

FISH & BRICKS PRE-SCHOOL AT GATEWAY BAPTIST CHURCH

England & Wales · Charity number 1141387

Details

Other names FISH & BRICKS

Status Registered

Legal form Other

Registered 2011-04-13

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

Contact

Address Gateway Baptist Church
Barn House
Station Road
Burgess Hill
RH15 9EQ

Phone 01444233050

Email churchoffice@gatewaybaptist.org.uk

Activities

Objects: THE ADVANCEMENT OF THE EDUCATION (INCLUDING SPIRITUAL DEVELOPMENT) OF CHILDREN BELOW COMPULSORY SCHOOL AGE.THE PROVISION OF FACILITIES FOR RECREATION FOR SUCH CHILDREN IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECTICE OF IMPROVING THEIR CONDITIONS OF LIFE BY: PROVIDING FOR ALL CHILDREN WITHOUT DISCRIMINATION A SAFE AND SATISFYING PRE-SCHOOL WITH A CHRISTIAN ENVIRONMENT WHERE CHRISTIAN BELIEFS AND VALUES ARE PROMORTED AND UPHELD. THIS WILL BE IN ACCORDANCE WITH THE MISSION OF GATEWAY BAPTIST CHURCH, WHICH SEEKS TO PROVIDE SERVICES TO THE COMMUNITY AND TO PROMOTE CHRISTIANITY WITHIN IT. THE INCOME AND (AT THE DISCRETION OF THE MANAGEMENT COMMITTEE) THE CAPITAL OF 'FISH & BRICKS' SHALL BE APPLIED SOLELY IN FURTHERING THESE OBJECTS.

Activities: Providing for all children without discrimination a safe and satisfying pre-school in a Christian environment where Christian beliefs are promoted and up-held.

Classification

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

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£147,369	£125,437	-	-
2024-03-31	£128,158	£113,858	-	-
2023-03-31	£112,516	£104,248	-	-
2022-03-31	£82,126	£95,341	-	-
2021-03-31	£84,154	£81,824	-	-

Trustees

Name	Role	Appointed
Zoe Joy Lovell	Chair	2024-06-03
Alan David Partridge		2019-05-21
MRS J GODFREY		2011-04-13
Nicola Elizabeth Cooper		2024-06-03
Pauline Margaret Draper		2015-01-29
Rev Stephen Antony Hobbis		2021-02-25
Ruth Elizabeth Mary Golding		2017-05-18

FISH & BRICKS PRE-SCHOOL AT GATEWAY BAPTIST CHURCH

England & Wales - Charity number 1141387

Accounts

CHARITY REGISTRATION NUMBER: 1141387

Fish And Bricks Pre-School at Gateway Baptist Church
Unaudited Financial Statements
31st March 2025

Fish And Bricks Pre-School at Gateway Baptist Church

Financial Statements

Year ended 31st March 2025

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Fish And Bricks Pre-School at Gateway Baptist Church Trustees' Annual Report Year ended 31st March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2025.

Reference and administrative details

Registered charity name	Fish And Bricks Pre-School at Gateway Baptist Church
Charity registration number	1141387
Principal office	Gateway Baptist Church, Barn House, Station Road Burgess Hill, West Sussex, RH15 9EQ
The trustees	Mrs. J Godfrey Mrs. C Coffey Mrs. P Draper Mrs. R Golding Mr. A D Partridge Rev S A Hobbs Mrs. N. Cooper Mrs. Z. Lovell

OBJECTIVES AND ACTIVITIES

The object of the charity as set out in its governing document is the advancement of the education (including spiritual development) of children below compulsory school age. The provision of facilities for recreation for such children in the interests of social welfare and with the objective of improving their conditions of life by: providing for all children without discrimination a safe and satisfying pre-school, with a Christian environment where Christian beliefs and values are promoted and upheld. This will be in the accordance with the mission of the Gateway Baptist Church which seeks to provide services to the community and to promote Christianity within it. The income and (at the discretion of the management committee) the capital of the charity shall be applied solely in furthering these objects.

Fish and Bricks Pre-School's daily planned activities of teaching and play, work in parallel with the emotional, spiritual and physical development of the children are aligned with the objectives of the charity and are for the benefit of all children enrolled.

The trustees have regard to the guidance issued by the Charity Commission on public benefit when exercising their duties and obligations under the charity's constitution.

ACHIEVEMENTS AND PERFORMANCE Fish and Bricks Pre-School continues to receive excellent feedback and praise from parents and carers of the children in attendance. There was an Ofsted inspection in December 2019 and Fish and Bricks received a 'Good' rating.

FINANCIAL REVIEW The Trustees operate a reserve policy which they consider appropriate to ensure, barring unforeseen circumstances, the continued ability of the charity to meet its objectives. The charity aims to maintain, as far as it is possible, a minimum of free reserves equivalent to at least six months' expenditure coverage. At the year end the charity had reserves of £114,054. Expenditure in the year amounted to £125,437.

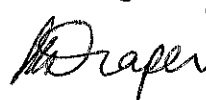
STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document: Fish and Bricks Pre-School was opened on 1st September 1993 and is an unincorporated charity constituted under its own foundation deed and written constitution dated 24th May 2010. It became a registered charity on 13 April 2011.

Recruitment and appointment of new Trustees: The charity is governed by a volunteer Board of Trustees and new members are elected by existing members of the Board. Trustees receive induction training on being elected to the Board and continued training on an ongoing basis through the charity's Trustee meetings.

Management: The Trustees meet regularly during the year to discuss and agree the ongoing business and workings of the charity with regard to policy and compliance with all applicable regulation and requirements, financial viability, progress against charity objective and general matters arising

The trustees' annual report was approved on 12/5/25 and signed on behalf of the board of trustees by:
Trustee Mrs. P Draper



Fish And Bricks Pre-School at Gateway Baptist Church

Independent Examiner's Report to the Trustees of Fish And Bricks Pre-School at Gateway Baptist Church

Year ended 31st March 2025

I report to the trustees on my examination of the financial statements of Fish And Bricks Pre-School at Gateway Baptist Church ('the charity') for the year ended 31st March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Independent Examiner



Kim Lo FCA
Chartered Accountant

03/09/2025

PRB Accountants LLP
Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
RH17 7QX

Fish And Bricks Pre-School at Gateway Baptist Church

Statement of Financial Activities

Year ended 31st March 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	170	170	1,282
Charitable activities	5	145,088	145,088	124,894
Other trading activities	6	1,700	1,700	1,682
Investment income	7	411	411	300
Total income		<u>147,369</u>	<u>147,369</u>	<u>128,158</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	8	<u>125,437</u>	<u>125,437</u>	<u>113,858</u>
Total expenditure		<u>125,437</u>	<u>125,437</u>	<u>113,858</u>
Net income and net movement in funds		<u>21,932</u>	<u>21,932</u>	<u>14,300</u>
Reconciliation of funds				
Total funds brought forward		<u>92,122</u>	<u>92,122</u>	<u>77,822</u>
Total funds carried forward		<u>114,054</u>	<u>114,054</u>	<u>92,122</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Fish And Bricks Pre-School at Gateway Baptist Church

Statement of Financial Position

31st March 2025

	Note	2025		2024	
		£	£	£	£
Current assets					
Debtors	12	1,075		773	
Cash at bank and in hand		<u>113,922</u>		<u>94,745</u>	
		114,997		95,518	
Creditors: amounts falling due within one year	13	<u>943</u>		<u>3,396</u>	
Net current assets			<u>114,054</u>		<u>92,122</u>
Total assets less current liabilities			<u>114,054</u>		<u>92,122</u>
Funds of the charity					
Unrestricted funds			<u>114,054</u>		<u>92,122</u>
Total charity funds	14		<u>114,054</u>		<u>92,122</u>

These financial statements were approved by the board of trustees and authorised for issue on 12/5/25 and are signed on behalf of the board by:



Mrs. P Draper
Trustee

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements

Year ended 31st March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Gateway Baptist Church, Barn House, Station Road, Burgess Hill, West Sussex, RH15 9EQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Voluntary contributions and donation	<u>170</u>	<u>170</u>	<u>1,282</u>	<u>1,282</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Grants receivable	132,176	132,176	109,493	109,493
Fees	12,822	12,822	15,206	15,206
Extra hours fees	90	90	195	195
	<u>145,088</u>	<u>145,088</u>	<u>124,894</u>	<u>124,894</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Milk refund	320	320	348	348
Fundraising events	349	349	481	481
Photographer's commission	150	150	158	158
Outings	881	881	695	695
	<u>1,700</u>	<u>1,700</u>	<u>1,682</u>	<u>1,682</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>411</u>	<u>411</u>	<u>300</u>	<u>300</u>

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

8. Costs of other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Wages	106,937	106,937	97,990	97,990
Employer's NIC and pensions	1,747	1,747	1,424	1,424
Training	903	903	372	372
Staff welfare	468	468	455	455
Staff uniform	307	307	316	316
Rent and other premises costs	6,192	6,192	4,498	4,498
Insurance	606	606	572	572
Cleaning	763	763	697	697
Accountancy and payroll fees	1,599	1,599	1,521	1,521
Ofsted, data protection and DBS fee	401	401	499	499
Printing, postage and stationery	445	445	361	361
Milk and refreshments	362	362	395	395
Activity materials	1,099	1,099	1,007	1,007
Website design and costs	169	169	173	173
Equipment and tools	2,842	2,842	3,409	3,409
Sundry	444	444	104	104
Children's events and gifts	153	153	65	65
	<u>125,437</u>	<u>125,437</u>	<u>113,858</u>	<u>113,858</u>

9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>600</u>	<u>600</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	106,937	97,990
Employer contributions to pension plans	<u>1,747</u>	<u>1,424</u>
	<u>108,684</u>	<u>99,414</u>

The average head count of employees during the year was 12 (2024: 12).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,747 (2024: £1,424).

11. Trustee remuneration

No emoluments were paid to the Trustees during the year. Reimbursements of £505 were paid to Trustees.

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

12. Debtors

	2025	2024
	£	£
Trade debtors	458	605
Prepayments and accrued income	617	168
	<u>1,075</u>	<u>773</u>

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Social security and other taxes	255	363
Other creditors	688	3,033
	<u>943</u>	<u>3,396</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1st April 2024	Income	Expenditure	At 31st March 2025
	£	£	£	£
General funds	92,122	147,369	(125,437)	114,054
	<u>92,122</u>	<u>147,369</u>	<u>(125,437)</u>	<u>114,054</u>

	At 1st April 2023	Income	Expenditure	At 31st March 2024
	£	£	£	£
General funds	77,822	128,158	(113,858)	92,122
	<u>77,822</u>	<u>128,158</u>	<u>(113,858)</u>	<u>92,122</u>

FISH & BRICKS PRE-SCHOOL AT GATEWAY BAPTIST CHURCH

England & Wales - Charity number 1141387

Accounts

CHARITY REGISTRATION NUMBER: 1141387

Fish And Bricks Pre-School at Gateway Baptist Church
Unaudited Financial Statements
31st March 2024

Fish And Bricks Pre-School at Gateway Baptist Church

Financial Statements

Year ended 31st March 2024

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Fish And Bricks Pre-School at Gateway Baptist Church

Trustees' Annual Report Year ended 31st March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2024.

Reference and administrative details

Registered charity name Fish And Bricks Pre-School at Gateway Baptist Church

Charity registration number 1141387

Principal office Gateway Baptist Church, Barn House
Station Road, Burgess Hill
West Sussex, RH15 9EQ

The trustees

Mrs. J Godfrey
Mrs. C Coffey
Mrs. P Draper
Mrs. R Golding
Mr. A D Partridge
Rev S A Hobbis

OBJECTIVES AND ACTIVITIES

The object of the charity as set out in its governing document is the advancement of the education (including spiritual development) of children below compulsory school age. The provision of facilities for recreation for such children in the interests of social welfare and with the objective of improving their conditions of life by: providing for all children without discrimination a safe and satisfying pre-school, with a Christian environment where Christian beliefs and values are promoted and upheld. This will be in the accordance with the mission of the Gateway Baptist Church which seeks to provide services to the community and to promote Christianity within it. The income and (at the discretion of the management committee) the capital of the charity shall be applied solely in furthering these objects.

Fish and Bricks Pre-School's daily planned activities of teaching and play, work in parallel with the emotional, spiritual and physical development of the children are aligned with the objectives of the charity and are for the benefit of all children enrolled.

The trustees have regard to the guidance issued by the Charity Commission on public benefit when exercising their duties and obligations under the charity's constitution.

ACHIEVEMENTS AND PERFORMANCE Fish and Bricks Pre-School continues to receive excellent feedback and praise from parents and carers of the children in attendance. There was an Ofsted inspection in December 2019 and Fish and Bricks received a 'Good' rating.

FINANCIAL REVIEW The Trustees operate a reserve policy which they consider appropriate to ensure, barring unforeseen circumstances, the continued ability of the charity to meet its objectives. The charity aims to maintain, as far as it is possible, a minimum of free reserves equivalent to at least six months' expenditure coverage. At the year end the charity had reserves of £92,122. Expenditure in the year amounted to £113,858.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document: Fish and Bricks Pre-School was opened on 1st September 1993 and is an unincorporated charity constituted under its own foundation deed and written constitution dated 24th May 2010. It became a registered charity on 13 April 2011.

Recruitment and appointment of new Trustees: The charity is governed by a volunteer Board of Trustees and new members are elected by existing members of the Board. Trustees receive induction training on being elected to the Board and continued training on an ongoing basis through the charity's Trustee meetings.

Management: The Trustees meet regularly during the year to discuss and agree the ongoing business and workings of the charity with regard to policy and compliance with all applicable regulation and requirements, financial viability, progress against charity objective and general matters arising

The trustees' annual report was approved on 22/8/24 and signed on behalf of the board of trustees by:

Trustee Mrs. P Draper



Fish And Bricks Pre-School at Gateway Baptist Church

Independent Examiner's Report to the Trustees of Fish And Bricks Pre-School at Gateway Baptist Church

Year ended 31st March 2024

I report to the trustees on my examination of the financial statements of Fish And Bricks Pre-School at Gateway Baptist Church ('the charity') for the year ended 31st March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Independent Examiner



Kim Lo FCA
Chartered Accountant

23/8/2024

PRB Accountants LLP
Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
RH17 7QX

Fish And Bricks Pre-School at Gateway Baptist Church

Statement of Financial Activities

Year ended 31st March 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	1,282	1,282	1,269
Charitable activities	5	124,894	124,894	109,418
Other trading activities	6	1,682	1,682	1,732
Investment income	7	300	300	97
Total income		<u>128,158</u>	<u>128,158</u>	<u>112,516</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	8	113,858	113,858	104,248
Total expenditure		<u>113,858</u>	<u>113,858</u>	<u>104,248</u>
Net income and net movement in funds		<u>14,300</u>	<u>14,300</u>	<u>8,268</u>
Reconciliation of funds				
Total funds brought forward		<u>77,822</u>	<u>77,822</u>	<u>69,554</u>
Total funds carried forward		<u>92,122</u>	<u>92,122</u>	<u>77,822</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Fish And Bricks Pre-School at Gateway Baptist Church

Statement of Financial Position

31st March 2024

	Note	2024		2023	
		£	£	£	£
Current assets					
Debtors	12	773		802	
Cash at bank and in hand		94,745		77,989	
		<u>95,518</u>		<u>78,791</u>	
Creditors: amounts falling due within one year	13	<u>3,396</u>		<u>969</u>	
Net current assets			<u>92,122</u>		<u>77,822</u>
Total assets less current liabilities			<u>92,122</u>		<u>77,822</u>
Funds of the charity					
Unrestricted funds			<u>92,122</u>		<u>77,822</u>
Total charity funds	14		<u>92,122</u>		<u>77,822</u>

These financial statements were approved by the board of trustees and authorised for issue on 22/8/24 and are signed on behalf of the board by:



Mrs. P Draper
Trustee

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements

Year ended 31st March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Gateway Baptist Church, Barn House, Station Road, Burgess Hill, West Sussex, RH15 9EQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2024

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Voluntary contributions and donation	1,282	1,282	1,269	1,269

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants receivable	109,493	109,493	90,972	90,972
Fees	15,206	15,206	17,248	17,248
Extra hours fees	195	195	1,198	1,198
	<u>124,894</u>	<u>124,894</u>	<u>109,418</u>	<u>109,418</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Milk refund	348	348	410	410
Fundraising events	481	481	381	381
Photographer's commission	158	158	203	203
Outings	695	695	738	738
	<u>1,682</u>	<u>1,682</u>	<u>1,732</u>	<u>1,732</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	300	300	97	97

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2024

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Wages	97,990	97,990	88,462	88,462
Employer's NIC and pensions	1,424	1,424	1,263	1,263
Training	372	372	532	532
Staff welfare	455	455	537	537
Staff uniform	316	316	161	161
Rent and other premises costs	4,498	4,498	4,640	4,640
Insurance	572	572	495	495
Cleaning	697	697	836	836
Travel	-	-	-	-
Accountancy and payroll fees	1,521	1,521	1,397	1,397
Ofsted, data protection and DBS fee	499	499	419	419
Printing, postage and stationery	361	361	367	367
Milk and refreshments	395	395	479	479
Activity materials	1,007	1,007	1,231	1,231
Website design and costs	173	173	201	201
Equipment and tools	3,409	3,409	2,818	2,818
Sundry	104	104	264	264
Children's events and gifts	65	65	146	146
	<u>113,858</u>	<u>113,858</u>	<u>104,248</u>	<u>104,248</u>

9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>600</u>	<u>600</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	97,990	88,462
Employer contributions to pension plans	1,424	1,263
	<u>99,414</u>	<u>89,725</u>

The average head count of employees during the year was 12 (2023: 13).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,424 (2023: £1,263).

11. Trustee remuneration

No emoluments or expenses were paid to the Trustees during the year

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2024

12. Debtors

	2024	2023
	£	£
Trade debtors	605	481
Prepayments and accrued income	168	321
	<u>773</u>	<u>802</u>

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Social security and other taxes	363	302
Other creditors	3,033	667
	<u>3,396</u>	<u>969</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1st April 2023	Income	Expenditure	At 31st March 2024
	£	£	£	£
General funds	<u>77,822</u>	<u>128,158</u>	<u>(113,858)</u>	<u>92,122</u>

	At 1st April 2022	Income	Expenditure	At 31st March 2023
	£	£	£	£
General funds	<u>69,554</u>	<u>112,516</u>	<u>(104,248)</u>	<u>77,822</u>

FISH & BRICKS PRE-SCHOOL AT GATEWAY BAPTIST CHURCH

England & Wales - Charity number 1141387

Accounts

CHARITY REGISTRATION NUMBER: 1141387

Fish And Bricks Pre-School at Gateway Baptist Church
Unaudited Financial Statements
31st March 2023

Fish And Bricks Pre-School at Gateway Baptist Church

Financial Statements

Year ended 31st March 2023

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Fish And Bricks Pre-School at Gateway Baptist Church

Trustees' Annual Report Year ended 31st March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2023.

Reference and administrative details

Registered charity name Fish And Bricks Pre-School at Gateway Baptist Church

Charity registration number 1141387

Principal office Gateway Baptist Church, Barn House
Station Road, Burgess Hill
West Sussex, RH15 9EQ

The trustees

Mrs. J Godfrey
Mrs. C Coffey
Mrs. P Draper
Mrs. R Golding
Mr. A D Partridge
Rev S A Hobbis

OBJECTIVES AND ACTIVITIES

The object of the charity as set out in its governing document is the advancement of the education (including spiritual development) of children below compulsory school age. The provision of facilities for recreation for such children in the interests of social welfare and with the objective of improving their conditions of life by: providing for all children without discrimination a safe and satisfying pre-school, with a Christian environment where Christian beliefs and values are promoted and upheld. This will be in the accordance with the mission of the Gateway Baptist Church which seeks to provide services to the community and to promote Christianity within it. The income and (at the discretion of the management committee) the capital of the charity shall be applied solely in furthering these objects.

Fish and Bricks Pre-School's daily planned activities of teaching and play, work in parallel with the emotional, spiritual and physical development of the children are aligned with the objectives of the charity and are for the benefit of all children enrolled.

The trustees have regard to the guidance issued by the Charity Commission on public benefit when exercising their duties and obligations under the charity's constitution.

ACHIEVEMENTS AND PERFORMANCE Fish and Bricks Pre-School continues to receive excellent feedback and praise from parents and carers of the children in attendance. There was an Ofsted inspection in December 2019 and Fish and Bricks received a 'Good' rating.

FINANCIAL REVIEW The Trustees operate a reserve policy which they consider appropriate to ensure, barring unforeseen circumstances, the continued ability of the charity to meet its objectives. The charity aims to maintain, as far as it is possible, a minimum of free reserves equivalent to at least six months' expenditure coverage. At the year end the charity had reserves of £77,822. Expenditure in the year amounted to £104,928.

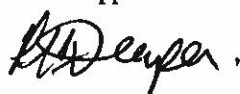
STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document: Fish and Bricks Pre-School was opened on 1st September 1993 and is an unincorporated charity constituted under its own foundation deed and written constitution dated 24th May 2010. It became a registered charity on 13 April 2011.

Recruitment and appointment of new Trustees: The charity is governed by a volunteer Board of Trustees and new members are elected by existing members of the Board. Trustees receive induction training on being elected to the Board and continued training on an ongoing basis through the charity's Trustee meetings.

Management: The Trustees meet regularly during the year to discuss and agree the ongoing business and workings of the charity with regard to policy and compliance with all applicable regulation and requirements, financial viability, progress against charity objective and general matters arising

The trustees' annual report was approved on ...17/10/2023... and signed on behalf of the board of trustees by:
Trustee Mrs. P Draper



Fish And Bricks Pre-School at Gateway Baptist Church

Independent Examiner's Report to the Trustees of Fish And Bricks Pre-School at Gateway Baptist Church

Year ended 31st March 2023

I report to the trustees on my examination of the financial statements of Fish And Bricks Pre-School at Gateway Baptist Church ('the charity') for the year ended 31st March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Independent Examiner


Kim Lo FCA
Chartered Accountant

17/10/2023

PRB Accountants LLP
Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
RH17 7QX

Fish And Bricks Pre-School at Gateway Baptist Church

Statement of Financial Activities

Year ended 31st March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	1,269	1,269	428
Charitable activities	5	109,418	80,919	80,919
Other trading activities	6	1,732	1,732	730
Investment income	7	97	97	49
Total income		<u>112,516</u>	<u>112,516</u>	<u>82,126</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	8	<u>104,248</u>	<u>104,248</u>	<u>95,341</u>
Total expenditure		<u>104,248</u>	<u>104,248</u>	<u>95,341</u>
Net income and net movement in funds		<u>8,268</u>	<u>8,268</u>	<u>(13,215)</u>
Reconciliation of funds				
Total funds brought forward		<u>69,554</u>	<u>69,554</u>	<u>82,769</u>
Total funds carried forward		<u>77,822</u>	<u>77,822</u>	<u>69,554</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Fish And Bricks Pre-School at Gateway Baptist Church

Statement of Financial Position

31st March 2023

	Note	2023		2022	
		£	£	£	£
Current assets					
Debtors	12	802		615	
Cash at bank and in hand		<u>77,989</u>		<u>70,235</u>	
		78,791		70,850	
Creditors: amounts falling due within one year	13	<u>969</u>		<u>1,296</u>	
Net current assets			<u>77,822</u>		<u>69,554</u>
Total assets less current liabilities			<u>77,822</u>		<u>69,554</u>
Funds of the charity					
Unrestricted funds			<u>77,822</u>		<u>69,554</u>
Total charity funds	14		<u>77,822</u>		<u>69,554</u>

These financial statements were approved by the board of trustees and authorised for issue on ...17/10/2023 and are signed on behalf of the board by:



Mrs. P Draper
Trustee

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements

Year ended 31st March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Gateway Baptist Church, Barn House, Station Road, Burgess Hill, West Sussex, RH15 9EQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2023

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Voluntary contributions and donation	1,269	1,269	428	428

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants receivable	90,972	90,972	62,046	62,046
Fees	17,248	17,248	17,410	17,410
Extra hours fees	1,198	1,198	1,463	1,463
	<u>109,418</u>	<u>109,418</u>	<u>80,919</u>	<u>80,919</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Milk refund	410	410	227	227
Fundraising events	381	381	250	250
Photographer's commission	203	203	253	253
Outings	738	738	-	-
	<u>1,732</u>	<u>1,732</u>	<u>730</u>	<u>730</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	97	97	49	49

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements (continued)

Year ended 31st March 2023

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Wages	88,462	88,462	84,066	84,066
Employer's NIC and pensions	1,263	1,263	748	748
Training	532	532	975	975
Staff welfare	537	537	392	392
Staff uniform	161	161	167	167
Rent and other premises costs	4,640	4,640	3,400	3,400
Insurance	495	495	389	389
Cleaning	836	836	628	628
Travel	-	-	-	-
Accountancy and payroll fees	1,397	1,397	1,351	1,351
Ofsted, data protection and DBS fee	419	419	414	414
Printing, postage and stationery	367	367	282	282
Milk and refreshments	479	479	337	337
Activity materials	1,231	1,231	378	378
Website design and costs	201	201	244	244
Equipment and tools	2,818	2,818	934	934
Sundry	264	264	-	-
Children's events and gifts	146	146	636	636
	<u>104,248</u>	<u>104,248</u>	<u>95,341</u>	<u>95,341</u>

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	88,462	84,066
Employer contributions to pension plans	1,263	748
	<u>89,725</u>	<u>84,814</u>

The average head count of employees during the year was 13 (2022: 13).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,263 (2022: £748).

11. Trustee remuneration

No emoluments or expenses were paid to the Trustees during the year

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2023

12. Debtors

	2023	2022
	£	£
Trade debtors	481	-
Prepayments and accrued income	321	615
	<u>802</u>	<u>615</u>

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Social security and other taxes	302	325
Other creditors	667	971
	<u>969</u>	<u>1,296</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1st April 2022	Income	Expenditure	At 31st March 2023
	£	£	£	£
General funds	<u>69,554</u>	<u>112,516</u>	<u>(104,248)</u>	<u>77,822</u>

	At 1st April 2021	Income	Expenditure	At 31st March 2022
	£	£	£	£
General funds	<u>82,769</u>	<u>82,126</u>	<u>(95,341)</u>	<u>69,554</u>

FISH & BRICKS PRE-SCHOOL AT GATEWAY BAPTIST CHURCH

England & Wales - Charity number 1141387

Accounts



Fish and Bricks Pre-School – Annual Report 2022, for year ending Dec 2021.

This year Fish & Bricks has probably gone through more changes than ever before and I can only be thankful for the way God has kept his hand on us through this year – in every change or anxious moment we have seen Him provide solutions and a continued peace for all involved.

We started the year knowing that we would have to recruit for a new Manager/Supervisor which would always be a daunting task but again God provided and we interviewed an existing member of staff, Nicky Snelling, who was keen to take over the role and develop it. We were so impressed with Nicky's enthusiasm for the challenge and were delighted to offer her the position. We were able to ensure that Nicky started shadowing Janie in the role from Easter 2021 and was able to work alongside her for the summer term to have the best possible handover before taking up the reins following Janie's retirement in July 2021.

We also faced the challenge of losing another long-standing team member, Jackie Manley, who felt the time was right to move away to support family. Jackie had also acted as our book-keeper for many years and we faced another daunting task in needing to fill the role; but after much prayer we appointed Clare Hobbis which we are very thankful.

These changes meant that we had 2 further vacancies to fill; we interviewed again in June and have been pleased to welcome Flis Brown and Gabi Thompson to the team – both starting formally in September.

In terms of our usual activities we started off the year in great form after an amended Christmas celebration performed without an audience but shared via a private YouTube link due to the restrictions. Term continued as normal; but with the restrictions of Covid-19 through the year many of our external events had to be suspended such as the annual parents and carers day, and our usual Fisher's Farm visit. We have also had to juggle the difficulties of staff and families testing positive through the year and the necessary isolations, but thanks to the extremely flexible staff we have not had to close at any point which has been amazing. As restrictions eased we were able to take part in a couple of Town Council events which were great fun and a wonderful way to raise our profile in the community. We were also delighted to organise an afternoon tea as a surprise retirement event for Janie where staff old and new came together to celebrate her 20-year contribution to our pre-school.

Throughout the autumn term we considered and planned how we would be able to celebrate Christmas in the light of ever-changing restrictions but eventually we were able to host our normal event with limited ticketing and also shared via 'Zoom' – and we received some lovely feedback from the parents who were able to join us this way.

The Management committee remain indebted to our staff team for their hard work and dedication – the team has a lovely family feel and our new members have felt welcomed into this family. We

were able to offer a further pay-rise working towards forthcoming minimum wage increases and we are grateful to God for his provision as always.

Further changes are afoot for 2022. We really do need some more faces on our committee; it is my intention to step down as Chair at the end of this academic year and we would love to hear from you if you would like to find out more about how you can be involved with the pre-school. No experience is necessary and full support and assistance will be provided – please do speak to me if you would like to find out more.

Finally, and I say this every year; please continue to remember Fish & Bricks in your prayers, they are so valuable to all who are involved with our wonderful and thriving pre-school, and we are very grateful for all the support we receive.

Claire Coffey
Chair, Fish & Bricks Management Committee

FISH & BRICKS PRE-SCHOOL AT GATEWAY BAPTIST CHURCH

England & Wales - Charity number 1141387

Accounts

Fish And Bricks Pre-School at Gateway Baptist Church
Unaudited Financial Statements
31st March 2021

Fish And Bricks Pre-School at Gateway Baptist Church

Financial Statements

Year ended 31st March 2021

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Fish And Bricks Pre-School at Gateway Baptist Church

Trustees' Annual Report Year ended 31st March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2021.

Reference and administrative details

Registered charity name Fish And Bricks Pre-School at Gateway Baptist Church
Charity registration number 1141387
Principal office Gateway Baptist Church, Barn House
 Station Road, Burgess Hill
 West Sussex, RH15 9EQ

The trustees

Mrs. J Godfrey
 Mrs. C Coffey
 Mrs. P Draper
 Mrs. R Golding
 Mr. A D Partridge

OBJECTIVES AND ACTIVITIES

The object of the charity as set out in its governing document is the advancement of the education (including spiritual development) of children below compulsory school age. The provision of facilities for recreation for such children in the interests of social welfare and with the objective of improving their conditions of life by: providing for all children without discrimination a safe and satisfying pre-school, with a Christian environment where Christian beliefs and values are promoted and upheld. This will be in the accordance with the mission of the Gateway Baptist Church which seeks to provide services to the community and to promote Christianity within it. The income and (at the discretion of the management committee) the capital of the charity shall be applied solely in furthering these objects.

Fish and Bricks Pre-School's daily planned activities of teaching and play, work in parallel with the emotional, spiritual and physical development of the children are aligned with the objectives of the charity and are for the benefit of all children enrolled.

The trustees have regard to the guidance issued by the Charity Commission on public benefit when exercising their duties and obligations under the charity's constitution.

ACHIEVEMENTS AND PERFORMANCE Fish and Bricks Pre-School continues to receive excellent feedback and praise from parents and carers of the children in attendance. There was an Ofsted inspection in December 2019 and Fish and Bricks received a 'Good' rating.

FINANCIAL REVIEW The Trustees operate a reserve policy which they consider appropriate to ensure, barring unforeseen circumstances, the continued ability of the charity to meet its objectives. The charity aims to maintain, as far as it is possible, a minimum of free reserves equivalent to at least six months' expenditure coverage. At the year end the charity had reserves of £82,769. Expenditure in the year amounted to £81,824.

STRUCTURE, GOVERNANCE AND MANAGEMENT

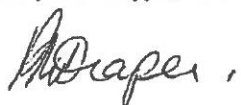
Governing document: Fish and Bricks Pre-School was opened on 1st September 1993 and is an unincorporated charity constituted under its own foundation deed and written constitution dated 24th May 2010. It became a registered charity on 13 April 2011.

Recruitment and appointment of new Trustees: The charity is governed by a volunteer Board of Trustees and new members are elected by existing members of the Board. Trustees receive induction training on being elected to the Board and continued training on an ongoing basis through the charity's Trustee meetings.

Management: The Trustees meet regularly during the year to discuss and agree the ongoing business and workings of the charity with regard to policy and compliance with all applicable regulation and requirements, financial viability, progress against charity objective and general matters arising

The trustees' annual report was approved on 20/05/2021 and signed on behalf of the board of trustees by:

Mrs. P Draper



Trustee

Fish And Bricks Pre-School at Gateway Baptist Church

Independent Examiner's Report to the Trustees of Fish And Bricks Pre-School at Gateway Baptist Church

Year ended 31st March 2021

I report on the financial statements for the year ended 31st March 2021, which comprise the statement of financial activities, statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have 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 Commission. An examination includes a review of the accounting records kept by the charity 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 next statement.

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 130 of the 2011 Act, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
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 to be reached.

Independent Examiner



20/12/2021

Kim Lo FCA
Chartered Accountant

PRB Accountants LLP
Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
RH17 7QX

Fish And Bricks Pre-School at Gateway Baptist Church

Statement of Financial Activities

Year ended 31st March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	140	140	105
Charitable activities	5	83,468	83,468	99,591
Other trading activities	6	366	366	814
Investment income	7	180	180	362
Total income		<u>84,154</u>	<u>84,154</u>	<u>100,872</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	8	81,824	81,824	87,075
Total expenditure		<u>81,824</u>	<u>81,824</u>	<u>87,075</u>
Net income and net movement in funds		<u>2,330</u>	<u>2,330</u>	<u>13,797</u>
Reconciliation of funds				
Total funds brought forward		80,439	80,439	66,642
Total funds carried forward		<u>82,769</u>	<u>82,769</u>	<u>80,439</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 5 to 9 form part of these financial statements.

Fish And Bricks Pre-School at Gateway Baptist Church

Statement of Financial Position

31st March 2021

	Note	2021 £	£	2020 £	£
Current assets					
Debtors	12	302		299	
Cash at bank and in hand		<u>84,320</u>		<u>83,462</u>	
		84,622		83,761	
Creditors: amounts falling due within one year	13	<u>1,853</u>		<u>3,322</u>	
Net current assets			<u>82,769</u>		<u>80,439</u>
Total assets less current liabilities			<u>82,769</u>		<u>80,439</u>
Funds of the charity					
Unrestricted funds			<u>82,769</u>		<u>80,439</u>
Total charity funds	14		<u>82,769</u>		<u>80,439</u>

These financial statements were approved by the board of trustees and authorised for issue on 17/12/2021 and are signed on behalf of the board by:



Mrs. P Draper
Trustee

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements

Year ended 31st March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Gateway Baptist Church, Barn House, Station Road, Burgess Hill, West Sussex, RH15 9EQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue. The Trustees have considered the continuing consequences of COVID-19 and have determined that they do not create a material uncertainty that casts significant doubt upon the entity's ability to continue as a going concern as there are currently sufficient funds available to support the pre-school for the foreseeable future

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2021

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Voluntary contributions	<u>140</u>	<u>140</u>	<u>105</u>	<u>105</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Grants receivable	63,949	63,949	63,758	63,758
Inclusion funding	864	864	4,467	4,467
Contain Outbreak management fund	898	898	-	-
Fees	6,861	6,861	18,438	18,438
Extra hours fees	<u>10,896</u>	<u>10,896</u>	<u>12,928</u>	<u>12,928</u>
	<u>83,468</u>	<u>83,468</u>	<u>99,591</u>	<u>99,591</u>

The Contain Outbreak Management fund grant was used to offset the logistical costs of running free entitlement places during the Covid pandemic.

6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Milk refund	227	227	567	567
Fundraising events	139	139	62	62
Photographer's commission	-	-	185	185
	<u>366</u>	<u>366</u>	<u>814</u>	<u>814</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>180</u>	<u>180</u>	<u>362</u>	<u>362</u>

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2021

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Wages	73,242	73,242	73,498	73,498
Employer's NIC and pensions	824	824	789	789
Training	160	160	209	209
Staff welfare	378	378	510	510
Staff uniform	157	157	162	162
Rent	3,000	3,000	3,400	3,400
Repairs & maintenance	75	75	2,623	2,623
Insurance	344	344	328	328
Cleaning	752	752	727	727
Travel	-	-	26	26
Accountancy and payroll fees	1,286	1,286	1,360	1,360
Ofsted fee	35	35	35	35
Printing, postage and stationery	360	360	435	435
Milk and refreshments	331	331	658	658
Activity materials	396	396	645	645
Website design and costs	57	57	57	57
Equipment and tools	125	125	770	770
Sundry	-	-	409	409
Children's events and gifts	302	302	434	434
	<u>81,824</u>	<u>81,824</u>	<u>87,075</u>	<u>87,075</u>

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>595</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	73,242	73,498
Employer contributions to pension plans	824	789
	<u>74,066</u>	<u>74,287</u>

The average head count of employees during the year was 10 (2020: 15).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £824 (2020: £789).

11. Trustee remuneration and expenses

No emoluments or expenses were paid to the Trustees during the year

Fish And Bricks Pre-School at Gateway Baptist Church

Notes to the Financial Statements *(continued)*

Year ended 31st March 2021

12. Debtors

	2021	2020
	£	£
Trade debtors	48	-
Prepayments and accrued income	254	299
	<u>302</u>	<u>299</u>

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Social security and other taxes	146	150
Other creditors	1,707	3,172
	<u>1,853</u>	<u>3,322</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1st April 2020	Income	Expenditure	At 31st March 2021
	£	£	£	£
General funds	<u>80,439</u>	<u>84,154</u>	<u>(81,824)</u>	<u>82,769</u>

	At 1st April 2019	Income	Expenditure	At 31st March 2020
	£	£	£	£
General funds	<u>66,642</u>	<u>100,872</u>	<u>(87,075)</u>	<u>80,439</u>