

**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**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6 to 7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 14</b>
<b>Detailed Statement of Financial Activities</b>	<b>15 to 16</b>

## **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

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Charitable activities	2	143,075	137,917
Other trading activities	3	1,533	1,127
Investment income	4	16	4
<b>Total</b>		<u>144,624</u>	<u>139,048</u>
 <b>EXPENDITURE ON</b>			
Raising funds		341	217
<b>Charitable activities</b>	5		
Staff costs		107,636	101,456
Support costs		30,682	33,441
Governance costs		5,081	6,074
<b>Total</b>		<u>143,740</u>	<u>141,188</u>
 <b>NET INCOME/(EXPENDITURE)</b>		884	(2,140)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		72,236	74,376
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	9	1,696	2,393
<b>CURRENT ASSETS</b>			
Debtors	10	2,212	214
Cash at bank		74,992	77,128
		<u>77,204</u>	<u>77,342</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(5,780)	(7,499)
		<u>71,424</u>	<u>69,843</u>
<b>NET CURRENT ASSETS</b>			
		<u>73,120</u>	<u>72,236</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>73,120</u>	<u>72,236</u>
<b>NET ASSETS</b>			
		<u>73,120</u>	<u>72,236</u>
<b>FUNDS</b>	12		
Unrestricted funds		73,120	72,236
<b>TOTAL FUNDS</b>		<u>73,120</u>	<u>72,236</u>

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

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

The trustees acknowledge their responsibilities for

- 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 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
	<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>          </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>
	114,778	28,621	143,399
	<u>          </u>	<u>          </u>	<u>          </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 £
<b>COST</b>	
At 1 September 2021	5,983
Additions	625
	<u>6,608</u>
At 31 August 2022	<u>6,608</u>
<b>DEPRECIATION</b>	
At 1 September 2021	3,590
Charge for year	1,322
	<u>4,912</u>
At 31 August 2022	<u>4,912</u>
<b>NET BOOK VALUE</b>	
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
	£	£	£
<b>Unrestricted funds</b>			
General fund	72,236	884	73,120
	<u>72,236</u>	<u>884</u>	<u>73,120</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	144,624	(143,740)	884
	<u>144,624</u>	<u>(143,740)</u>	<u>884</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	74,376	(2,140)	72,236
	<u>74,376</u>	<u>(2,140)</u>	<u>72,236</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	139,048	(141,188)	(2,140)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	74,376	(1,256)	73,120
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	283,672	(284,928)	(1,256)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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.

**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**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6 to 7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 14</b>
<b>Detailed Statement of Financial Activities</b>	<b>15 to 16</b>

## **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

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Charitable activities	2	143,075	137,917
Other trading activities	3	1,533	1,127
Investment income	4	16	4
<b>Total</b>		<u>144,624</u>	<u>139,048</u>
 <b>EXPENDITURE ON</b>			
Raising funds		341	217
 <b>Charitable activities</b>	5		
Staff costs		107,636	101,456
Support costs		30,682	33,441
Governance costs		5,081	6,074
<b>Total</b>		<u>143,740</u>	<u>141,188</u>
 <b>NET INCOME/(EXPENDITURE)</b>		884	(2,140)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		72,236	74,376
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	9	1,696	2,393
<b>CURRENT ASSETS</b>			
Debtors	10	2,212	214
Cash at bank		74,992	77,128
		<u>77,204</u>	<u>77,342</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(5,780)	(7,499)
		<u>71,424</u>	<u>69,843</u>
<b>NET CURRENT ASSETS</b>			
		<u>71,424</u>	<u>69,843</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>73,120</u>	<u>72,236</u>
<b>NET ASSETS</b>		<u>73,120</u>	<u>72,236</u>
<b>FUNDS</b>	12		
Unrestricted funds		<u>73,120</u>	<u>72,236</u>
<b>TOTAL FUNDS</b>		<u>73,120</u>	<u>72,236</u>

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

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

The trustees acknowledge their responsibilities for

- 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 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

The notes form part of these financial statements

**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	<u>1,533</u>	<u>1,127</u>

### 4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<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	<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 £
<b>COST</b>	
At 1 September 2021	5,983
Additions	625
	<u>6,608</u>
At 31 August 2022	<u>6,608</u>
<b>DEPRECIATION</b>	
At 1 September 2021	3,590
Charge for year	1,322
	<u>4,912</u>
At 31 August 2022	<u>4,912</u>
<b>NET BOOK VALUE</b>	
At 31 August 2022	1,696
	<u>1,696</u>
At 31 August 2021	2,393
	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	72,236	884	73,120
	<u>72,236</u>	<u>884</u>	<u>73,120</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	144,624	(143,740)	884
	<u>144,624</u>	<u>(143,740)</u>	<u>884</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	74,376	(2,140)	72,236
	<u>74,376</u>	<u>(2,140)</u>	<u>72,236</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	139,048	(141,188)	(2,140)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	74,376	(1,256)	73,120
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	283,672	(284,928)	(1,256)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
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
<b>Other trading activities</b>		
Fundraising	1,533	1,127
<b>Investment income</b>		
Deposit account interest	16	4
	<hr/>	<hr/>
<b>Total incoming resources</b>	144,624	139,048
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	341	217
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Management</b>		
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 £
<b>Management</b>		
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
	<hr/>	<hr/>
	28,516	34,680
 <b>Finance</b>		
Bank charges	105	-
	<hr/>	<hr/>
Total resources expended	143,740	141,188
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	884	(2,140)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

**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**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6 to 7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 14</b>
<b>Detailed Statement of Financial Activities</b>	<b>15 to 16</b>

## **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

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Charitable activities	2	143,075	137,917
Other trading activities	3	1,533	1,127
Investment income	4	16	4
<b>Total</b>		<u>144,624</u>	<u>139,048</u>
 <b>EXPENDITURE ON</b>			
Raising funds		341	217
 <b>Charitable activities</b>	5		
Staff costs		107,636	101,456
Support costs		30,682	33,441
Governance costs		5,081	6,074
<b>Total</b>		<u>143,740</u>	<u>141,188</u>
 <b>NET INCOME/(EXPENDITURE)</b>		884	(2,140)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		72,236	74,376
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	9	1,696	2,393
<b>CURRENT ASSETS</b>			
Debtors	10	2,212	214
Cash at bank		74,992	77,128
		<u>77,204</u>	<u>77,342</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(5,780)	(7,499)
		<u>71,424</u>	<u>69,843</u>
<b>NET CURRENT ASSETS</b>			
		<u>71,424</u>	<u>69,843</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>73,120</u>	<u>72,236</u>
<b>NET ASSETS</b>		<u>73,120</u>	<u>72,236</u>
<b>FUNDS</b>	12		
Unrestricted funds		<u>73,120</u>	<u>72,236</u>
<b>TOTAL FUNDS</b>		<u>73,120</u>	<u>72,236</u>

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

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

The trustees acknowledge their responsibilities for

- 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 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

The notes form part of these financial statements

**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	<u>1,533</u>	<u>1,127</u>

### 4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<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	<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 £
<b>COST</b>	
At 1 September 2021	5,983
Additions	625
	<u>6,608</u>
At 31 August 2022	<u>6,608</u>
<b>DEPRECIATION</b>	
At 1 September 2021	3,590
Charge for year	1,322
	<u>4,912</u>
At 31 August 2022	<u>4,912</u>
<b>NET BOOK VALUE</b>	
At 31 August 2022	1,696
	<u>1,696</u>
At 31 August 2021	2,393
	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	72,236	884	73,120
	<u>72,236</u>	<u>884</u>	<u>73,120</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	144,624	(143,740)	884
	<u>144,624</u>	<u>(143,740)</u>	<u>884</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	74,376	(2,140)	72,236
	<u>74,376</u>	<u>(2,140)</u>	<u>72,236</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	139,048	(141,188)	(2,140)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	74,376	(1,256)	73,120
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	283,672	(284,928)	(1,256)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
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
<b>Other trading activities</b>		
Fundraising	1,533	1,127
<b>Investment income</b>		
Deposit account interest	16	4
	<hr/>	<hr/>
<b>Total incoming resources</b>	144,624	139,048
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	341	217
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Management</b>		
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 £
<b>Management</b>		
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
	<hr/>	<hr/>
	28,516	34,680
 <b>Finance</b>		
Bank charges	105	-
	<hr/>	<hr/>
Total resources expended	143,740	141,188
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	884	(2,140)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements