

KETTON EARLY BIRDS PRE SCHOOL & OUT OF SCHOOL CARE

England & Wales · Charity number 1143035

Details

Other names	KETTON EARLY BIRDS PRE SCHOOL & OUT OF SCHOOL CARE
Status	Registered
Legal form	Charitable company
Company number	07031461
Registered	2011-07-22
Register	View on the Charity Commission register

Contact

Address	Church Walk Kedington Haverhill CB9 7QZ
Phone	01440709666
Email	kettonearlybirds@btconnect.com
Website	www.kettonearlybirds.co.uk

Activities

Objects: TO EHHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:-1) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;2) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Ketton Early Birds offer early years education to children of a pre school age and also offers breakfast and after school clubs during term times. We also offer holiday club when required.

Classification

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

Geography

- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£257,021	£251,128	-	-
2024-08-31	£232,560	£205,731	-	-
2023-08-31	£180,666	£201,548	-	-
2022-08-31	£186,221	£185,587	-	-
2021-08-31	£342,276	£328,742	-	-
2020-08-31	£178,661	£163,113	-	-

Trustees

Name	Role	Appointed
Carly Loveday		2015-05-24
Dr ZOE PALMER		2011-06-13
Emma Stevenson		2013-05-20
KERRY WILSON		2011-06-13

Accounts

REGISTERED COMPANY NUMBER: 07031461 (England and Wales)
REGISTERED CHARITY NUMBER: 1143035

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025
FOR
KETTON EARLY BIRDS**



Streets Hackett Griffey LLP
Accountants & Business Advisers
31 High Street
Haverhill
Suffolk
CB9 8AD

KETTON EARLY BIRDS

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KETTON EARLY BIRDS

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2025**

TRUSTEES

E Stevenson
R Elding
K Butler
K Tunstall
K Miller
K E Bell
E Harrison
R L Stringer
K Jones (resigned 3.10.2024)
D V Player

COMPANY SECRETARY

K Miller

REGISTERED OFFICE

Church Walk
Kedington
Haverhill
Suffolk
CB9 7QZ

**REGISTERED COMPANY
NUMBER**

07031461 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1143035

INDEPENDENT EXAMINER

Streets Hackett Griffey LLP
Accountants & Business Advisers
31 High Street
Haverhill
Suffolk
CB9 8AD

KETTON EARLY BIRDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective is to enhance the development and education of children under statutory school age for the benefit of the community.

The trustees have complied with the duty in Section 17 of the 2011 Charities Act with regard to the public benefit requirement.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charitable activity of the company is the operation of a pre school in accordance with the objective.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity are by way of fees rendered and local authority grants.

Reserves policy

The funds of the charity are applied in furtherance of its objectives and aims. It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover temporary timing differences in grant claims and to cover moderate shortfalls.

STRUCTURE, GOVERNANCE AND MANAGEMENT

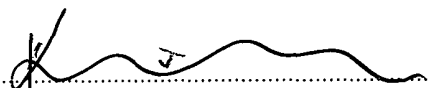
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. The recruitment and appointment of new trustees are in accordance with the constitution of the charity and re-elected at the Annual General Meeting.

Approved by order of the board of trustees on 15 APRIL 2025 and signed on its behalf by:


K Miller - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KETTON EARLY BIRDS**

Independent examiner's report to the trustees of Ketton Early Birds ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Jonathan Griffey FCCA CTA

Streets Hackett Griffey LLP
Accountants & Business Advisers
31 High Street
Haverhill
Suffolk
CB9 8AD

Date: 15 May 2026

KETTON EARLY BIRDS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Other grants		-	-	-	500
Fees		85,177	-	85,177	78,270
Local authority grant		154,367	-	154,367	137,790
Other trading activities	2	7,188	-	7,188	9,819
Investment income	3	943	-	943	910
Other income		9,346	-	9,346	5,271
Total		<u>257,021</u>	<u>-</u>	<u>257,021</u>	<u>232,560</u>
EXPENDITURE ON					
Charitable activities					
Operational costs of pre-school		<u>251,128</u>	<u>-</u>	<u>251,128</u>	<u>205,731</u>
NET INCOME		5,893	-	5,893	26,829
RECONCILIATION OF FUNDS					
Total funds brought forward		86,411	-	86,411	59,582
TOTAL FUNDS CARRIED FORWARD		<u>92,304</u>	<u>-</u>	<u>92,304</u>	<u>86,411</u>

The notes form part of these financial statements

KETTON EARLY BIRDS

STATEMENT OF FINANCIAL POSITION 31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	10,578	-	10,578	11,790
CURRENT ASSETS					
Debtors	8	1,364	-	1,364	1,704
Cash at bank and in hand		87,491	-	87,491	78,863
		<u>88,855</u>	<u>-</u>	<u>88,855</u>	<u>80,567</u>
CREDITORS					
Amounts falling due within one year	9	(7,129)	-	(7,129)	(5,946)
NET CURRENT ASSETS		<u>81,726</u>	<u>-</u>	<u>81,726</u>	<u>74,621</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>92,304</u>	<u>-</u>	<u>92,304</u>	<u>86,411</u>
NET ASSETS		<u>92,304</u>	<u>-</u>	<u>92,304</u>	<u>86,411</u>
FUNDS	10				
Unrestricted funds				92,304	86,411
TOTAL FUNDS				<u>92,304</u>	<u>86,411</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

KETTON EARLY BIRDS

STATEMENT OF FINANCIAL POSITION - continued
31 AUGUST 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 APRIL 2025 and were signed on its behalf by:


.....
K E Bell - Trustee


.....
R L Stringer - Trustee

KETTON EARLY BIRDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property - at varying rates on cost

The policy of the charity is to capitalise fixed asset expenditure greater than £1,000.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	7,188	9,491
Other receipts	-	328
	<u>7,188</u>	<u>9,819</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>943</u>	<u>910</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>1,212</u>	<u>1,359</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
	18	16
Childcare & administration	<u>18</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

The average number of employees includes full time and part time staff.

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

7. TANGIBLE FIXED ASSETS

	Improvements to property £
COST	
At 1 September 2024 and 31 August 2025	30,557
DEPRECIATION	
At 1 September 2024	18,767
Charge for year	1,212
At 31 August 2025	19,979
NET BOOK VALUE	
At 31 August 2025	10,578
At 31 August 2024	11,790

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	1,364	1,354
Other debtors	-	350
	<u>1,364</u>	<u>1,704</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,969	469
Other creditors	1,322	1,138
Accrued expenses	2,838	4,339
	<u>7,129</u>	<u>5,946</u>

10. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	86,411	5,893	92,304
TOTAL FUNDS	<u>86,411</u>	<u>5,893</u>	<u>92,304</u>

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	257,021	(251,128)	5,893
TOTAL FUNDS	<u>257,021</u>	<u>(251,128)</u>	<u>5,893</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	59,582	26,829	86,411
TOTAL FUNDS	<u>59,582</u>	<u>26,829</u>	<u>86,411</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,560	(205,731)	26,829
TOTAL FUNDS	<u>232,560</u>	<u>(205,731)</u>	<u>26,829</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
~~Unrestricted funds~~			
~~General fund~~	~~59,582~~	~~32,722~~	~~92,304~~
TOTAL FUNDS	<u>59,582</u>	<u>32,722</u>	<u>92,304</u>

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	489,581	(456,859)	32,722
TOTAL FUNDS	<u>489,581</u>	<u>(456,859)</u>	<u>32,722</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

Accounts

REC

REGISTERED COMPANY NUMBER: 07031461 (England and Wales)
REGISTERED CHARITY NUMBER: 1143035

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024
FOR
KETTON EARLY BIRDS**

Streets Hackett Griffey LLP
Accountants & Business Advisers
31 High Street
Haverhill
Suffolk
CB9 8AD

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COMPANIES HOUSE

KETTON EARLY BIRDS

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KETTON EARLY BIRDS

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2024

TRUSTEES	G Covington (resigned 6.6.2024) E Stevenson R Elding K Butler K Tunstall K Miller K E Bell E Harrison R L Stringer K Jones (resigned 3.10.2024) D V Player (appointed 25.1.2024)
COMPANY SECRETARY	K Miller
REGISTERED OFFICE	Church Walk Kedington Haverhill Suffolk CB9 7QZ
REGISTERED COMPANY NUMBER	07031461 (England and Wales)
REGISTERED CHARITY NUMBER	1143035
INDEPENDENT EXAMINER	Streets Hackett Griffey LLP Accountants & Business Advisers 31 High Street Haverhill Suffolk CB9 8AD

KETTON EARLY BIRDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective is to enhance the development and education of children under statutory school age for the benefit of the community.

The trustees have complied with the duty in Section 17 of the 2011 Charities Act with regard to the public benefit requirement.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charitable activity of the company is the operation of a pre school in accordance with the objective.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity are by way of fees rendered and local authority grants.

Reserves policy

The funds of the charity are applied in furtherance of its objectives and aims. It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover temporary timing differences in grant claims and to cover moderate shortfalls.

STRUCTURE, GOVERNANCE AND MANAGEMENT

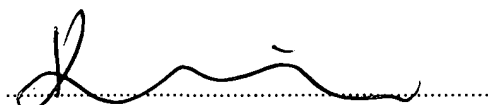
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. The recruitment and appointment of new trustees are in accordance with the constitution of the charity and re-elected at the Annual General Meeting.

Approved by order of the board of trustees on 23 APRIL 2025 and signed on its behalf by:


K Miller - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KETTON EARLY BIRDS**

Independent examiner's report to the trustees of Ketton Early Birds ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

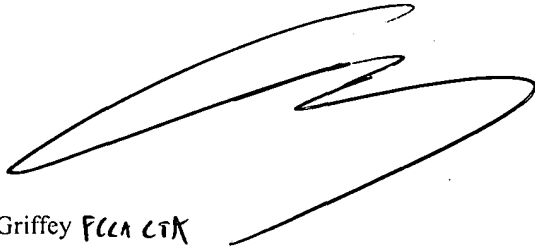
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Jonathan Griffey *FCIA CMA*

Streets Hackett Griffey LLP
Accountants & Business Advisers
31 High Street
Haverhill
Suffolk
CB9 8AD

Date: *24 Mar 2025*

KETTON EARLY BIRDS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Other grants		500	-	500	-
Fees		78,270	-	78,270	80,908
Local authority grant		137,790	-	137,790	91,720
Other trading activities	2	9,819	-	9,819	2,297
Investment income	3	910	-	910	359
Other income		5,271	-	5,271	5,382
Total		<u>232,560</u>	<u>-</u>	<u>232,560</u>	<u>180,666</u>
EXPENDITURE ON					
Charitable activities					
Operational costs of pre-school		<u>205,731</u>	<u>-</u>	<u>205,731</u>	<u>201,548</u>
NET INCOME/(EXPENDITURE)		26,829	-	26,829	(20,882)
RECONCILIATION OF FUNDS					
Total funds brought forward		59,582	-	59,582	80,464
TOTAL FUNDS CARRIED FORWARD		<u><u>86,411</u></u>	<u><u>-</u></u>	<u><u>86,411</u></u>	<u><u>59,582</u></u>

The notes form part of these financial statements

KETTON EARLY BIRDS

STATEMENT OF FINANCIAL POSITION 31 AUGUST 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	11,790	-	11,790	13,149
CURRENT ASSETS					
Debtors	8	1,704	-	1,704	3,514
Cash at bank and in hand		78,863	-	78,863	48,356
		<u>80,567</u>	<u>-</u>	<u>80,567</u>	<u>51,870</u>
CREDITORS					
Amounts falling due within one year	9	(5,946)	-	(5,946)	(5,437)
NET CURRENT ASSETS		<u>74,621</u>	<u>-</u>	<u>74,621</u>	<u>46,433</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>86,411</u>	<u>-</u>	<u>86,411</u>	<u>59,582</u>
NET ASSETS		<u>86,411</u>	<u>-</u>	<u>86,411</u>	<u>59,582</u>
FUNDS	10				
Unrestricted funds				86,411	59,582
TOTAL FUNDS				<u>86,411</u>	<u>59,582</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

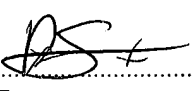
The notes form part of these financial statements

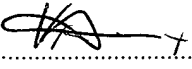
KETTON EARLY BIRDS

STATEMENT OF FINANCIAL POSITION - continued
31 AUGUST 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 APRIL 2025 and were signed on its behalf by:

 Lebekah Stringer
Trustee

 Katherine Bell
Trustee

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property - at varying rates on cost

The policy of the charity is to capitalise fixed asset expenditure greater than £1,000.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	9,492	1,948
Other receipts	327	349
	<u>9,819</u>	<u>2,297</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	910	359
	<u>910</u>	<u>359</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	1,359	1,527
	<u>1,359</u>	<u>1,527</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
	16	15
Childcare & administration	<u>16</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

The average number of employees includes full time and part time staff.

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2024

7. TANGIBLE FIXED ASSETS

	Improvements to property £
COST	
At 1 September 2023 and 31 August 2024	30,557
DEPRECIATION	
At 1 September 2023	17,408
Charge for year	1,359
At 31 August 2024	18,767
NET BOOK VALUE	
At 31 August 2024	11,790
At 31 August 2023	13,149

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	1,354	1,669
Other debtors	350	1,845
	<u>1,704</u>	<u>3,514</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	469	537
Other creditors	1,138	2,500
Accrued expenses	4,339	2,400
	<u>5,946</u>	<u>5,437</u>

10. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	59,582	26,829	86,411
TOTAL FUNDS	<u>59,582</u>	<u>26,829</u>	<u>86,411</u>

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2024

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,560	(205,731)	26,829
	<u>232,560</u>	<u>(205,731)</u>	<u>26,829</u>
TOTAL FUNDS	<u>232,560</u>	<u>(205,731)</u>	<u>26,829</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	80,464	(20,882)	59,582
	<u>80,464</u>	<u>(20,882)</u>	<u>59,582</u>
TOTAL FUNDS	<u>80,464</u>	<u>(20,882)</u>	<u>59,582</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	180,666	(201,548)	(20,882)
	<u>180,666</u>	<u>(201,548)</u>	<u>(20,882)</u>
TOTAL FUNDS	<u>180,666</u>	<u>(201,548)</u>	<u>(20,882)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	80,464	5,947	86,411
	<u>80,464</u>	<u>5,947</u>	<u>86,411</u>
TOTAL FUNDS	<u>80,464</u>	<u>5,947</u>	<u>86,411</u>

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2024

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	413,226	(407,279)	5,947
TOTAL FUNDS	<u>413,226</u>	<u>(407,279)</u>	<u>5,947</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023
FOR
KETTON EARLY BIRDS**

Hackett Griffey LLP
Chartered Certified Accountants
31 High Street
Haverhill
Suffolk
CB9 8AD



KETTON EARLY BIRDS

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KETTON EARLY BIRDS

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2023

TRUSTEES	Dr Z Palmer (resigned 14.6.2023) G Covington E Stevenson Mrs C A Loveday (resigned 14.6.2023) R Elding K Butler K Tunstall K Miller K E Bell E Harrison R L Stringer K Jones (appointed 14.6.2023) D V Player (appointed 25.1.2024)
COMPANY SECRETARY	K Miller
REGISTERED OFFICE	Church Walk Kedington Haverhill Suffolk CB9 7QZ
REGISTERED COMPANY NUMBER	07031461 (England and Wales)
REGISTERED CHARITY NUMBER	1143035
INDEPENDENT EXAMINER	Hackett Griffey LLP Chartered Certified Accountants 31 High Street Haverhill Suffolk CB9 8AD

KETTON EARLY BIRDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective is to enhance the development and education of children under statutory school age for the benefit of the community.

The trustees have complied with the duty in Section 17 of the 2011 Charities Act with regard to the public benefit requirement.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charitable activity of the company is the operation of a pre school in accordance with the objective.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity are by way of fees rendered and local authority grants.

Reserves policy

The funds of the charity are applied in furtherance of its objectives and aims. It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover temporary timing differences in grant claims and to cover moderate shortfalls.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. The recruitment and appointment of new trustees are in accordance with the constitution of the charity and re-elected at the Annual General Meeting.

Approved by order of the board of trustees on 21st May 2023 and signed on its behalf by:



K Miller - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KETTON EARLY BIRDS**

Independent examiner's report to the trustees of Ketton Early Birds ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Jonathan Griffey

Hackett Griffey LLP
Chartered Certified Accountants
31 High Street
Haverhill
Suffolk
CB9 8AD

Date: 23 May 2024

KETTON EARLY BIRDS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Other grants		-	-	-	500
Fees		80,908	-	80,908	59,563
Local authority grant		91,720	-	91,720	119,710
CJRS Grants		-	-	-	448
Other trading activities	2	2,297	-	2,297	1,081
Investment income	3	359	-	359	11
Other income		5,382	-	5,382	4,814
Total		<u>180,666</u>	<u>-</u>	<u>180,666</u>	<u>186,127</u>
EXPENDITURE ON					
Charitable activities					
Operational costs of pre-school		<u>201,548</u>	<u>-</u>	<u>201,548</u>	<u>185,587</u>
NET INCOME/(EXPENDITURE)		(20,882)	-	(20,882)	540
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>80,464</u>	<u>-</u>	<u>80,464</u>	<u>79,924</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>59,582</u></u>	<u><u>-</u></u>	<u><u>59,582</u></u>	<u><u>80,464</u></u>

The notes form part of these financial statements

KETTON EARLY BIRDS

STATEMENT OF FINANCIAL POSITION 31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	13,149	-	13,149	7,301
CURRENT ASSETS					
Debtors	8	3,514	-	3,514	2,036
Cash at bank and in hand		48,356	-	48,356	103,076
		<u>51,870</u>	<u>-</u>	<u>51,870</u>	<u>105,112</u>
CREDITORS					
Amounts falling due within one year	9	(5,437)	-	(5,437)	(7,116)
NET CURRENT ASSETS		<u>46,433</u>	<u>-</u>	<u>46,433</u>	<u>97,996</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		59,582	-	59,582	105,297
ACCRUALS AND DEFERRED INCOME	10	-	-	-	(24,833)
NET ASSETS		<u>59,582</u>	<u>-</u>	<u>59,582</u>	<u>80,464</u>
FUNDS	11				
Unrestricted funds				59,582	80,464
TOTAL FUNDS				<u>59,582</u>	<u>80,464</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

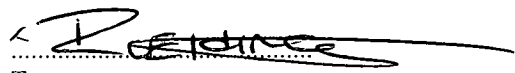
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

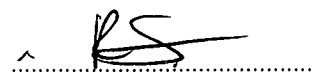
KETTON EARLY BIRDS

STATEMENT OF FINANCIAL POSITION - continued
31 AUGUST 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 MAY 2024..... and were signed on its behalf by:


Trustee
NAME RACHEL ELOING


Trustee
NAME REBEKAH STRINGER

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property - at varying rates on cost

The policy of the charity is to capitalise fixed asset expenditure greater than £1,000.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	1,948	54
Other receipts	349	1,027
	<u>2,297</u>	<u>1,081</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	359	11
	<u>359</u>	<u>11</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	1,527	897
	<u>1,527</u>	<u>897</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
	15	15
Childcare & administration	<u>15</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

The average number of employees includes full time and part time staff.

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

7. TANGIBLE FIXED ASSETS

	Improvements to property £
COST	
At 1 September 2022	23,182
Additions	7,375
At 31 August 2023	30,557
DEPRECIATION	
At 1 September 2022	15,881
Charge for year	1,527
At 31 August 2023	17,408
NET BOOK VALUE	
At 31 August 2023	13,149
At 31 August 2022	7,301

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	1,669	1,688
Other debtors	1,845	348
	3,514	2,036

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	537	622
Other creditors	2,500	2,636
Accrued expenses	2,400	3,858
	5,437	7,116

10. ACCRUALS AND DEFERRED INCOME

	2023	2022
	£	£
Deferred government grants	-	24,833

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

11. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	80,464	(20,882)	59,582
TOTAL FUNDS	<u>80,464</u>	<u>(20,882)</u>	<u>59,582</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	180,666	(201,548)	(20,882)
TOTAL FUNDS	<u>180,666</u>	<u>(201,548)</u>	<u>(20,882)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	79,924	540	80,464
TOTAL FUNDS	<u>79,924</u>	<u>540</u>	<u>80,464</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,127	(185,587)	540
TOTAL FUNDS	<u>186,127</u>	<u>(185,587)</u>	<u>540</u>

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	79,924	(20,342)	59,582
TOTAL FUNDS	<u>79,924</u>	<u>(20,342)</u>	<u>59,582</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	366,793	(387,135)	(20,342)
TOTAL FUNDS	<u>366,793</u>	<u>(387,135)</u>	<u>(20,342)</u>

12. RELATED PARTY DISCLOSURES

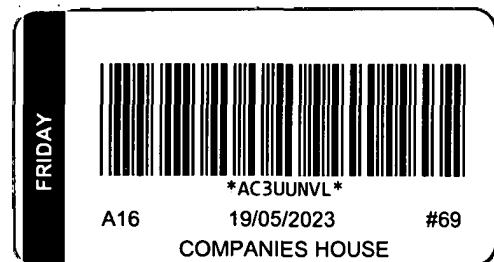
There were no related party transactions for the year ended 31 August 2023.

Accounts

05/05/23
REGISTERED COMPANY NUMBER: 07031461 (England and Wales)
REGISTERED CHARITY NUMBER: 1143035

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022
FOR
KETTON EARLY BIRDS**

Hackett Griffey LLP
Chartered Certified Accountants
31 High Street
Haverhill
Suffolk
CB9 8AD



KETTON EARLY BIRDS

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KETTON EARLY BIRDS

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2022

TRUSTEES

Dr Z Palmer
G Covington
E Stevenson
C A Loveday
R Elding
A Rule
A Brooker (resigned 24.5.2022)
K Butler
K Tunstall
K Miller (appointed 24.5.2022)
K E Bell (appointed 24.5.2022)
E Harrison (appointed 24.5.2022)
R L Stringer (appointed 24.5.2022)

COMPANY SECRETARY

K Miller

REGISTERED OFFICE

Church Walk
Kedington
Haverhill
Suffolk
CB9 7QZ

REGISTERED COMPANY NUMBER

07031461 (England and Wales)

REGISTERED CHARITY NUMBER

1143035

INDEPENDENT EXAMINER

Hackett Griffey LLP
Chartered Certified Accountants
31 High Street
Haverhill
Suffolk
CB9 8AD

KETTON EARLY BIRDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective is to enhance the development and education of children under statutory school age for the benefit of the community.

The trustees have complied with the duty in Section 17 of the 2011 Charities Act with regard to the public benefit requirement.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charitable activity of the company is the operation of a pre school in accordance with the objective.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity are by way of fees rendered and local authority grants.

Reserves policy

The funds of the charity are applied in furtherance of its objectives and aims. It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover temporary timing differences in grant claims and to cover moderate shortfalls.

STRUCTURE, GOVERNANCE AND MANAGEMENT

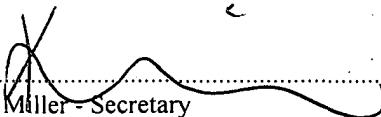
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. The recruitment and appointment of new trustees are in accordance with the constitution of the charity and re-elected at the Annual General Meeting.

Approved by order of the board of trustees on 17 Nov 2023 and signed on its behalf by:


K Miller - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KETTON EARLY BIRDS**

Independent examiner's report to the trustees of Ketton Early Birds ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Jonathan Griffey
Hackett Griffey LLP
Chartered Certified Accountants
31 High Street
Haverhill
Suffolk
CB9 8AD

Date: 18 May 2023

KETTON EARLY BIRDS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Other grants		500	-	500	8,208
Fees		59,563	-	59,563	47,197
Local authority grant		119,710	-	119,710	88,806
CJRS Grants		448	-	448	3,619
West Suffolk Council Covid 19 Business Grant		-	-	-	8,803
Other trading activities	2	1,081	-	1,081	2,801
Investment income	3	11	-	11	8
Other income		4,814	-	4,814	4,173
Total		<u>186,127</u>	<u>-</u>	<u>186,127</u>	<u>163,615</u>
EXPENDITURE ON					
Charitable activities					
Operational costs of pre-school		<u>185,587</u>	<u>-</u>	<u>185,587</u>	<u>165,629</u>
NET INCOME/(EXPENDITURE)		540	-	540	(2,014)
RECONCILIATION OF FUNDS					
Total funds brought forward		79,924	-	79,924	81,938
TOTAL FUNDS CARRIED FORWARD		<u><u>80,464</u></u>	<u><u>-</u></u>	<u><u>80,464</u></u>	<u><u>79,924</u></u>

The notes form part of these financial statements

KETTON EARLY BIRDS

STATEMENT OF FINANCIAL POSITION 31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	7,301	-	7,301	8,198
CURRENT ASSETS					
Debtors	8	2,036	-	2,036	1,969
Cash at bank and in hand		103,076	-	103,076	93,939
		<u>105,112</u>	<u>-</u>	<u>105,112</u>	<u>95,908</u>
CREDITORS					
Amounts falling due within one year	9	(7,116)	-	(7,116)	(5,181)
NET CURRENT ASSETS		<u>97,996</u>	<u>-</u>	<u>97,996</u>	<u>90,727</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		105,297	-	105,297	98,925
ACCRUALS AND DEFERRED INCOME	10	(24,833)	-	(24,833)	(19,001)
NET ASSETS		<u>80,464</u>	<u>-</u>	<u>80,464</u>	<u>79,924</u>
FUNDS	11				
Unrestricted funds				80,464	79,924
TOTAL FUNDS				<u>80,464</u>	<u>79,924</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

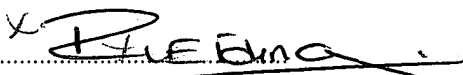
The notes form part of these financial statements

KETTON EARLY BIRDS

STATEMENT OF FINANCIAL POSITION - continued
31 AUGUST 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 May 2023 and were signed on its behalf by:


~~CA Loveday - Trustee~~
R. ELDING


Z Palmer - Trustee

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property - at varying rates on cost

The policy of the charity is to capitalise fixed asset expenditure greater than £1,000.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	54	2,679
Other receipts	1,027	122
	<u>1,081</u>	<u>2,801</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	11	8
	<u>11</u>	<u>8</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	897	1,983
	<u>897</u>	<u>1,983</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
	15	15
Childcare & administration	<u>15</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

The average number of employees includes full time and part time staff.

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

7. TANGIBLE FIXED ASSETS

	Improvements to property £
COST	
At 1 September 2021 and 31 August 2022	23,182
DEPRECIATION	
At 1 September 2021	14,984
Charge for year	897
At 31 August 2022	15,881
NET BOOK VALUE	
At 31 August 2022	7,301
At 31 August 2021	8,198

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	1,688	1,439
Other debtors	348	530
	<u>2,036</u>	<u>1,969</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	622	-
Other creditors	2,636	1,996
Accrued expenses	3,858	3,185
	<u>7,116</u>	<u>5,181</u>

10. ACCRUALS AND DEFERRED INCOME

	2022	2021
	£	£
Deferred government grants	<u>24,833</u>	<u>19,001</u>

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

11. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	79,924	540	80,464
TOTAL FUNDS	<u>79,924</u>	<u>540</u>	<u>80,464</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,127	(185,587)	540
TOTAL FUNDS	<u>186,127</u>	<u>(185,587)</u>	<u>540</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	81,938	(2,014)	79,924
TOTAL FUNDS	<u>81,938</u>	<u>(2,014)</u>	<u>79,924</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	163,615	(165,629)	(2,014)
TOTAL FUNDS	<u>163,615</u>	<u>(165,629)</u>	<u>(2,014)</u>

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	81,938	(1,474)	80,464
TOTAL FUNDS	<u>81,938</u>	<u>(1,474)</u>	<u>80,464</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,742	(351,216)	(1,474)
TOTAL FUNDS	<u>349,742</u>	<u>(351,216)</u>	<u>(1,474)</u>

12. RELATED PARTY DISCLOSURES

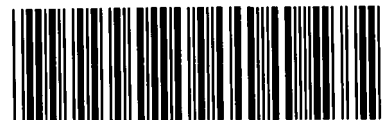
There were no related party transactions for the year ended 31 August 2022.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021
FOR
KETTON EARLY BIRDS**

Hackett Griffey LLP
Chartered Certified Accountants
31 High Street
Haverhill
Suffolk
CB9 8AD

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COMPANIES HOUSE

KETTON EARLY BIRDS

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Detailed Statement of Financial Activities	12 to 13

KETTON EARLY BIRDS

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2021

TRUSTEES

Dr Z Palmer
G Covington
E Stevenson
L Morley (resigned 24.11.2020)
C A Loveday
J Nichols (resigned 24.11.2020)
D Hook (resigned 24.11.2020)
H Cant (resigned 7.6.2021)
R Elding
A Rule
A Brooker (appointed 24.11.2020)
K Butler (appointed 24.11.2020)
K Tunstall (appointed 24.11.2020)
R Deeks (appointed 24.11.2020) (resigned 16.4.2021)
K Feeks (appointed 24.11.2020) (resigned 13.7.2021)
K Miller (appointed 24.11.2020) (resigned 12.7.2021)

COMPANY SECRETARY

K Miller

REGISTERED OFFICE

Church Walk
Kedington
Haverhill
Suffolk
CB9 7QZ

REGISTERED COMPANY NUMBER

07031461 (England and Wales)

REGISTERED CHARITY NUMBER

1143035

INDEPENDENT EXAMINER

Hackett Griffey LLP
Chartered Certified Accountants
31 High Street
Haverhill
Suffolk
CB9 8AD

KETTON EARLY BIRDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective is to enhance the development and education of children under statutory school age for the benefit of the community.

The trustees have complied with the duty in Section 17 of the 2011 Charities Act with regard to the public benefit requirement.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charitable activity of the company is the operation of a pre school in accordance with the objective.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity are by way of fees rendered and local authority grants.

Reserves policy

The funds of the charity are applied in furtherance of its objectives and aims. It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover temporary timing differences in grant claims and to cover moderate shortfalls.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. The recruitment and appointment of new trustees are in accordance with the constitution of the charity and re-elected at the Annual General Meeting.

Covid 19

The trustees have considered the impact of Covid -19 on the Charity. They have concluded that the measures and safeguards the Charity has implemented including the grant funding has helped minimise the risks and uncertainties facing the Charity and the sector in general.

Approved by order of the board of trustees on 19 May 2022 and signed on its behalf by:



K Miller - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KETTON EARLY BIRDS**

Independent examiner's report to the trustees of Ketton Early Birds ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

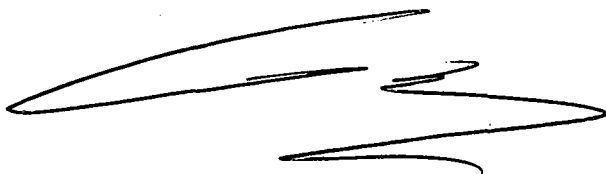
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Jonathan Griffey
Hackett Griffey LLP
Chartered Certified Accountants
31 High Street
Haverhill
Suffolk
CB9 8AD

Date: 19 May 2022

KETTON EARLY BIRDS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Other grants		8,208	-	8,208	707
Fees		47,197	-	47,197	47,253
Local authority grant		88,806	-	88,806	113,298
CJRS Grants		3,619	-	3,619	4,914
West Suffolk Council Covid 19 Business Grant		8,803	-	8,803	10,000
Other trading activities	2	2,801	-	2,801	716
Investment income	3	8	-	8	39
Other income		4,173	-	4,173	1,734
Total		163,615	-	163,615	178,661
 EXPENDITURE ON					
Charitable activities					
Operational costs of pre-school		165,629	-	165,629	163,113
NET INCOME/(EXPENDITURE)		(2,014)	-	(2,014)	15,548
 RECONCILIATION OF FUNDS					
Total funds brought forward		81,938	-	81,938	66,390
TOTAL FUNDS CARRIED FORWARD		79,924	-	79,924	81,938

The notes form part of these financial statements

KETTON EARLY BIRDS

STATEMENT OF FINANCIAL POSITION 31 AUGUST 2021

	Notes	Unrestricted fund £	Restricted fund £	2021. Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	8,198	-	8,198	10,181
CURRENT ASSETS					
Debtors	8	1,969	-	1,969	271
Cash at bank and in hand		93,939	-	93,939	101,595
		<u>95,908</u>	<u>-</u>	<u>95,908</u>	<u>101,866</u>
CREDITORS					
Amounts falling due within one year	9	(5,181)	-	(5,181)	(7,169)
NET CURRENT ASSETS		<u>90,727</u>	<u>-</u>	<u>90,727</u>	<u>94,697</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		98,925	-	98,925	104,878
ACCRUALS AND DEFERRED INCOME	10	(19,001)	-	(19,001)	(22,940)
NET ASSETS		<u>79,924</u>	<u>-</u>	<u>79,924</u>	<u>81,938</u>
FUNDS	11				
Unrestricted funds				79,924	81,938
TOTAL FUNDS				<u>79,924</u>	<u>81,938</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

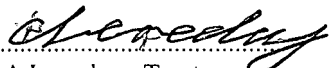
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

KETTON EARLY BIRDS

STATEMENT OF FINANCIAL POSITION - continued
31 AUGUST 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 Dec 2021 and were signed on its behalf by:


C A Loveday - Trustee


Z Palmer - Trustee

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property - at varying rates on cost

The policy of the charity is to capitalise fixed asset expenditure greater than £1,000.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	2,679	544
Other receipts	122	172
	<u>2,801</u>	<u>716</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	8	39
	<u>8</u>	<u>39</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	1,983	2,136
	<u>1,983</u>	<u>2,136</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
	15	16
Childcare & administration	<u>15</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

The average number of employees includes full time and part time staff.

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

7. TANGIBLE FIXED ASSETS

	Improvements to property £
COST	
At 1 September 2020 and 31 August 2021	<u>23,182</u>
DEPRECIATION	
At 1 September 2020	13,001
Charge for year	<u>1,983</u>
At 31 August 2021	<u>14,984</u>
NET BOOK VALUE	
At 31 August 2021	<u>8,198</u>
At 31 August 2020	<u>10,181</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	1,439	271
Other debtors	<u>530</u>	<u>-</u>
	<u>1,969</u>	<u>271</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	228
Other creditors	1,996	4,581
Accrued expenses	<u>3,185</u>	<u>2,360</u>
	<u>5,181</u>	<u>7,169</u>

10. ACCRUALS AND DEFERRED INCOME

	2021	2020
	£	£
Deferred government grants	<u>19,001</u>	<u>22,940</u>

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

11. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	81,938	(2,014)	79,924
TOTAL FUNDS	<u>81,938</u>	<u>(2,014)</u>	<u>79,924</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	163,615	(165,629)	(2,014)
TOTAL FUNDS	<u>163,615</u>	<u>(165,629)</u>	<u>(2,014)</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	66,390	15,548	81,938
TOTAL FUNDS	<u>66,390</u>	<u>15,548</u>	<u>81,938</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,661	(163,113)	15,548
TOTAL FUNDS	<u>178,661</u>	<u>(163,113)</u>	<u>15,548</u>

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	66,390	13,534	79,924
TOTAL FUNDS	<u>66,390</u>	<u>13,534</u>	<u>79,924</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	342,276	(328,742)	13,534
TOTAL FUNDS	<u>342,276</u>	<u>(328,742)</u>	<u>13,534</u>

12. RELATED PARTY DISCLOSURES

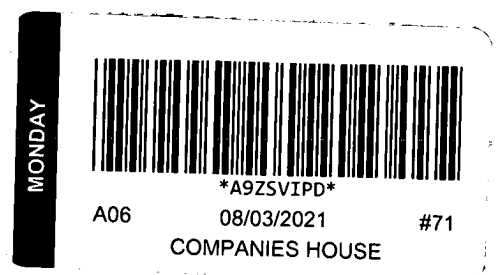
There were no related party transactions for the year ended 31 August 2021.

Accounts

REGISTERED COMPANY NUMBER: 07031461 (England and Wales)
REGISTERED CHARITY NUMBER: 1143035

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020
FOR
KETTON EARLY BIRDS**

Hackett Griffey LLP
Chartered Certified Accountants
31 High Street
Haverhill
Suffolk
CB9 8AD



KETTON EARLY BIRDS

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

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KETTON EARLY BIRDS

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2020**

TRUSTEES

Dr Z Palmer
G Covington
E Stevenson
L Morley
C A Loveday
J Nichols
D Hook
H Cant
R Elding
A Rule

COMPANY SECRETARY

G Covington

REGISTERED OFFICE

Church Walk
Kedington
Haverhill
Suffolk
CB9 7QZ

REGISTERED COMPANY NUMBER 07031461 (England and Wales)

REGISTERED CHARITY NUMBER 1143035

INDEPENDENT EXAMINER

Hackett Griffey LLP
Chartered Certified Accountants
31 High Street
Haverhill
Suffolk
CB9 8AD

KETTON EARLY BIRDS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective is to enhance the development and education of children under statutory school age for the benefit of the community.

The trustees have complied with the duty in Section 17 of the 2011 Charities Act with regard to the public benefit requirement.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charitable activity of the company is the operation of a pre school in accordance with the objective.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity are by way of fees rendered and local authority grants.

Reserves policy

The funds of the charity are applied in furtherance of its objectives and aims. It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover temporary timing differences in grant claims and to cover moderate shortfalls.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

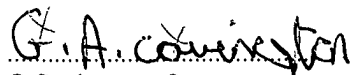
Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. The recruitment and appointment of new trustees are in accordance with the constitution of the charity and re-elected at the Annual General Meeting.

Covid 19

The trustees have considered the impact of Covid -19 on the Charity. They have concluded that the measures and safeguards the Charity has implemented including the grant funding has helped minimise the risks and uncertainties facing the Charity and the sector in general.

Approved by order of the board of trustees on 6 February 2021 and signed on its behalf by:



G Covington - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KETTON EARLY BIRDS**

Independent examiner's report to the trustees of Ketton Early Birds ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Jonathan Griffey
Hackett Griffey LLP
Chartered Certified Accountants
31 High Street
Haverhill
Suffolk
CB9 8AD

Date: 5 March 2021

KETTON EARLY BIRDS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Other grants		707	-	707	1,707
Fees		47,253	-	47,253	69,754
Local authority grant		113,298	-	113,298	90,235
CJRS Grants		4,914	-	4,914	-
West Suffolk Council Covid 19 Business Grant		10,000	-	10,000	-
Other trading activities	2	716	-	716	2,589
Investment income	3	39	-	39	35
Other income		1,734	-	1,734	3,692
Total		178,661	-	178,661	168,012
EXPENDITURE ON					
Charitable activities					
Operational costs of pre-school		163,113	-	163,113	173,407
NET INCOME/(EXPENDITURE)		15,548	-	15,548	(5,395)
RECONCILIATION OF FUNDS					
Total funds brought forward		66,390	-	66,390	71,785
TOTAL FUNDS CARRIED FORWARD		81,938	-	81,938	66,390

The notes form part of these financial statements

KETTON EARLY BIRDS

**STATEMENT OF FINANCIAL POSITION
AT 31 AUGUST 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	7	10,181	-	10,181	10,967
CURRENT ASSETS					
Debtors	8	271	-	271	502
Cash at bank and in hand		101,595	-	101,595	84,977
		<u>101,866</u>	<u>-</u>	<u>101,866</u>	<u>85,479</u>
CREDITORS					
Amounts falling due within one year	9	(7,169)	-	(7,169)	(9,900)
NET CURRENT ASSETS		<u>94,697</u>	<u>-</u>	<u>94,697</u>	<u>75,579</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		104,878	-	104,878	86,546
ACCRUALS AND DEFERRED INCOME	10	(22,940)	-	(22,940)	(20,156)
NET ASSETS		<u>81,938</u>	<u>-</u>	<u>81,938</u>	<u>66,390</u>
FUNDS	11				
Unrestricted funds				81,938	66,390
TOTAL FUNDS				<u>81,938</u>	<u>66,390</u>

The notes form part of these financial statements

KETTON EARLY BIRDS

**STATEMENT OF FINANCIAL POSITION - CONTINUED
AT 31 AUGUST 2020**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

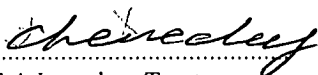
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 5 February 2021 and were signed on its behalf by:


C A Loveday -Trustee


Dr Z Palmer -Trustee

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property - at varying rates on cost

The policy of the charity is to capitalise fixed asset expenditure greater than £1,000.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	544	1,478
Other receipts	172	1,111
	<u>716</u>	<u>2,589</u>

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2020

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>39</u>	<u>35</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	<u>2,136</u>	<u>1,501</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
	16	17
Childcare & administration	<u>16</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

The average number of employees includes full time and part time staff.

7. TANGIBLE FIXED ASSETS

	Improvements to property £
COST	
At 1 September 2019	21,832
Additions	<u>1,350</u>
At 31 August 2020	<u>23,182</u>
DEPRECIATION	
At 1 September 2019	10,865
Charge for year	<u>2,136</u>
At 31 August 2020	<u>13,001</u>
NET BOOK VALUE	
At 31 August 2020	<u>10,181</u>
At 31 August 2019	<u>10,967</u>

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2020

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	271	420
Other debtors	-	82
	<u>271</u>	<u>502</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	228	495
Other creditors	4,581	4,137
Accrued expenses	2,360	5,268
	<u>7,169</u>	<u>9,900</u>

Deferred income relates to charitable activity funding received in advance.

10. ACCRUALS AND DEFERRED INCOME

	2020	2019
	£	£
Deferred government grants	<u>22,940</u>	<u>20,156</u>

11. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	66,390	15,548	81,938
	<u>66,390</u>	<u>15,548</u>	<u>81,938</u>
TOTAL FUNDS			
	<u>66,390</u>	<u>15,548</u>	<u>81,938</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	178,661	(163,113)	15,548
	<u>178,661</u>	<u>(163,113)</u>	<u>15,548</u>
TOTAL FUNDS			
	<u>178,661</u>	<u>(163,113)</u>	<u>15,548</u>

KETTON EARLY BIRDS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2020

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted Funds			
General fund	71,785	(5,395)	66,390
TOTAL FUNDS	<u>71,785</u>	<u>(5,395)</u>	<u>66,390</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	168,012	(173,407)	(5,395)
TOTAL FUNDS	<u>168,012</u>	<u>(173,407)</u>	<u>(5,395)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	71,785	10,153	81,938
TOTAL FUNDS	<u>71,785</u>	<u>10,153</u>	<u>81,938</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	346,673	(336,520)	10,153
TOTAL FUNDS	<u>346,673</u>	<u>(336,520)</u>	<u>10,153</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.