

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**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>2</b>
Statement of financial activities	<b>3</b>
Statement of financial position	<b>4</b>
Notes to the financial statements	<b>5</b>

## 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

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

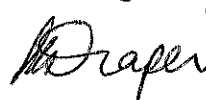
#### STRUCTURE, GOVERNANCE AND MANAGEMENT

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 £
<b>Income and endowments</b>				
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
<b>Total income</b>		<u>147,369</u>	<u>147,369</u>	<u>128,158</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	8	<u>125,437</u>	<u>125,437</u>	<u>113,858</u>
<b>Total expenditure</b>		<u>125,437</u>	<u>125,437</u>	<u>113,858</u>
<b>Net income and net movement in funds</b>		<u>21,932</u>	<u>21,932</u>	<u>14,300</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		92,122	92,122	77,822
<b>Total funds carried forward</b>		<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 £	£
<b>Current assets</b>					
Debtors	12	1,075		773	
Cash at bank and in hand		<u>113,922</u>		<u>94,745</u>	
		114,997		95,518	
<b>Creditors: amounts falling due within one year</b>	13	<u>943</u>		<u>3,396</u>	
<b>Net current assets</b>			<u>114,054</u>		<u>92,122</u>
<b>Total assets less current liabilities</b>			<u>114,054</u>		<u>92,122</u>
<b>Funds of the charity</b>					
Unrestricted funds			<u>114,054</u>		<u>92,122</u>
<b>Total charity funds</b>	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	<u>90</u>	<u>90</u>	<u>195</u>	<u>195</u>
	<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	<u>881</u>	<u>881</u>	<u>695</u>	<u>695</u>
	<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	<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	<u>77,822</u>	<u>128,158</u>	<u>(113,858)</u>	<u>92,122</u>