

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

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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

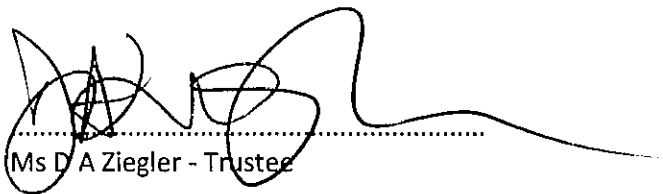
Ms T Ashwell Parent (appointed 21/10/2020)
Mrs C D'Arcy HR
I Harris Civil Servant
Miss S Milledge Childcare Practitioner
Ms C Turner Parent (appointed 9/11/2020)
Ms D A Ziegler Parent (appointed 16/11/2020)
Ms A E Garety (appointed 9/3/2022)

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').

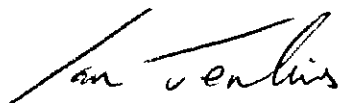
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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	5		
Staff costs		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>72,236</u>	<u>74,376</u>
FUNDS	11		
Unrestricted funds		<u>72,236</u>	<u>74,376</u>
TOTAL FUNDS		<u>72,236</u>	<u>74,376</u>

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

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

The trustees acknowledge their responsibilities for

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

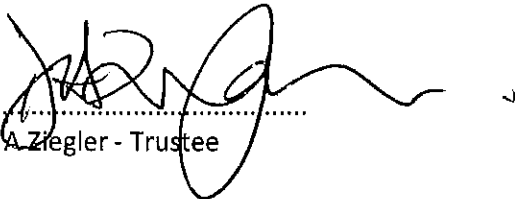
The notes form part of these financial statements

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

**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	<u>1,127</u>	<u>2,142</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>4</u>	<u>66</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>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	<u>1,197</u>	<u>1,196</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)
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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
	<hr/>	<hr/>
	137,917	134,319
Other trading activities		
Fundraising	1,127	2,142
Investment income		
Deposit account interest	4	66
	<hr/>	<hr/>
Total incoming resources	139,048	136,527
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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	34,680	20,026
	<hr/>	<hr/>
Total resources expended	141,188	136,290
	<hr/>	<hr/>
Net (expenditure)/income	(2,140)	237
	<hr/>	<hr/>

This page does not form part of the statutory financial statements