2021 £
Funding publicity & marketing		90			681
Costs of seeking donations, grants & legacies		1,035			127
<b>Total charitable expenditure</b>	<b>B1</b>	<b>1,125</b>	<b>-</b>	<b>-</b>	<b>808</b>

All the expenditure in the prior year was unrestricted.

**Detailed analysis of income and expenditure for the year ended  
31 August 2022 as required by the SORP 2015**

**27 Analysis of income by activity**

<b>Activity</b>	<b>SOFA ref</b>	<b>2022</b>	<b>2021</b>
Income from charitable activities		96,306	91,780
<b><i>Summary of Total Income, including the items above</i></b>			
Charitable activities	<b>A2</b>	96,306	91,780
Donations & legacies	<b>A1</b>	13,796	20,582
Investment income	<b>A4</b>	9	2
Total income as shown in the SOFA	<b>A</b>	<u>110,111</u>	<u>112,364</u>