

Charity registration number 1145655

**CATERPILLAR PRE-SCHOOL OF BATTLE BAPTIST CHURCH  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

# CATERPILLAR PRE-SCHOOL OF BATTLE BAPTIST CHURCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr Ed Jones Mr John Southam Mrs Glenys Cornwell Mrs Sarah Hamilton
<b>Charity number</b>	1145655
<b>Principal address</b>	Battle Baptist Church Mount Street Battle East Sussex TN33 0EG
<b>Independent examiner</b>	Holland Harper LLP 26 High Street Battle East Sussex TN33 0EA

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# CATERPILLAR PRE-SCHOOL OF BATTLE BAPTIST CHURCH

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# CATERPILLAR PRE-SCHOOL OF BATTLE BAPTIST CHURCH

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 AUGUST 2023

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The trustees present their annual report and financial statements for the year ended 31 August 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### Objectives and activities

The charity's objects are the advancement of the education (including spiritual development) of children below compulsory school age and the provision of facilities for recreation of such children in the interests of social welfare and with the object of improving their conditions of life, by providing for all children without discrimination a safe and satisfying pre-school with a Christian environment where Christian beliefs and values are upheld. This will be in accordance with the mission of the church, which seeks to provide services to the community and to promote Christianity within it. The income and (at the discretion of the management committee) the capital of the Group shall be applied solely in furthering these objects. There has been no change in these objects during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

##### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure plus the estimated amounts of pay that would be due were the charity to make all its paid staff redundant. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Structure, governance and management

The charity is an unincorporated association governed by a constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Ed Jones

Mr John Southam

Mrs Glenys Cornwell

Mrs Sarah Hamilton

All the trustees named above served throughout the year, except where stated. They form a management committee and under the constitution must be members of Battle Baptist Church. Up to two other persons can be co-opted on to the committee and elected as trustees.

The trustees' report was approved by the Board of Trustees.

**Mr John Southam**

Trustee

Dated: 7 May 2024

# **CATERPILLAR PRE-SCHOOL OF BATTLE BAPTIST CHURCH**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF CATERPILLAR PRE-SCHOOL OF BATTLE BAPTIST CHURCH**

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I report to the trustees on my examination of the financial statements of Caterpillar Pre-School of Battle Baptist Church (the charity) for the year ended 31 August 2023.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

#### **Holland Harper LLP**

26 High Street  
Battle  
East Sussex  
TN33 0EA

Dated: 7 May 2024

# CATERPILLAR PRE-SCHOOL OF BATTLE BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income and endowments from:</b>			
Donations and legacies	3	118,824	126,671
Other income	4	165	12
<b>Total income</b>		<u>118,989</u>	<u>126,683</u>
Charitable activities	5	<u>131,807</u>	<u>118,742</u>
<b>Net income/(expenditure) and movement in funds</b>		<u>(12,818)</u>	<u>7,941</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 September 2022		<u>50,482</u>	<u>42,541</u>
<b>Fund balances at 31 August 2023</b>		<u><u>37,664</u></u>	<u><u>50,482</u></u>

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

# CATERPILLAR PRE-SCHOOL OF BATTLE BAPTIST CHURCH

## BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Cash at bank and in hand		45,246		59,435	
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>7,582</u>		<u>8,953</u>	
Net current assets			<u>37,664</u>		<u>50,482</u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>37,664</u>		<u>50,482</u>
			<u>37,664</u>		<u>50,482</u>

The financial statements were approved by the trustees on 7 May 2024

Mr John Southam  
Trustee

# CATERPILLAR PRE-SCHOOL OF BATTLE BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

#### Charity information

Caterpillar Pre-School of Battle Baptist Church is a unincorporated association governed by a constitution.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# CATERPILLAR PRE-SCHOOL OF BATTLE BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenses are shown inclusive of VAT.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held with banks.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CATERPILLAR PRE-SCHOOL OF BATTLE BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 3 Fees and grants

	2023	2022
	£	£
Fees	28,989	33,920
Grants	89,835	92,751
	<u>118,824</u>	<u>126,671</u>
<b>Grants</b>		
Grants from East Sussex County Council	88,335	90,251
Apprentice grant	1,500	2,500
	<u>89,835</u>	<u>92,751</u>

### 4 Other income

	2023	2022
	£	£
Sundry	<u>165</u>	<u>12</u>

### 5 Charitable activities

	2023	2022
	£	£
Staff costs	109,247	97,615
Training costs	799	887
Utilities	9,648	9,648
Insurance	807	784
Equipment and consumables	7,957	6,700
Stationery and telephone	1,020	944
Uniforms	226	569
Ofsted fees	35	35
DBS checks	166	75
Secretarial expenses and bookkeeping	1,440	1,035
Independent examiner's fee	462	450
	<u>131,807</u>	<u>118,742</u>
	<u>131,807</u>	<u>118,742</u>

# CATERPILLAR PRE-SCHOOL OF BATTLE BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number employees during the year was:

	2023 Number	2022 Number
Charitable work	6	6

### Employment costs

	2023 £	2022 £
Wages and salaries	109,247	97,615

There were no employees whose annual remuneration was more than £60,000.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Creditors: amounts falling due within one year

	2023 £	2022 £
Payments received on account	7,120	8,083
Other creditors	462	870
	7,582	8,953

### 10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	50,482	118,989	(131,807)	37,664

# CATERPILLAR PRE-SCHOOL OF BATTLE BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

### 10 Unrestricted funds

(Continued)

Previous year:	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	42,541	126,683	(118,742)	50,482

### 11 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).