

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



Watlington Pre-School Limited

Report and Accounts

31 August 2023



Watlington Pre-School Limited

Report and accounts for the year ended 31 August 2023

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Trustees' Annual Report For The Year Ended 31 August 2023

The Trustees present their Report and Accounts for the year ended 31 August 2023, 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 17 June 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 2023

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 2023:

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 2023

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 2023 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 2023 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 a 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 2023**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 2023**

The financial position of the charity at 31 August 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:

	2023	2022
	£	£
Net income	<u>(643)</u>	<u>(79)</u>
Unrestricted revenue funds available for the general purposes of the charity	44,702	45,541
Restricted revenue funds	24,433	24,237
Total Funds	<u>69,135</u>	<u>69,778</u>

Financial review of the position at the reporting date, 31 August 2023:

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 2023

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 2023

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 _____

Tracey Joanne Taylor
Director and Trustee

Statement of Financial Activities (including the income and expenditure account for the year ended 31 August 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	8,466	185	8,651	13,796
Charitable activities	A2	115,451	-	115,451	96,306
Investments	A4	185	-	185	9
Total income	A	124,102	185	124,287	110,111
Expenditure on:					
Raising funds	B1	524	-	524	1,065
Charitable activities	B2	124,416 (11)	124,406	109,125
Total expenditure	B	124,941 -	11	124,930	110,190
Net income for the year		(839)	196 (643) (79)
Net movement in funds		(839)	196 (643) (79)
Reconciliation of funds:	E				
Total funds brought forward		45,541	24,237	69,778	69,857
Total funds carried forward		44,702	24,433	69,135	69,778

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 2023, as required by the Companies Act 2006)

	SORP Ref	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £
Income & Endowments from:				
Donations & Legacies	A1	12,642	1,154	13,796
Charitable activities	A2	96,306	-	96,306
Other trading activities	A3	-	-	-
Investments	A4	9	-	9
Other	A5	-	-	-
Total income	A	108,957	1,154	110,111
Expenditure on:				
Raising funds	B1	1,065	-	1,065
Charitable activities	B2	108,849	276	109,125
Other	B3	-	-	-
Tax on surplus	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	109,914	276	110,190
Net income for the year		(957)	878	(79)
Net movement in funds		(957)	878	(79)
Reconciliation of funds:	E			
Total funds brought forward		46,498	23,359	69,857
Total funds carried forward		45,541	24,237	69,778

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 2023

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	(643)	(79)
Resources applied on functional fixed assets	-	(1,654)
Other applications of funds		
Net resources available to fund charitable activities	<u>(643)</u>	<u>(1,733)</u>

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 2023
Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Year Total Funds 2022 £
Accumulated funds brought forward	45,541	24,237	69,778	69,857
Recognised gains and losses before transfers	(839)	196	(643)	(79)
	<u>44,702</u>	<u>24,433</u>	<u>69,135</u>	<u>69,778</u>
Closing revenue funds	<u>44,702</u>	<u>24,433</u>	<u>69,135</u>	<u>69,778</u>

Summary of funds	Unrestricted & Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Prior Year Total Funds 2022 £
Revenue accumulated funds	44,702	24,433	69,135	69,778

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

Income & Expenditure Account for the year ended 31 August 2023 as required by the Companies Act 2006

	2023	2022
	£	£
Income		
Income from operations	124,102	110,102
Investment income		
Interest receivable	185	9
Gross income in the year before exceptional items	124,287	110,111
Gross income in the year including exceptional items	124,287	110,111
Expenditure		
Charitable expenditure, excl depreciation & amortisation	122,233	106,576
Depreciation & amortisation	2,172	2,549
Fundraising costs	524	1,065
Realised losses on disposals of social investments		-
Total expenditure in the year	124,930	110,190
Net income before tax in the financial year	(643)	(79)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(643)	(79)
Retained surplus for the financial year	(643)	(79)

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 2023

	Note	SORP Ref	2023 £	2022 £
Fixed assets		A		
Tangible assets	10	A2	41,226	43,398
Current assets		B		
Debtors	11	B2	915	915
Cash at bank and in hand		B4	29,584	27,851
Total current assets			<u>30,499</u>	<u>28,766</u>
Creditors: amounts falling due within one year	12	C1	<u>(2,590)</u>	<u>(2,387)</u>
Net current assets			27,909	26,380
The total net assets of the charity			<u>69,135</u>	<u>69,778</u>
Restricted funds				
Restricted revenue funds	15	D2	<u>24,433</u>	<u>24,237</u>
			24,433	24,237
Unrestricted funds				
Unrestricted revenue funds	15	D3	<u>44,702</u>	<u>45,541</u>
			44,702	45,541
Total charity funds			<u>69,135</u>	<u>69,778</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 2023

Tracey Joanne Taylor
Trustee

Approved by the board of trustees on -----

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

Notes to the Accounts for the year ended 31 August 2023**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 2023**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 2023**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

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:		
Depreciation of owned fixed assets	2,172	2,549
Pension costs	3,423	3,238

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

	2023	2022
	£	£
Salary costs		
Gross salaries excluding trustees and key management personnel	91,817	82,163
Employer's operating costs of defined contribution pension schemes	3,423	3,238
	<u>95,240</u>	<u>85,401</u>

The average number of part time staff employed in the year was	5	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	9	7

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

Engaged on charitable activities	9	7
The estimated full time equivalent number of all staff employed as above	<u>9</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 2023
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

Current year	Land & Buildings £	Plant & Machinery £	Fixture & Fittings £	Total £
Cost				
At 1 September 2022	43,635	16,333	1,654	61,622
Additions	-	-	-	-
At 31 August 2023	43,635	16,333	1,654	61,622
Depreciation				
At 1 September 2022	7,482	10,411	331	18,224
Charge for the year	723	1,184	265	2,172
At 31 August 2023	8,205	11,595	596	20,396
Net book value				
At 31 August 2023	35,430	4,738	1,058	41,226
At 31 August 2022	36,153	5,922	1,323	43,398

11 Debtors

	2023 £	2022 £
Trade debtors	715	715
Prepayments and accrued income	200	200
	915	915

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	644	578
Accruals	500	480
PAYE, NIC, VAT and other taxes	1,446	1,329
	2,590	2,387

Notes to the Accounts for the year ended 31 August 2023
13 Income and expenditure account summary

	2023	2022
	£	£
At 1 September 2022	69,778	69,857
Surplus after tax for the year	(643)	(79)
At 31 August 2023	69,135	69,778

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

At 31 August 2023	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	41,226			41,226
Current assets	6,066		24,433	30,499
Current liabilities	(2,590)			(2,590)
	44,702	-	24,433	69,135

At 1 September 2022	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	43,398	-	-	43,398
Current assets	4,529	-	24,237	28,766
Current liabilities	(2,387)	-	-	(2,387)
	45,541	-	24,237	69,778

Notes to the Accounts for the year ended 31 August 2023

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

	Funds b/f from 2022 £	Movement in funds in 2023 £	Transfers funds in 2023 £	Funds c/f to 2023 £
<i>Unrestricted and designated funds:</i>				
Unrestricted Revenue Funds	45,541	(839)	-	44,702
Total unrestricted & designated funds	45,541	(839)	-	44,702
<i>Restricted funds:</i>				
Mobile funds	24,237	196	-	24,433
Total restricted funds	24,237	196	-	24,433
Total charity funds	69,778	(643)	-	69,135

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

	Income 2023 £	Expenditure 2023 £	Other gains & losses 2023 £	Movement in funds 2023 £
<i>Unrestricted and designated funds:</i>				
Unrestricted Revenue Funds	124,102	(124,941)	-	(839)
<i>Restricted funds:</i>				
Mobile funds	185	11	-	196
	124,287	(124,930)	-	(643)

Notes to the Accounts for the year ended 31 August 2023

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 2023 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 2023 £	Current year Restricted Funds 2023 £	Current year Total funds 2023 £	Prior Year Total funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1,000	8,466	125	8,591	12,796
Total donations & gifts from individuals	8,466	125	8,591	12,796
Revenue grants from government and public bodies				
Small grants individually less than £1,000	-	60	60	1,000
Total public sector revenue grants	-	60	60	1,000
Total donations grants & legacies	8,466	185	8,651	13,796

20 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total funds 2023 £	Prior Year Total funds 2022 £
Primary purpose & ancillary trading				
Sale of goods & services in accordance with the charity's objectives	115,451	-	115,451	96,306
	115,451	-	115,451	96,306

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

21 Total income from charitable activities

Current year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total funds 2023 £	Prior Year Total funds 2022 £
Total income from charitable trading	115,451	-	115,451	96,306
Total from charitable activities	115,451	-	115,451	96,306

22 Investment income

Bank interest receivable	185	-	185	9
Total investment income	185	-	185	9

23 Expenditure on charitable activities - Direct spending

Gross wages & salaries	91,817	-	91,817	82,163
Defined contribution pension costs	3,423	-	3,423	3,238
Cost of sales	8,904	-	8,904	6,993
Total direct spending	104,144	-	104,144	92,394

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

24 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total funds 2023 £	Prior Year Total funds 2022 £
Employee costs not included in direct costs				
Training and welfare - staff	499		499	262
Uniform	491		491	806
Premises expenses				
Rates & water charges	370		370	385
Rent	1,198		1,198	194
Light, heat & power	1,256		1,256	3,173
Cleaning & waste management	1,893		1,893	1,467
Premises repairs & maintenance	651 (11)	640	979
Other premises costs	3,518		3,518	1,171
Administrative overheads				
Telephone, fax & internet	620		620	619
Stationery & printing	2,041		2,041	2,001
Membership subscriptions	473		473	185
Equipment expenses	-		-	-
Software licences & expenses	1,418		1,418	1,176
Health & safety costs	317		317	166
Liability & contents insurance	1,531		1,531	852
Sundry expenses	1,030		1,030	58
Equipment repairs & maintenance	-		-	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees	194		194	347
Bookkeeping	1,125		1,125	1,405
Financial costs				
Depreciation & amortisation	2,172		2,172	2,549
Support costs before reallocation	20,797 (11)	20,786	17,796
Total support costs - Current year	20,797 (11)	20,786	17,796

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 2023 as required by the SORP 2015

25 Total charitable expenditure

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total funds 2023 £	Prior Year Total funds 2022 £
Total direct spending	B2a	104,144	-	104,144	92,394
Total support costs	B2d	20,797	(11)	20,786	17,796
Total charitable expenditure	B2	124,942	(11)	124,931	110,190

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total funds 2022 £
Total direct spending	B2a	92,394	-	92,394
Total support costs	B2d	17,520	276	17,796
Total charitable expenditure	B2	109,914	276	110,190

26 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total funds 2023 £	Prior Year Total funds 2022 £
Funding publicity & marketing		655			90
Costs of seeking donations, grants & legacies		524			1,035
Total charitable expenditure	B1	1,179	-	-	1,125

All the expenditure in the prior year was unrestricted.

**Detailed analysis of income and expenditure for the year ended
31 August 2023 as required by the SORP 2015**

27 Analysis of income by activity

Activity	SOFA ref	2023	2022
Income from charitable activities		115,451	96,306
<i>Summary of Total Income, including the items above</i>			
Charitable activities	A2	115,451	96,306
Donations & legacies	A1	8,651	13,796
Investment income	A4	185	9
Total income as shown in the SOFA	A	<u>124,287</u>	<u>110,111</u>