

ROTHERFIELD VILLAGE PRE-SCHOOL

England & Wales · Charity number 1148519

Details

Status Registered

Legal form Charitable company

Company number [07856560](#)

Registered 2012-08-13

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

Contact

Address Rotherfield Pre-School
North Street
Rotherfield
Crowborough
East Sussex
TN6 3LX

Phone 01892853207

Email office@rotherfieldpre-school.co.uk

Website <http://www.rotherfieldpre-school.co.uk>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO ENHANCE 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, FAMILY LEARNING AND EXTENDED HOURS GROUPS, 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 IN THE LOCAL AREAS; 3. INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Rotherfield Village Pre-School provides an educational, interesting and enjoyable environment for children under school age.

Classification

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

Geography

- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£177,008	£164,815	-	-
2023-08-31	£137,481	£158,406	-	-
2022-08-31	£144,624	£143,740	-	-
2021-08-31	£137,917	£106,291	-	-
2020-08-31	£129,753	£129,516	-	-

Trustees

Name	Role	Appointed
Clair Turner	Chair	2021-03-27
Erin Papper		2024-09-01
Matthew Tear		2024-05-16

ROTHERFIELD VILLAGE PRE-SCHOOL

England & Wales - Charity number 1148519

Accounts

Company registration number: 07856560

Charity registration number: 1148519

Rotherfield Village Pre-School

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2024

Rotherfield Village Pre-School

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Rotherfield Village Pre-School

Reference and Administrative Details

Charity Registration Number

1148519

Company Registration Number

07856560

The charity is incorporated in England and Wales.

Registered Office

Rotherfield Village Pre-school North Street
Rotherfield
Crowborough
TN6 3LX

Independent Examiner

Redshield Business Solutions Limited
Chartered Accountants
Suite 3, 1 - 3 Warren Court
Park Road
Crowborough
East Sussex
TN6 2QX

Rotherfield Village Pre-School

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2024.

Objectives and activities

- Charity's Aim: To enhance the development and education of children under statutory school age by:
 - Offering inclusive early years education and care.
 - Encouraging community involvement, especially from parents and the local community..
 - Supporting family learning and promoting equal opportunities for all children regardless of background or ability.

- Affiliation: Operates in alignment with the Early Years Alliance.

Significant Activities

- Operated a nursery for pre-school children.
- Continued to claim Early Years Education Entitlement (EYEE) from East Sussex County Council.
- Supplemented income through parent-paid fees and fundraising activities to enhance facilities.

Public Benefit

- Trustees confirmed compliance with the Charity Commission's guidance on delivering public benefit.

.Achievements and Performance

- Ofsted Inspection (20 November 2019):
 - Rating: Outstanding
 - All assessed categories rated Outstanding:
 - Quality of education
 - Behaviour and attitudes
 - Personal development
 - Leadership and management

- Maintained Outstanding status from 2013 inspection.

Rotherfield Village Pre-School

Trustees' Report (continued)

Financial Review

- Financial Performance:
 - Surplus for 2024: £12,193
 - 2023: Deficit of £20,925
 - General reserves increased from £52,195 (2023) to £64,388 (2024).
- Trustees consider the current reserves sufficient to continue fulfilling the charity's objectives for 2024-2025.

Structure, Governance and Management

- Legal Status:
 - A charitable company limited by guarantee (Company No: 07856560, Charity No: 1148519).
 - Governed by its Articles of Association.
- Winding-up Clause:
 - On dissolution, any remaining assets must be transferred to a similar educational charity.
 - No distribution to members permitted.

Trustees and Governance

- Trustee Roles: Also serve as directors under the Companies Act.
- Minimum of 3 trustees required at all times.
- Retirement Terms:
 - After 5 annual meetings.
 - Or when their child leaves the pre-school.

New Trustees Appointed (2023–2024):

- Mr M Tear (1 Dec 2023)
- Mrs L C Argent (1 Feb 2024) Name change
- Mrs E F Papper (13 Mar 2024)
- Mr D E Papper (10 Aug 2024)

Rotherfield Village Pre-School

Trustees' Report (continued)

Resignations:

- Mrs C D'Arcy (1 January 2024)
- Mrs T Ashwell (10 August 2024)
- Mrs A F Hawkins (1 Jan 2025)

Risk Management

- Trustees regularly review risks and maintain internal controls to minimise fraud and errors

Statement of trustees' responsibilities

The trustees (who are also the directors of Rotherfield Village Pre-School for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Rotherfield Village Pre-School

Trustees' Report (continued)

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 June 2025 and signed on its behalf by:

C S Turner
Trustee

Rotherfield Village Pre-School

Independent Examiner's Report to the trustees of Rotherfield Village Pre-School ('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 Rotherfield Village Pre-School 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.

Juliet Morris FCA
Chartered Accountants
ICAEW

Suite 3, 1 - 3 Warren Court
Park Road
Crowborough
East Sussex
TN6 2QX

20 June 2025

Rotherfield Village Pre-School

Statement of Financial Activities for the Year Ended 31 August 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Charitable activities	3	171,353	171,353
Other trading activities	4	4,835	4,835
Investment income	5	820	820
Total income		<u>177,008</u>	<u>177,008</u>
Expenditure on:			
Charitable activities	6	<u>(164,815)</u>	<u>(164,815)</u>
Total expenditure		<u>(164,815)</u>	<u>(164,815)</u>
Net income		<u>12,193</u>	<u>12,193</u>
Net movement in funds		12,193	12,193
Reconciliation of funds			
Total funds brought forward		<u>52,195</u>	<u>52,195</u>
Total funds carried forward	17	<u>64,388</u>	<u>64,388</u>

The notes on pages 9 to 17 form an integral part of these financial statements.

Rotherfield Village Pre-School

Statement of Financial Activities for the Year Ended 31 August 2024 (continued) (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Charitable activities	3	135,062	135,062
Other trading activities	4	1,972	1,972
Investment income	5	447	447
Total income		137,481	137,481
Expenditure on:			
Charitable activities	6	(158,406)	(158,406)
Total expenditure		(158,406)	(158,406)
Net expenditure		(20,925)	(20,925)
Net movement in funds		(20,925)	(20,925)
Reconciliation of funds			
Total funds brought forward		73,120	73,120
Total funds carried forward	17	52,195	52,195

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 17.

Rotherfield Village Pre-School
(Registration number: 07856560)
Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	538	575
Current assets			
Debtors	14	902	2,328
Cash at bank and in hand	15	67,369	57,131
		<u>68,271</u>	<u>59,459</u>
Creditors: Amounts falling due within one year	16	<u>(4,421)</u>	<u>(7,839)</u>
Net current assets		<u>63,850</u>	<u>51,620</u>
Net assets		<u>64,388</u>	<u>52,195</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>64,388</u>	<u>52,195</u>
Total funds	17	<u>64,388</u>	<u>52,195</u>

For the financial year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 20 June 2025 and signed on their behalf by:

C S Turner
Trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

Rotherfield Village Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Rotherfield Village Pre-school North Street
Rotherfield
Crowborough
TN6 3LX

These financial statements were authorised for issue by the trustees on 20 June 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Rotherfield Village Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Rotherfield Village Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

2 Accounting policies (continued)

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Rotherfield Village Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

2 Accounting policies (continued)

Asset class	Depreciation method and rate
Fixtures and fittings	20% on cost
Computer equipment	20% on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Fees	72,722	72,722	50,889
Admissions	490	490	1,580
ESCC Funding	98,141	98,141	81,843
Grants receivable	-	-	750
	<hr/> 171,353	<hr/> 171,353	<hr/> 135,062
		Unrestricted funds General £	Total 2024 £
Nursery Services		<hr/> 171,353	<hr/> 171,353

Rotherfield Village Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

3 Income from charitable activities (continued)

	Unrestricted funds General £	Total 2023 £
Nursery Services	135,062	135,062

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Fundraising	4,835	4,835
Total for 2024	4,835	4,835
Total for 2023	1,972	1,972

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	820	820
Total for 2024	820	820
Total for 2023	447	447

Rotherfield Village Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

6 Expenditure on charitable activities

		Unrestricted funds General £	Total funds £
	Note		
Staff costs		132,633	132,633
Direct costs of Nursery Services		5,924	5,924
Depreciation, amortisation and other similar costs		209	209
Allocated support costs	7	24,249	24,249
Governance costs	7	1,800	1,800
Total for 2024		164,815	164,815
Total for 2023		158,406	158,406

In addition to the expenditure analysed above, there are also governance costs of £1,800 (2023 - £2,904) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

		Unrestricted funds General £	Total funds £
Independent examiner fees			
Examination of the financial statements		1,800	1,800
Total for 2024		1,800	1,800
Total for 2023		2,904	2,904

Rotherfield Village Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024	2023
	£	£
Depreciation of fixed assets	209	1,371

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	130,519	119,244
Pension costs	1,838	1,269
Other staff costs	276	633
	<u>132,633</u>	<u>121,146</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Nursery staff	13	14

No employee received emoluments of more than £60,000 during the year.

11 Independent examiner's remuneration

	2024	2023
	£	£
Examination of the financial statements	1,800	2,904

Rotherfield Village Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 September 2023	250	6,608	6,858
Additions	172	-	172
At 31 August 2024	422	6,608	7,030
Depreciation			
At 1 September 2023	50	6,233	6,283
Charge for the year	84	125	209
At 31 August 2024	134	6,358	6,492
Net book value			
At 31 August 2024	288	250	538
At 31 August 2023	200	375	575

14 Debtors

	2024 £	2023 £
Trade debtors	574	1,507
Prepayments	328	821
	902	2,328

15 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	-	419
Cash at bank	67,369	56,712
	67,369	57,131

Rotherfield Village Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	570	1,015
Other creditors	376	2,481
Accruals	3,475	4,343
	4,421	7,839

17 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General	52,195	177,008	(164,815)	64,388

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
General	73,120	137,481	(158,406)	52,195

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2024 £
Tangible fixed assets	538	538
Current assets	68,271	68,271
Current liabilities	(4,421)	(4,421)
Total net assets	64,388	64,388

Rotherfield Village Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

18 Analysis of net assets between funds (continued)

	Unrestricted funds General £	Total funds at 31 August 2023 £
Tangible fixed assets	575	575
Current assets	59,459	59,459
Current liabilities	<u>(7,839)</u>	<u>(7,839)</u>
Total net assets	<u>52,195</u>	<u>52,195</u>

Rotherfield Village Pre-School

Detailed Statement of Financial Activities for the Year Ended 31 August 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Charitable activities (analysed below)	171,353	135,062
Other trading activities (analysed below)	4,835	1,972
Investment income (analysed below)	820	447
Total income	<u>177,008</u>	<u>137,481</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(164,815)</u>	<u>(158,406)</u>
Total expenditure	<u>(164,815)</u>	<u>(158,406)</u>
Net income/(expenditure)	<u>12,193</u>	<u>(20,925)</u>
Net movement in funds	12,193	(20,925)
Reconciliation of funds		
Total funds brought forward	<u>52,195</u>	<u>73,120</u>
Total funds carried forward	<u>64,388</u>	<u>52,195</u>

Rotherfield Village Pre-School

Detailed Statement of Financial Activities for the Year Ended 31 August 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Charitable activities</i>		
Fees	72,722	50,889
Admissions	490	1,580
ESCC Funding	98,141	81,843
Grants receivable	-	750
	171,353	135,062
<i>Other trading activities</i>		
Appeals and donations	4,835	1,972
	4,835	1,972
<i>Investment income</i>		
Interest on cash deposits	820	447
	820	447
<i>Charitable activities</i>		
Direct costs	(5,924)	(8,570)
Wages and salaries	(130,519)	(119,244)
Staff pensions (Defined contribution)	(1,838)	(1,269)
Staff training	(613)	(1,645)
Recruitment	(276)	(633)
Rent and rates	(2,650)	(4,059)
Light, heat and power	(2,408)	(3,299)
Insurance	(980)	(896)
Repairs and maintenance	(7,418)	(5,798)
Telephone and fax	(1,167)	(755)
Computer software and maintenance costs	(1,193)	(859)
Printing, postage and stationery	(1,510)	(1,467)
Subscriptions	(1,065)	(599)
Sundry expenses	(1,804)	(1,507)
Advertising	(277)	(296)
Accountancy fees	(1,123)	(1,280)
Legal and professional fees	(1,912)	(1,832)
Bank charges	(129)	(123)
Depreciation of fixtures and fittings	(84)	(50)
Depreciation of office equipment	(125)	(1,321)
Independent examiner's fee	(1,800)	(2,904)
	(164,815)	(158,406)

This page does not form part of the statutory financial statements.

ROTHERFIELD VILLAGE PRE-SCHOOL

England & Wales - Charity number 1148519

Accounts

REGISTERED COMPANY NUMBER: 07856560 (England and Wales)
REGISTERED CHARITY NUMBER: 1148519

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
Rotherfield Village Pre-School

Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

Rotherfield Village Pre-School

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Rotherfield Village Pre-School

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 objects are to enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children by:

- a) offering appropriate play opportunities, education and care facilities, family learning and extended hours groups, 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;
- b) encouraging the study of the needs in the local area;
- c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Significant activities

The objectives of the charity continued to be to provide a nursery for pre-school children and this can only be done with prudent financial management. The pre-school continues to be able to claim Early Years Education Entitlement from East Sussex County Council for children eligible and to charge fees to clients that cover the balance of its operating costs. Additional fundraising activities take place throughout the year and these funds are used to enhance the facilities and equipment used by the pre-school.

Public benefit

In carrying out the activities of the charitable company, the trustees have had due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Our charitable company was inspected by Ofsted on 20 November 2019 and rated Outstanding compared to the previous inspection on 18 November 2013 when we were also rated Outstanding. These ratings are on "the quality and standards of the early years provision" for the pre-school nursery. The rating was split into four categories, these were all rated as Outstanding:

- The quality of education
- Behaviour and attitudes
- Personal development
- Leadership and management

The report concluded that "the provision is outstanding".

FINANCIAL REVIEW

Financial position

A surplus of £884 (2021 - deficit of £2,140) was generated during the year with general funds increasing to £73,120 (2021 - decreasing to £72,236). The trustees consider that these are sufficient reserves to carry out its objectives.

Rotherfield Village Pre-School

Report of the Trustees for the Year Ended 31 August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

In the event of the charity being wound up, its members (being the trustees) are required to contribute an amount not exceeding £1 each.

The trustees may resolve that any net assets of the charity after all its debts and liabilities have been paid, or provision made for them, shall on the dissolution or winding up of the charity be applied or transferred in any of the following ways:

- transferred to the Pre-school Learning Alliance or, with the agreement of the Pre-school Learning Alliance, to another pre-school established as a charity whose governing instrument prohibits the distribution of income and property to an extent at least as is imposed on the charity and whose objects are similar to those of the charity; or
- in such other manner consistent with the charitable status of the charity as the Pre-school Learning Alliance and the Charities Commission have approved in writing in advance.

In no circumstances shall the net assets of the charity be paid or distributed among the members of the charity.

Recruitment and appointment of new trustees

The directors of the charity are also the charity trustees and members for the purposes of charity law and under the articles they make up the committee. There are required to be at least three trustees at all times.

Any person who is willing to act as a trustee, and who would not be disqualified from acting under the provisions of the articles, may be appointed to be a trustee by a decision of the trustees. Each trustee shall retire from office at the earlier of the following:

- the third annual retirement meeting following commencement of their term in office;
- if they have a child at the pre-school, the annual retirement meeting immediately prior to the date on which their child leaves the pre-school.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07856560 (England and Wales)

Registered Charity number

1148519

Registered office

Rotherfield Village Pre-School North Str
Rotherfield
Crowborough
TN6 3LX

Rotherfield Village Pre-School

**Report of the Trustees
for the Year Ended 31 August 2022**

Trustees

Ms T Ashwell Parent
Mrs C D'Arcy HR
I Harris Civil Servant (resigned 24/6/2022)
Miss S Milledge Childcare Practitioner
Ms C Turner Parent
Ms D A Ziegler Parent (resigned 12/7/2022)
Ms A E Garety Charity worker (appointed 9/3/2022)
Mrs A F Hawkins (appointed 1/2/2023)

Independent Examiner

Melanie Richardson BA(Hons) FCA
Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25-5-2023 and signed on its behalf by:



Ms A E Garety - Trustee

**Independent Examiner's Report to the Trustees of
Rotherfield Village Pre-School**

Independent examiner's report to the trustees of Rotherfield Village Pre-School ('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.

M Richardson

Melanie Richardson BA(Hons) FCA

Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

Date: 30.5.23.....

Rotherfield Village Pre-School

Statement of Financial Activities
for the Year Ended 31 August 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	2	143,075	137,917
Other trading activities	3	1,533	1,127
Investment income	4	16	4
Total		<u>144,624</u>	<u>139,048</u>
EXPENDITURE ON			
Raising funds		341	217
Charitable activities	5		
Staff costs		107,636	101,456
Support costs		30,682	33,441
Governance costs		5,081	6,074
Total		<u>143,740</u>	<u>141,188</u>
NET INCOME/(EXPENDITURE)		884	(2,140)
RECONCILIATION OF FUNDS			
Total funds brought forward		72,236	74,376
TOTAL FUNDS CARRIED FORWARD		<u><u>73,120</u></u>	<u><u>72,236</u></u>

The notes form part of these financial statements

Rotherfield Village Pre-School

**Balance Sheet
31 August 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	9	1,696	2,393
CURRENT ASSETS			
Debtors	10	2,212	214
Cash at bank		74,992	77,128
		77,204	77,342
CREDITORS			
Amounts falling due within one year	11	(5,780)	(7,499)
		71,424	69,843
NET CURRENT ASSETS			
		73,120	72,236
TOTAL ASSETS LESS CURRENT LIABILITIES			
		73,120	72,236
NET ASSETS			
		73,120	72,236
FUNDS			
Unrestricted funds	12	73,120	72,236
TOTAL FUNDS			
		73,120	72,236

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

Rotherfield Village Pre-School

Balance Sheet - 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 25.5.2023 and were signed on its behalf by:



.....
A E Garety - Trustee

**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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Government grants

Grants relating to revenue are recognised as income in the period in which the related costs are incurred.

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.

Computer equipment - 20% on cost

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.

Rotherfield Village Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company contributes to a defined contribution scheme on behalf of employees. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The trustees have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the charitable company will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

2. CHARITABLE ACTIVITIES

	2022	2021
	£	£
Fees	62,505	63,682
Donations	1,020	2,145
Grants	1,500	927
ESCC funding	77,735	70,813
Registration	315	350
	143,075	137,917
	143,075	137,917

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Covid-19 Job Retention Scheme	-	927
Rotherfield Parish Council	1,500	-
	1,500	927
	1,500	927

Rotherfield Village Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising	1,533	1,127
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account Interest	16	4
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Staff costs	107,334	302	107,636
Support costs	7,444	23,238	30,682
Governance costs	-	5,081	5,081
	<u> </u>	<u> </u>	<u> </u>
	<u>114,778</u>	<u>28,621</u>	<u>143,399</u>

Included within accountancy/bookkeeping costs are fees payable to the independent examiner for the independent examination amounting to £2,970 (2021 - £2,460).

6. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	1,322	1,197
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

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

Rotherfield Village Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

8. STAFF COSTS

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

	2022	2021
Nursery staff	14	14
	<u>14</u>	<u>14</u>

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

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2021	5,983
Additions	625
	<u>6,608</u>
At 31 August 2022	6,608
DEPRECIATION	
At 1 September 2021	3,590
Charge for year	1,322
	<u>4,912</u>
At 31 August 2022	4,912
NET BOOK VALUE	
At 31 August 2022	<u>1,696</u>
At 31 August 2021	<u>2,393</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	1,467	-
Other debtors	1	14
Prepayments	744	200
	<u>2,212</u>	<u>214</u>

Rotherfield Village Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	2,920	3,439
Accruals and deferred income	2,860	4,060
	<u>5,780</u>	<u>7,499</u>

12. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	72,236	884	73,120
	<u>72,236</u>	<u>884</u>	<u>73,120</u>
TOTAL FUNDS	<u>72,236</u>	<u>884</u>	<u>73,120</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	144,624	(143,740)	884
	<u>144,624</u>	<u>(143,740)</u>	<u>884</u>
TOTAL FUNDS	<u>144,624</u>	<u>(143,740)</u>	<u>884</u>

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	74,376	(2,140)	72,236
	<u>74,376</u>	<u>(2,140)</u>	<u>72,236</u>
TOTAL FUNDS	<u>74,376</u>	<u>(2,140)</u>	<u>72,236</u>

Rotherfield Village Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,048	(141,188)	(2,140)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>139,048</u>	<u>(141,188)</u>	<u>(2,140)</u>

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	74,376	(1,256)	73,120
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>74,376</u>	<u>(1,256)</u>	<u>73,120</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	283,672	(284,928)	(1,256)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>283,672</u>	<u>(284,928)</u>	<u>(1,256)</u>

Rotherfield Village Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

13. RELATED PARTY DISCLOSURES

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

REGISTERED COMPANY NUMBER: 07856560 (England and Wales)
REGISTERED CHARITY NUMBER: 1148519

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
Rotherfield Village Pre-School

Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

Rotherfield Village Pre-School

**Contents of the Financial Statements
for the Year Ended 31 August 2022**

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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

Rotherfield Village Pre-School

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 objects are to enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children by:

- a) offering appropriate play opportunities, education and care facilities, family learning and extended hours groups, 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;
- b) encouraging the study of the needs in the local area;
- c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Significant activities

The objectives of the charity continued to be to provide a nursery for pre-school children and this can only be done with prudent financial management. The pre-school continues to be able to claim Early Years Education Entitlement from East Sussex County Council for children eligible and to charge fees to clients that cover the balance of its operating costs. Additional fundraising activities take place throughout the year and these funds are used to enhance the facilities and equipment used by the pre-school.

Public benefit

In carrying out the activities of the charitable company, the trustees have had due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Our charitable company was inspected by Ofsted on 20 November 2019 and rated Outstanding compared to the previous inspection on 18 November 2013 when we were also rated Outstanding. These ratings are on "the quality and standards of the early years provision" for the pre-school nursery. The rating was split into four categories, these were all rated as Outstanding:

- The quality of education
- Behaviour and attitudes
- Personal development
- Leadership and management

The report concluded that "the provision is outstanding".

FINANCIAL REVIEW

Financial position

A surplus of £884 (2021 - deficit of £2,140) was generated during the year with general funds increasing to £73,120 (2021 - decreasing to £72,236). The trustees consider that these are sufficient reserves to carry out its objectives.

Rotherfield Village Pre-School

Report of the Trustees for the Year Ended 31 August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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The trustees may resolve that any net assets of the charity after all its debts and liabilities have been paid, or provision made for them, shall on the dissolution or winding up of the charity be applied or transferred in any of the following ways:

- transferred to the Pre-school Learning Alliance or, with the agreement of the Pre-school Learning Alliance, to another pre-school established as a charity whose governing instrument prohibits the distribution of income and property to an extent at least as is imposed on the charity and whose objects are similar to those of the charity; or
- in such other manner consistent with the charitable status of the charity as the Pre-school Learning Alliance and the Charities Commission have approved in writing in advance.

In no circumstances shall the net assets of the charity be paid or distributed among the members of the charity.

Recruitment and appointment of new trustees

The directors of the charity are also the charity trustees and members for the purposes of charity law and under the articles they make up the committee. There are required to be at least three trustees at all times.

Any person who is willing to act as a trustee, and who would not be disqualified from acting under the provisions of the articles, may be appointed to be a trustee by a decision of the trustees. Each trustee shall retire from office at the earlier of the following:

- the third annual retirement meeting following commencement of their term in office;
- if they have a child at the pre-school, the annual retirement meeting immediately prior to the date on which their child leaves the pre-school.

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The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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Rotherfield Village Pre-School

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for the Year Ended 31 August 2022

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This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on25-5-2023..... and signed on its behalf by:



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Ms A E Garety - Trustee

**Independent Examiner's Report to the Trustees of
Rotherfield Village Pre-School**

Independent examiner's report to the trustees of Rotherfield Village Pre-School ('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.

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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:

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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.

M Richardson

Melanie Richardson BA(Hons) FCA

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Rotherfield Village Pre-School

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for the Year Ended 31 August 2022

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Rotherfield Village Pre-School

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31 August 2022**

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- (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

Rotherfield Village Pre-School

Balance Sheet - 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 25.5.2023 and were signed on its behalf by:



.....
A E Garety - Trustee

Rotherfield Village Pre-School

**Notes to the Financial Statements
for the Year Ended 31 August 2022**

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Basis of preparing the financial statements

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Grants relating to revenue are recognised as income in the period in which the related costs are incurred.

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.

Computer equipment - 20% on cost

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.

Rotherfield Village Pre-School

Notes to the Financial Statements - continued for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company contributes to a defined contribution scheme on behalf of employees. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The trustees have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the charitable company will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

2. CHARITABLE ACTIVITIES

	2022	2021
	£	£
Fees	62,505	63,682
Donations	1,020	2,145
Grants	1,500	927
ESCC funding	77,735	70,813
Registration	315	350
	<u>143,075</u>	<u>137,917</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Covid-19 Job Retention Scheme	-	927
Rotherfield Parish Council	1,500	-
	<u>1,500</u>	<u>927</u>

Rotherfield Village Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising	1,533	1,127
	<u>1,533</u>	<u>1,127</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	16	4
	<u>16</u>	<u>4</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Staff costs	107,334	302	107,636
Support costs	7,444	23,238	30,682
Governance costs	-	5,081	5,081
	<u>114,778</u>	<u>28,621</u>	<u>143,399</u>

Included within accountancy/bookkeeping costs are fees payable to the independent examiner for the independent examination amounting to £2,970 (2021 - £2,460).

6. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	1,322	1,197
	<u>1,322</u>	<u>1,197</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

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

Rotherfield Village Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

8. STAFF COSTS

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

	2022	2021
Nursery staff	14	14
	<u>14</u>	<u>14</u>

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

9. TANGIBLE FIXED ASSETS

		Computer equipment £
COST		
At 1 September 2021		5,983
Additions		625
		<u>6,608</u>
At 31 August 2022		<u>6,608</u>
DEPRECIATION		
At 1 September 2021		3,590
Charge for year		1,322
		<u>4,912</u>
At 31 August 2022		<u>4,912</u>
NET BOOK VALUE		
At 31 August 2022		<u>1,696</u>
At 31 August 2021		<u>2,393</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	1,467	-
Other debtors	1	14
Prepayments	744	200
	<u>2,212</u>	<u>214</u>

Rotherfield Village Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	2,920	3,439
Accruals and deferred income	2,860	4,060
	<u>5,780</u>	<u>7,499</u>

12. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	72,236	884	73,120
	<u>72,236</u>	<u>884</u>	<u>73,120</u>
TOTAL FUNDS	<u>72,236</u>	<u>884</u>	<u>73,120</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	144,624	(143,740)	884
	<u>144,624</u>	<u>(143,740)</u>	<u>884</u>
TOTAL FUNDS	<u>144,624</u>	<u>(143,740)</u>	<u>884</u>

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	74,376	(2,140)	72,236
	<u>74,376</u>	<u>(2,140)</u>	<u>72,236</u>
TOTAL FUNDS	<u>74,376</u>	<u>(2,140)</u>	<u>72,236</u>

Rotherfield Village Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,048	(141,188)	(2,140)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>139,048</u>	<u>(141,188)</u>	<u>(2,140)</u>

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	74,376	(1,256)	73,120
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,376</u>	<u>(1,256)</u>	<u>73,120</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	283,672	(284,928)	(1,256)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>283,672</u>	<u>(284,928)</u>	<u>(1,256)</u>

Rotherfield Village Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

13. RELATED PARTY DISCLOSURES

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

Rotherfield Village Pre-School

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Charitable activities		
Fees	62,505	63,682
Donations	1,020	2,145
Grants	1,500	927
ESCC funding	77,735	70,813
Registration	315	350
	<hr/>	<hr/>
	143,075	137,917
Other trading activities		
Fundraising	1,533	1,127
Investment income		
Deposit account interest	16	4
	<hr/>	<hr/>
Total incoming resources	144,624	139,048
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	341	217
Charitable activities		
Wages	106,397	100,437
Pensions	937	826
Activities and outings	3,562	205
Equipment and toys	3,882	4,823
	<hr/>	<hr/>
	114,778	106,291
Support costs		
Management		
Rent, rates and water	3,059	2,248
Insurance	827	820
Light and heat	3,236	3,698
Telephone	712	755
Postage and stationery	1,420	1,466
Advertising	123	-
Carried forward	9,377	8,987

This page does not form part of the statutory financial statements

Rotherfield Village Pre-School

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2022**

	2022	2021
	£	£
Management		
Brought forward	9,377	8,987
Sundries	1,650	1,408
Subscriptions and donations	615	479
Computer costs	1,195	1,531
Accountancy/bookkeeping	4,476	4,227
Training costs	210	2,831
Repairs and maintenance	7,116	11,980
Recruitment costs	302	193
Professional fees	1,753	1,260
Fines and penalties	500	587
Computer equipment	1,322	1,197
	28,516	34,680
 Finance		
Bank charges	105	-
	143,740	141,188
Total resources expended		
	884	(2,140)
Net income/(expenditure)	884	(2,140)

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 07856560 (England and Wales)
REGISTERED CHARITY NUMBER: 1148519

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
Rotherfield Village Pre-School

Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

Rotherfield Village Pre-School

**Contents of the Financial Statements
for the Year Ended 31 August 2022**

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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

Rotherfield Village Pre-School

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 objects are to enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children by:

- a) offering appropriate play opportunities, education and care facilities, family learning and extended hours groups, 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;
- b) encouraging the study of the needs in the local area;
- c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Significant activities

The objectives of the charity continued to be to provide a nursery for pre-school children and this can only be done with prudent financial management. The pre-school continues to be able to claim Early Years Education Entitlement from East Sussex County Council for children eligible and to charge fees to clients that cover the balance of its operating costs. Additional fundraising activities take place throughout the year and these funds are used to enhance the facilities and equipment used by the pre-school.

Public benefit

In carrying out the activities of the charitable company, the trustees have had due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Our charitable company was inspected by Ofsted on 20 November 2019 and rated Outstanding compared to the previous inspection on 18 November 2013 when we were also rated Outstanding. These ratings are on "the quality and standards of the early years provision" for the pre-school nursery. The rating was split into four categories, these were all rated as Outstanding:

- The quality of education
- Behaviour and attitudes
- Personal development
- Leadership and management

The report concluded that "the provision is outstanding".

FINANCIAL REVIEW

Financial position

A surplus of £884 (2021 - deficit of £2,140) was generated during the year with general funds increasing to £73,120 (2021 - decreasing to £72,236). The trustees consider that these are sufficient reserves to carry out its objectives.

Rotherfield Village Pre-School

Report of the Trustees for the Year Ended 31 August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

In the event of the charity being wound up, its members (being the trustees) are required to contribute an amount not exceeding £1 each.

The trustees may resolve that any net assets of the charity after all its debts and liabilities have been paid, or provision made for them, shall on the dissolution or winding up of the charity be applied or transferred in any of the following ways:

- transferred to the Pre-school Learning Alliance or, with the agreement of the Pre-school Learning Alliance, to another pre-school established as a charity whose governing instrument prohibits the distribution of income and property to an extent at least as is imposed on the charity and whose objects are similar to those of the charity; or
- in such other manner consistent with the charitable status of the charity as the Pre-school Learning Alliance and the Charities Commission have approved in writing in advance.

In no circumstances shall the net assets of the charity be paid or distributed among the members of the charity.

Recruitment and appointment of new trustees

The directors of the charity are also the charity trustees and members for the purposes of charity law and under the articles they make up the committee. There are required to be at least three trustees at all times.

Any person who is willing to act as a trustee, and who would not be disqualified from acting under the provisions of the articles, may be appointed to be a trustee by a decision of the trustees. Each trustee shall retire from office at the earlier of the following:

- the third annual retirement meeting following commencement of their term in office;
- if they have a child at the pre-school, the annual retirement meeting immediately prior to the date on which their child leaves the pre-school.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07856560 (England and Wales)

Registered Charity number

1148519

Registered office

Rotherfield Village Pre-School North Str
Rotherfield
Crowborough
TN6 3LX

Rotherfield Village Pre-School

Report of the Trustees
for the Year Ended 31 August 2022

Trustees

Ms T Ashwell Parent
Mrs C D'Arcy HR
I Harris Civil Servant (resigned 24/6/2022)
Miss S Milledge Childcare Practitioner
Ms C Turner Parent
Ms D A Ziegler Parent (resigned 12/7/2022)
Ms A E Garety Charity worker (appointed 9/3/2022)
Mrs A F Hawkins (appointed 1/2/2023)

Independent Examiner

Melanie Richardson BA(Hons) FCA
Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on25-5-2023..... and signed on its behalf by:



.....
Ms A E Garety - Trustee

**Independent Examiner's Report to the Trustees of
Rotherfield Village Pre-School**

Independent examiner's report to the trustees of Rotherfield Village Pre-School ('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.

M Richardson

Melanie Richardson BA(Hons) FCA

Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

Date: 30.5.23.....

Rotherfield Village Pre-School

Statement of Financial Activities
for the Year Ended 31 August 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities	2	143,075	137,917
Other trading activities	3	1,533	1,127
Investment income	4	16	4
Total		<u>144,624</u>	<u>139,048</u>
 EXPENDITURE ON			
Raising funds		341	217
Charitable activities	5		
Staff costs		107,636	101,456
Support costs		30,682	33,441
Governance costs		5,081	6,074
Total		<u>143,740</u>	<u>141,188</u>
 NET INCOME/(EXPENDITURE)		884	(2,140)
 RECONCILIATION OF FUNDS			
Total funds brought forward		72,236	74,376
 TOTAL FUNDS CARRIED FORWARD		<u><u>73,120</u></u>	<u><u>72,236</u></u>

The notes form part of these financial statements

Rotherfield Village Pre-School

**Balance Sheet
31 August 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	9	1,696	2,393
CURRENT ASSETS			
Debtors	10	2,212	214
Cash at bank		74,992	77,128
		77,204	77,342
CREDITORS			
Amounts falling due within one year	11	(5,780)	(7,499)
		71,424	69,843
NET CURRENT ASSETS			
		73,120	72,236
TOTAL ASSETS LESS CURRENT LIABILITIES			
		73,120	72,236
NET ASSETS			
		73,120	72,236
FUNDS			
Unrestricted funds	12	73,120	72,236
TOTAL FUNDS			
		73,120	72,236

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

Rotherfield Village Pre-School

Balance Sheet - 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 25.5.2023 and were signed on its behalf by:



.....
A E Garety - Trustee

Rotherfield Village Pre-School

**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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Government grants

Grants relating to revenue are recognised as income in the period in which the related costs are incurred.

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.

Computer equipment - 20% on cost

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.

Rotherfield Village Pre-School

Notes to the Financial Statements - continued for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company contributes to a defined contribution scheme on behalf of employees. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The trustees have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the charitable company will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

2. CHARITABLE ACTIVITIES

	2022	2021
	£	£
Fees	62,505	63,682
Donations	1,020	2,145
Grants	1,500	927
ESCC funding	77,735	70,813
Registration	315	350
	<u>143,075</u>	<u>137,917</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Covid-19 Job Retention Scheme	-	927
Rotherfield Parish Council	1,500	-
	<u>1,500</u>	<u>927</u>

Rotherfield Village Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising	1,533	1,127
	<u>1,533</u>	<u>1,127</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	16	4
	<u>16</u>	<u>4</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Staff costs	107,334	302	107,636
Support costs	7,444	23,238	30,682
Governance costs	-	5,081	5,081
	<u>114,778</u>	<u>28,621</u>	<u>143,399</u>

Included within accountancy/bookkeeping costs are fees payable to the independent examiner for the independent examination amounting to £2,970 (2021 - £2,460).

6. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	1,322	1,197
	<u>1,322</u>	<u>1,197</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

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

Rotherfield Village Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

8. STAFF COSTS

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

	2022	2021
Nursery staff	14	14
	<u>14</u>	<u>14</u>

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

9. TANGIBLE FIXED ASSETS

		Computer equipment £
COST		
At 1 September 2021		5,983
Additions		625
		<u>6,608</u>
At 31 August 2022		<u>6,608</u>
DEPRECIATION		
At 1 September 2021		3,590
Charge for year		1,322
		<u>4,912</u>
At 31 August 2022		<u>4,912</u>
NET BOOK VALUE		
At 31 August 2022		<u>1,696</u>
At 31 August 2021		<u>2,393</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	1,467	-
Other debtors	1	14
Prepayments	744	200
	<u>2,212</u>	<u>214</u>

Rotherfield Village Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	2,920	3,439
Accruals and deferred income	2,860	4,060
	<u>5,780</u>	<u>7,499</u>

12. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	72,236	884	73,120
	<u>72,236</u>	<u>884</u>	<u>73,120</u>
TOTAL FUNDS	<u>72,236</u>	<u>884</u>	<u>73,120</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	144,624	(143,740)	884
	<u>144,624</u>	<u>(143,740)</u>	<u>884</u>
TOTAL FUNDS	<u>144,624</u>	<u>(143,740)</u>	<u>884</u>

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	74,376	(2,140)	72,236
	<u>74,376</u>	<u>(2,140)</u>	<u>72,236</u>
TOTAL FUNDS	<u>74,376</u>	<u>(2,140)</u>	<u>72,236</u>

Rotherfield Village Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,048	(141,188)	(2,140)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>139,048</u>	<u>(141,188)</u>	<u>(2,140)</u>

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	74,376	(1,256)	73,120
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,376</u>	<u>(1,256)</u>	<u>73,120</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	283,672	(284,928)	(1,256)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>283,672</u>	<u>(284,928)</u>	<u>(1,256)</u>

Rotherfield Village Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

13. RELATED PARTY DISCLOSURES

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

Rotherfield Village Pre-School

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Charitable activities		
Fees	62,505	63,682
Donations	1,020	2,145
Grants	1,500	927
ESCC funding	77,735	70,813
Registration	315	350
	<hr/>	<hr/>
	143,075	137,917
Other trading activities		
Fundraising	1,533	1,127
Investment income		
Deposit account interest	16	4
	<hr/>	<hr/>
Total incoming resources	144,624	139,048
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	341	217
Charitable activities		
Wages	106,397	100,437
Pensions	937	826
Activities and outings	3,562	205
Equipment and toys	3,882	4,823
	<hr/>	<hr/>
	114,778	106,291
Support costs		
Management		
Rent, rates and water	3,059	2,248
Insurance	827	820
Light and heat	3,236	3,698
Telephone	712	755
Postage and stationery	1,420	1,466
Advertising	123	-
Carried forward	9,377	8,987

This page does not form part of the statutory financial statements

Rotherfield Village Pre-School

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2022**

	2022	2021
	£	£
Management		
Brought forward	9,377	8,987
Sundries	1,650	1,408
Subscriptions and donations	615	479
Computer costs	1,195	1,531
Accountancy/bookkeeping	4,476	4,227
Training costs	210	2,831
Repairs and maintenance	7,116	11,980
Recruitment costs	302	193
Professional fees	1,753	1,260
Fines and penalties	500	587
Computer equipment	1,322	1,197
	28,516	34,680
 Finance		
Bank charges	105	-
	143,740	141,188
Total resources expended		
	884	(2,140)
Net income/(expenditure)	884	(2,140)

This page does not form part of the statutory financial statements

ROTHERFIELD VILLAGE PRE-SCHOOL

England & Wales - Charity number 1148519

Accounts

REGISTERED COMPANY NUMBER: 07856560 (England and Wales)
REGISTERED CHARITY NUMBER: 1148519

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
Rotherfield Village Pre-School

Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

Rotherfield Village Pre-School

**Contents of the Financial Statements
for the Year Ended 31 August 2021**

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Independent Examiner's Report	4
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Rotherfield Village Pre-School

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 objects are to enhance the development and education of children primarily under the statutory school age by encouraging parents to understand and provide for the needs of their children by:

- a) offering appropriate play opportunities, education and care facilities, family learning and extended hours groups, 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;
- b) encouraging the study of the needs in the local area;
- c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Significant activities

The objectives of the charity continued to be to provide a nursery for pre-school children and this can only be done with prudent financial management. The pre-school continues to be able to claim Early Years Education Entitlement from East Sussex County Council for children eligible and to charge fees to clients that cover the balance of its operating costs. Additional fundraising activities take place throughout the year and these funds are used to enhance the facilities and equipment used by the pre-school.

Public benefit

In carrying out the activities of the charitable company, the trustees have had due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Our charitable company was inspected by Ofsted on 20 November 2019 and rated Outstanding compared to the previous inspection on 18 November 2013 when we were also rated Outstanding. These ratings are on "the quality and standards of the early years provision" for the pre-school nursery. The rating was split into four categories, these were all rated as Outstanding:

- The quality of education
- Behaviour and attitudes
- Personal development
- Leadership and management

The report concluded that "the provision is outstanding".

FINANCIAL REVIEW

Financial position

A deficit of £2,140 (2020 - surplus of £237) was generated during the year with general funds decreasing to £72,236 (2020 - increasing to £74,376). The trustees consider that these are sufficient reserves to carry out its objectives.

Rotherfield Village Pre-School

Report of the Trustees for the Year Ended 31 August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

In the event of the charity being wound up, its members (being the trustees) are required to contribute an amount not exceeding £1 each.

The trustees may resolve that any net assets of the charity after all its debts and liabilities have been paid, or provision made for them, shall on the dissolution or winding up of the charity be applied or transferred in any of the following ways:

- transferred to the Pre-school Learning Alliance or, with the agreement of the Pre-school Learning Alliance, to another pre-school established as a charity whose governing instrument prohibits the distribution of income and property to an extent at least as is imposed on the charity and whose objects are similar to those of the charity; or
- in such other manner consistent with the charitable status of the charity as the Pre-school Learning Alliance and the Charities Commission have approved in writing in advance.

In no circumstances shall the net assets of the charity be paid or distributed among the members of the charity.

Recruitment and appointment of new trustees

The directors of the charity are also the charity trustees and members for the purposes of charity law and under the articles they make up the committee. There are required to be at least three trustees at all times.

Any person who is willing to act as a trustee, and who would not be disqualified from acting under the provisions of the articles, may be appointed to be a trustee by a decision of the trustees. Each trustee shall retire from office at the earlier of the following:

- the third annual retirement meeting following commencement of their term in office;
- if they have a child at the pre-school, the annual retirement meeting immediately prior to the date on which their child leaves the pre-school.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07856560 (England and Wales)

Registered Charity number

1148519

Registered office

Rotherfield Village Pre-School North Str
Rotherfield
Crowborough
TN6 3LX

Rotherfield Village Pre-School

**Report of the Trustees
for the Year Ended 31 August 2021**

Trustees

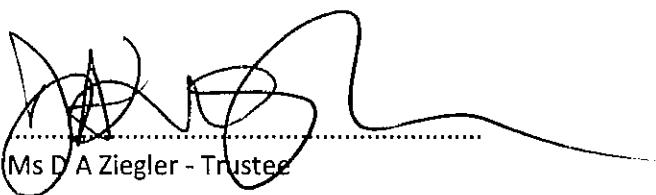
Ms T Ashwell Parent (appointed 21/10/2020)
Mrs C D'Arcy HR
I Harris Civil Servant
Miss S Milledge Childcare Practitioner
Ms C Turner Parent (appointed 9/11/2020)
Ms D A Ziegler Parent (appointed 16/11/2020)
Ms A E Garety (appointed 9/3/2022)

Independent Examiner

Ian Jenkins BSc FCA
Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25/05/2022 and signed on its behalf by:


.....
Ms D A Ziegler - Trustee

**Independent Examiner's Report to the Trustees of
Rotherfield Village Pre-School**

Independent examiner's report to the trustees of Rotherfield Village Pre-School ('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').

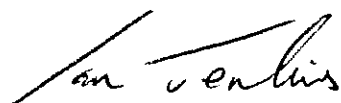
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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



Ian Jenkins BSc FCA
Swindells LLP
Chartered Accountants
Atlantic House
8 Bell Lane
Bellbrook Industrial Estate
Uckfield
East Sussex
TN22 1QL

Date: 26/5/2022

Rotherfield Village Pre-School

**Statement of Financial Activities
for the Year Ended 31 August 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	2	137,917	134,319
Other trading activities	3	1,127	2,142
Investment income	4	4	66
Total		139,048	136,527
 EXPENDITURE ON			
Raising funds		217	552
 Charitable activities			
Staff costs	5	101,456	110,109
Support costs		33,441	24,011
Governance costs		6,074	1,618
Total		141,188	136,290
 NET INCOME/(EXPENDITURE)		 (2,140)	 237
 RECONCILIATION OF FUNDS			
Total funds brought forward		74,376	74,139
 TOTAL FUNDS CARRIED FORWARD		 72,236	 74,376

The notes form part of these financial statements

Rotherfield Village Pre-School

**Balance Sheet
31 August 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	8	2,393	3,590
CURRENT ASSETS			
Debtors	9	214	20
Cash at bank		77,128	72,548
		<u>77,342</u>	<u>72,568</u>
CREDITORS			
Amounts falling due within one year	10	(7,499)	(1,782)
		<u>69,843</u>	<u>70,786</u>
NET CURRENT ASSETS			
		<u>72,236</u>	<u>74,376</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>72,236</u>	<u>74,376</u>
NET ASSETS			
		<u><u>72,236</u></u>	<u><u>74,376</u></u>
FUNDS			
Unrestricted funds	11	72,236	74,376
		<u>72,236</u>	<u>74,376</u>
TOTAL FUNDS			
		<u><u>72,236</u></u>	<u><u>74,376</u></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

- (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.

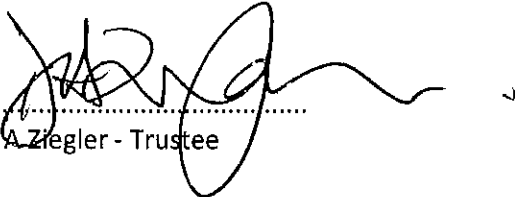
The notes form part of these financial statements

Rotherfield Village Pre-School

**Balance Sheet - 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 25/05/2022 and were signed on its behalf by:


.....
D A Ziegler - Trustee

Rotherfield Village Pre-School

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.

Government grants

Grants relating to revenue are recognised as income in the period in which the related costs are incurred.

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.

Computer equipment - 20% on cost

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.

Rotherfield Village Pre-School

Notes to the Financial Statements - continued for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company contributes to a defined contribution scheme on behalf of employees. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The trustees have assessed whether the going concern basis of preparation continues to be appropriate, based on whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. This assessment has been required in the light of the significant uncertainty around the short to medium term impact of the spread of the Covid-19 virus.

At the time of approving the financial statements the trustees believe that all appropriate measures have been or will be taken to ensure that the charitable company will be able to continue its operations for at least the next 12 months and thus conclude that the going concern basis remains appropriate.

2. CHARITABLE ACTIVITIES

	2021	2020
	£	£
Fees	63,682	37,818
Donations	2,145	1,349
Grants	927	6,774
ESCC funding	70,813	88,348
Registration	350	30
	<u>137,917</u>	<u>134,319</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Covid-19 Job Retention Scheme	<u>927</u>	<u>6,774</u>

Rotherfield Village Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising	1,127	2,142
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	4	66
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Staff costs	101,263	193	101,456
Support costs	5,028	28,413	33,441
Governance costs	-	6,074	6,074
	<u> </u>	<u> </u>	<u> </u>
	<u>106,291</u>	<u>34,680</u>	<u>140,971</u>

Included within accountancy/bookkeeping costs are fees payable to the independent examiner for the independent examination amounting to £2,460 (2020 - £nil), and for other accountancy services amounting to £nil (2020 - £nil).

6. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	1,197	1,196
	<u> </u>	<u> </u>

Rotherfield Village Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

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

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2020 and 31 August 2021	5,983
DEPRECIATION	
At 1 September 2020	2,393
Charge for year	1,197
At 31 August 2021	3,590
NET BOOK VALUE	
At 31 August 2021	2,393
At 31 August 2020	3,590

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	14	-
Prepayments	200	20
	214	20

Rotherfield Village Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	-	1,608
Other creditors	3,439	100
Accruals and deferred income	4,060	74
	<u>7,499</u>	<u>1,782</u>

11. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	74,376	(2,140)	72,236
	<u>74,376</u>	<u>(2,140)</u>	<u>72,236</u>
TOTAL FUNDS	<u>74,376</u>	<u>(2,140)</u>	<u>72,236</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	139,048	(141,188)	(2,140)
	<u>139,048</u>	<u>(141,188)</u>	<u>(2,140)</u>
TOTAL FUNDS	<u>139,048</u>	<u>(141,188)</u>	<u>(2,140)</u>

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	74,139	237	74,376
	<u>74,139</u>	<u>237</u>	<u>74,376</u>
TOTAL FUNDS	<u>74,139</u>	<u>237</u>	<u>74,376</u>

Rotherfield Village Pre-School

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,527	(136,290)	237
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>136,527</u>	<u>(136,290)</u>	<u>237</u>

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	74,139	(1,903)	72,236
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,139</u>	<u>(1,903)</u>	<u>72,236</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	275,575	(277,478)	(1,903)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>275,575</u>	<u>(277,478)</u>	<u>(1,903)</u>

Rotherfield Village Pre-School

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

12. RELATED PARTY DISCLOSURES

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

Rotherfield Village Pre-School

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Charitable activities		
Fees	63,682	37,818
Donations	2,145	1,349
Grants	927	6,774
ESCC funding	70,813	88,348
Registration	350	30
	137,917	134,319
Other trading activities		
Fundraising	1,127	2,142
Investment income		
Deposit account interest	4	66
	139,048	136,527
Total incoming resources		
 EXPENDITURE		
Raising donations and legacies		
Fundraising costs	217	552
Charitable activities		
Wages	100,437	108,627
Pensions	826	889
Activities and outings	205	3,308
Equipment and toys	4,823	2,888
	106,291	115,712
Support costs		
Management		
Rent, rates and water	2,248	1,640
Insurance	820	806
Light and heat	3,698	2,704
Telephone	755	615
Postage and stationery	1,466	1,377
Sundries	1,408	1,808
Carried forward	10,395	8,950

This page does not form part of the statutory financial statements

Rotherfield Village Pre-School

**Detailed Statement of Financial Activities
for the Year Ended 31 August 2021**

	2021	2020
	£	£
Management		
Brought forward	10,395	8,950
Subscriptions and donations	479	772
Computer costs	1,531	1,056
Accountancy/bookkeeping	4,227	1,618
Training costs	2,831	1,265
Repairs and maintenance	11,980	4,575
Recruitment costs	193	593
Professional fees	1,260	-
Fines and penalties	587	-
Computer equipment	1,197	1,197
	34,680	20,026
Total resources expended	141,188	136,290
Net (expenditure)/income	(2,140)	237

This page does not form part of the statutory financial statements

ROTHERFIELD VILLAGE PRE-SCHOOL

England & Wales - Charity number 1148519

Accounts

REGISTERED COMPANY NUMBER: 07856560 (England and Wales)

REGISTERED CHARITY NUMBER: 1148519

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**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 AUGUST 2020 FOR
ROTHERFIELD VILLAGE PRE-SCHOOL**

ROTHERFIELD VILLAGE PRESCHOOL

Report of the Trustees

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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07856560 (England and Wales)

Registered Charity number

1148519

Registered office

Recreation Ground
North Street Rotherfield
East Sussex
TN6 3LX

Trustees

Mr. I Harris
Ms. S Milledge
Mrs. C D'Arcy
Mrs. D Zeigler
Mrs. T Ashwell
Mrs L Jones

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 20th May 2021 and signed on its behalf by:



Mr. I Harris – Chair to the Trustees

ROTHERFIELD VILLAGE PRESCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 August 2020

		31-Aug-20	31-Aug-19
		Unrestricted	Unrestricted
		fund	fund
	Note		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary Income		129,687	137,856
Investment Income	2	<u>66</u>	<u>85</u>
Total Incoming resources		129,753	137,941
 RESOURCES EXPENDED			
Cost of generating funds			
Cost of generating voluntary income		121,952	122,949
Fundraising trading: cost of goods sold and other costs		<u>7,564</u>	<u>13,831</u>
Total resources expended		129,516	136,780
 NET INCOMING/(OUTGOING) RESOURCES			
		237	1,161
 RECONCILIATION OF FUNDS			
Total funds brought forward		74,139	75,262
Prior Period Adjustment	3	<u> </u>	<u>(2,284)</u>
TOTAL FUNDS CARRIED FORWARD		<u>74,376</u>	<u>74,139</u>

ROTHERFIELD VILLAGE PRESCHOOL**BALANCE SHEET**

For the Year Ended 31 August 2020

		31-Aug-20 Unrestricted fund	31-Aug-19 Unrestricted fund
FIXED ASSETS	Note		
Tangible assets	7	3,590	4,786
CURRENT ASSETS			
Debtors	8	20	1,341
Cash at bank		72,548	68,592
		72,568	69,933
CREDITORS			
Amounts falling due within one year	9	1,782	(581)
NET CURRENT ASSETS		<u>70,786</u>	<u>69,352</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		74,376	74,139
NET ASSETS		<u>74,376</u>	<u>74,139</u>
FUNDS	10		
Unrestricted funds		74,376	74,139
TOTAL FUNDS		74,376	74,139

ROTHERFIELD VILLAGE PRESCHOOL

Notes to the Financial Statements

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 do not require the company to obtain an audit of its financial statements for the year ended 31st 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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 29 May 2020 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'I Harris', written in a cursive style.

Mr. I Harris – Chair to the Trustees

ROTHERFIELD VILLAGE PRESCHOOL
NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 August 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Computer Equipment: 5 years, straight line

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

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.

ROTHERFIELD VILLAGE PRESCHOOL
NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 August 2020

2. INVESTMENT INCOME

	31-Aug-20	31-Aug-19
	£	£
Deposit Account Interest	<u>66</u>	<u>85</u>

3. PRIOR PERIOD ADJUSTMENT

	31-Aug-20	31-Aug-19
	£	£
A prior period adjustment was made to reconcile the published accounts to the accounting package		<u>(2,284)</u>

4. NET INCOME/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31-Aug-20	31-Aug-19
	£	£
Depreciation - owned assets		
Rent	1,197	1,197
Other Pension Costs	-	667
	<u>2,423</u>	<u>1,042</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2019 nor for the year ended 31 August 2018.

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

	31-Aug-20	31-Aug-19
	£	£
Wages and Salaries	100,319	99,829
Other pension costs	<u>2,423</u>	<u>1,042</u>
	<u>102,742</u>	<u>100,871</u>

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

	31-Aug-20	31-Aug-19
	<u>14</u>	<u>14</u>

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

ROTHERFIELD VILLAGE PRESCHOOL
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 August 2020

7. TANGIBLE FIXED ASSETS

	Computer Equipment
	£
At 1 September 2018 and 31 August 2019	<u>5,983</u>
DEPRECIATION	<u>1,197</u>
Charge for the year	
NET BOOK VALUE	
As 31 August 2020	<u><u>3,589</u></u>
At 31 August 2019	<u><u>4,786</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31-Aug-20	31-Aug-19
	£	£
Other debtors	<u>20</u>	<u>1,342</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31-Aug-20	31-Aug-19
	£	£
Taxation and social security	1,731	324
Other creditors	<u>(22)</u>	<u>257</u>
	<u>1,708</u>	<u>581</u>

10. MOVEMENT IN FUNDS

	At 1.9.19	Net Movement in funds	At 31.8.20
Unrestricted funds	£	£	£
General fund	76,423	237	76,660
Prior period adjustment	<u>(2,284)</u>		<u>(2,284)</u>
TOTAL FUNDS	<u>74,139</u>	<u>237</u>	<u>74,376</u>

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

	Incoming resources	Resurces Expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	<u>129,753</u>	<u>(129,516)</u>	<u>237</u>
TOTAL FUNDS	<u>129,753</u>	<u>(129,516)</u>	<u>237</u>

ROTHERFIELD VILLAGE PRESCHOOL
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 August 2020

10. MOVEMENT IN FUNDS (cont.)

Comparatives for movement in funds

	At 1.9.18	Net Movement in funds	At 31.8.19
	£	£	£
Unrestricted funds			
General fund	75,262	1,161	76,423
Prior period adjustment			(2,284)
TOTAL FUNDS	<u>75,262</u>	<u>1,161</u>	<u>74,139</u>

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

	Incoming resources	Resurces Expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	137,941	(136,780)	1,161
TOTAL FUNDS	<u>137,941</u>	<u>(136,780)</u>	<u>1,161</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	75,262	1,398	76,660
Prior perdioid adjustment			(2,284)
TOTAL FUNDS	<u>75,262</u>	<u>1,398</u>	<u>74,376</u>

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

	Incoming resources	Resurces Expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	267,694	(266,296)	1,398
TOTAL FUNDS	<u>267,694</u>	<u>(266,296)</u>	<u>1,398</u>

ROTHERFIELD VILLAGE PRESCHOOL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 August 2020

	31-Aug-20	31-Aug-19
	Unrestricted	Unrestricted
	fund	fund
INCOMING RESOURCES		
Voluntary Income		
Income	129,687	137,856
Investment Income		
Deposit Account Interest	<u>66</u>	<u>85</u>
Total Incoming resources	129,753	137,941
RESOURCES EXPENDED		
Cost of generating voluntary Income		
Wages	100,319	99,829
Pensions	2,423	1,043
Rent	-	667
Rates and water	1,640	1,753
Insurance	806	802
Light and heat	2,704	2,096
Telephone	615	529
Postage and stationery	1,377	1,402
Sundries	1,586	623
Subscriptions	772	718
Computer costs	1,056	606
Bookkeeping	1,618	2,621
Training	1,265	1,678
Repairs and maintenance	4,575	7,388
Computer equipment depreciation	<u>1,197</u>	<u>1,197</u>
	121,952	122,949
Fundraising trading: cost of goods sold and other costs		
Purchases	<u>7,564</u>	<u>13,831</u>
Total resources expended	129,516	136,780
Net income/(expenditure)	237	1,161

REGISTERED COMPANY NUMBER: 07856560 (England and Wales)

REGISTERED CHARITY NUMBER: 1148519

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Balance Sheet	5
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Detailed Statement of Financial Activities	11

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 AUGUST 2020 FOR
ROTHERFIELD VILLAGE PRE-SCHOOL**

ROTHERFIELD VILLAGE PRESCHOOL

Report of the Trustees

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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07856560 (England and Wales)

Registered Charity number

1148519

Registered office

Recreation Ground
North Street Rotherfield
East Sussex
TN6 3LX

Trustees

Mr. I Harris
Ms. S Milledge
Mrs. C D'Arcy
Mrs. D Zeigler
Mrs. T Ashwell
Mrs L Jones

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 20th May 2021 and signed on its behalf by:



Mr. I Harris – Chair to the Trustees

ROTHERFIELD VILLAGE PRESCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 August 2020

		31-Aug-20	31-Aug-19
		Unrestricted	Unrestricted
		fund	fund
	Note		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary Income		129,687	137,856
Investment Income	2	<u>66</u>	<u>85</u>
Total Incoming resources		129,753	137,941
 RESOURCES EXPENDED			
Cost of generating funds			
Cost of generating voluntary income		121,952	122,949
Fundraising trading: cost of goods sold and other costs		<u>7,564</u>	<u>13,831</u>
Total resources expended		129,516	136,780
 NET INCOMING/(OUTGOING) RESOURCES			
		237	1,161
 RECONCILIATION OF FUNDS			
Total funds brought forward		74,139	75,262
Prior Period Adjustment	3	<u></u>	<u>(2,284)</u>
TOTAL FUNDS CARRIED FORWARD		<u>74,376</u>	<u>74,139</u>

ROTHERFIELD VILLAGE PRESCHOOL**BALANCE SHEET**

For the Year Ended 31 August 2020

		31-Aug-20 Unrestricted fund	31-Aug-19 Unrestricted fund
	Note		
FIXED ASSETS			
Tangible assets	7	3,590	4,786
CURRENT ASSETS			
Debtors	8	20	1,341
Cash at bank		72,548	68,592
		72,568	69,933
CREDITORS			
Amounts falling due within one year	9	1,782	(581)
NET CURRENT ASSETS		<u>70,786</u>	<u>69,352</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		74,376	74,139
NET ASSETS		<u>74,376</u>	<u>74,139</u>
FUNDS	10		
Unrestricted funds		74,376	74,139
TOTAL FUNDS		74,376	74,139

ROTHERFIELD VILLAGE PRESCHOOL

Notes to the Financial Statements

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 do not require the company to obtain an audit of its financial statements for the year ended 31st 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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 29 May 2020 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'I Harris', written in a cursive style.

Mr. I Harris – Chair to the Trustees

ROTHERFIELD VILLAGE PRESCHOOL
NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 August 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Computer Equipment: 5 years, straight line

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

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.

ROTHERFIELD VILLAGE PRESCHOOL
NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 August 2020

2. INVESTMENT INCOME

	31-Aug-20	31-Aug-19
	£	£
Deposit Account Interest	<u>66</u>	<u>85</u>

3. PRIOR PERIOD ADJUSTMENT

	31-Aug-20	31-Aug-19
	£	£
A prior period adjustment was made to reconcile the published accounts to the accounting package		<u>(2,284)</u>

4. NET INCOME/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31-Aug-20	31-Aug-19
	£	£
Depreciation - owned assets		
Rent	1,197	1,197
Other Pension Costs	-	667
	<u>2,423</u>	<u>1,042</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2019 nor for the year ended 31 August 2018.

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

	31-Aug-20	31-Aug-19
	£	£
Wages and Salaries	100,319	99,829
Other pension costs	<u>2,423</u>	<u>1,042</u>
	<u>102,742</u>	<u>100,871</u>

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

	31-Aug-20	31-Aug-19
	<u>14</u>	<u>14</u>

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

ROTHERFIELD VILLAGE PRESCHOOL
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 August 2020

7. TANGIBLE FIXED ASSETS

	Computer Equipment £
At 1 September 2018 and 31 August 2019	<u>5,983</u>
DEPRECIATION	<u>1,197</u>
Charge for the year	
NET BOOK VALUE	
As 31 August 2020	<u><u>3,589</u></u>
At 31 August 2019	<u><u>4,786</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31-Aug-20 £	31-Aug-19 £
Other debtors	<u>20</u>	<u>1,342</u>

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31-Aug-20 £	31-Aug-19 £
Taxation and social security	1,731	324
Other creditors	<u>(22)</u>	<u>257</u>
	<u><u>1,708</u></u>	<u><u>581</u></u>

10. MOVEMENT IN FUNDS

	At 1.9.19 £	Net Movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	76,423	237	76,660
Prior period adjustment	<u>(2,284)</u>		<u>(2,284)</u>
TOTAL FUNDS	<u><u>74,139</u></u>	<u><u>237</u></u>	<u><u>74,376</u></u>

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

	Incoming resources £	Resurces Expended £	Movement in funds £
Unrestricted funds			
General fund	<u>129,753</u>	<u>(129,516)</u>	<u>237</u>
TOTAL FUNDS	<u><u>129,753</u></u>	<u><u>(129,516)</u></u>	<u><u>237</u></u>

ROTHERFIELD VILLAGE PRESCHOOL
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 August 2020

10. MOVEMENT IN FUNDS (cont.)

Comparatives for movement in funds

	At 1.9.18	Net Movement in funds	At 31.8.19
	£	£	£
Unrestricted funds			
General fund	75,262	1,161	76,423
Prior period adjustment			(2,284)
TOTAL FUNDS	<u>75,262</u>	<u>1,161</u>	<u>74,139</u>

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

	Incoming resources	Resurces Expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	137,941	(136,780)	1,161
TOTAL FUNDS	<u>137,941</u>	<u>(136,780)</u>	<u>1,161</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	75,262	1,398	76,660
Prior perdioid adjustment			(2,284)
TOTAL FUNDS	<u>75,262</u>	<u>1,398</u>	<u>74,376</u>

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

	Incoming resources	Resurces Expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	267,694	(266,296)	1,398
TOTAL FUNDS	<u>267,694</u>	<u>(266,296)</u>	<u>1,398</u>

ROTHERFIELD VILLAGE PRESCHOOL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 August 2020

	31-Aug-20	31-Aug-19
	Unrestricted	Unrestricted
	fund	fund
INCOMING RESOURCES		
Voluntary Income		
Income	129,687	137,856
Investment Income		
Deposit Account Interest	<u>66</u>	<u>85</u>
Total Incoming resources	129,753	137,941
RESOURCES EXPENDED		
Cost of generating voluntary Income		
Wages	100,319	99,829
Pensions	2,423	1,043
Rent	-	667
Rates and water	1,640	1,753
Insurance	806	802
Light and heat	2,704	2,096
Telephone	615	529
Postage and stationery	1,377	1,402
Sundries	1,586	623
Subscriptions	772	718
Computer costs	1,056	606
Bookkeeping	1,618	2,621
Training	1,265	1,678
Repairs and maintenance	4,575	7,388
Computer equipment depreciation	<u>1,197</u>	<u>1,197</u>
	121,952	122,949
Fundraising trading: cost of goods sold and other costs		
Purchases	<u>7,564</u>	<u>13,831</u>
Total resources expended	129,516	136,780
Net income/(expenditure)	237	1,161

ROTHERFIELD VILLAGE PRE-SCHOOL - INDEPENDENT EXAMINERS REPORT

For the Year Ended 31 August 2020

Report to the Trustees of Rotherfield Village Pre-School for the year ended 31 August 2020 Charity No 1148519.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow procedures laid down in the General Directions given by the Charity Commission
- (under section 145(5) of the Act)
- To state whether matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and in comparison, of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the accounts.

Independent Examiners statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect, the Trustees have not met the requirements to ensure that proper accounting records are kept (in accordance with section 130 of the Act); and accounts are prepared which agree with the accounting records and comply within the accounting requirements of the Act; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed on 31 May 2021

Mr G Khan ACMA
G3J Limited
32 Abinger Drive
Redhill
Surrey, RH1 6SY