

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 Hobbs

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.

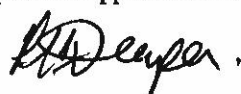
STRUCTURE, GOVERNANCE AND MANAGEMENT

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	104,248	104,248	95,341
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		69,554	69,554	82,769
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 on17/10/2023
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	<u>1,263</u>	<u>748</u>
	<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>

