

FERNLEA COMMUNITY PRE SCHOOL

England & Wales · Charity number 1152336

Details

Other names	FERNLEA PRESCHOOL
Status	Registered
Legal form	Charitable company
Company number	07637765
Registered	2013-06-07
Register	View on the Charity Commission register

Contact

Address	Fernlea Pre-School Neville Duke Road Farnborough Hampshire GU14 9BY
Phone	01276 36836
Email	fernleapreschool@gmail.com

Activities

Objects: 4. OBJECTS The charity works for the public benefit having as its objects the development and education of children and young people in particular by: 4.1 Promoting their care and safety. 4.2 Promoting their education and promoting parental involvement. 4.3 Promoting their health and wellbeing. 4.4 Providing services to support them and their families and carers. 4.5 Providing services to individuals holding membership of the Pre-school 4.6 Furthering the aims of the Pre-school Learning Alliance.

Activities: To develop and educate children primarily under statutory school age. Provide for their needs by offering appropriate play, education, and care facilities. Ensuring appropriate training courses. All parents have the right to become involved in the running of the group by means of a committee. We offer opportunities for all children regardless of race, culture, religion, means or ability.

Classification

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

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£347,403	£254,240	-	-
2024-08-31	£254,240	£258,124	-	-
2023-08-31	£239,370	£244,603	-	-
2022-08-31	£234,892	£265,198	-	-
2021-08-31	£237,070	£230,498	-	-
2020-08-31	£224,287	£215,339	-	-

Trustees

Name	Role	Appointed
Jayde Vaughan	Chair	2023-11-17
JOY HARRIS		2013-03-29
Marianne Hazel Saunders		2013-03-27
Melissa Sylva Ward Brindle		2024-11-29
Vakini Shanmugaranjan		2026-04-15

FERNLEA COMMUNITY PRE SCHOOL

England & Wales - Charity number 1152336

Accounts

COMPANY REGISTRATION NUMBER: 07637765
CHARITY REGISTRATION NUMBER: 1152336

**Fernlea Community Pre-School
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2025**

TTCA LTD

Chartered accountants
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Fernlea Community Pre-School

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2025

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Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Reference and administrative details

Registered charity name Fernlea Community Pre-School

Charity registration number 1152336

Company registration number 07637765

Principal office and registered office Neville Duke Road
Farnborough
Hampshire
GU14 9BY

The trustees

MJ Harris
MH Saunders
MS Ward Brindle (Appointed 29 November 2024)
N Young (Appointed 6 May 2025)
N A Cadec
J Vaughan

Independent examiner Thomas McManners BSc ACA ACMI
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Structure, governance and management

The charity is a company limited by guarantee and it is regulated by its governing document, the Memorandum and Articles of Association of Fernlea Community Pre-School.

The Committee

Fernlea Community Pre-School is run by a management committee who are company directors and charity trustees voted in by our members at the Annual General Meeting.

The management committee of Chair, Treasurer, Secretary and two others meet at least three times a year, being one each school term. Extra meetings are held as and when necessary, with communication by email on a regular basis.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Objectives and activities

The objects of the Pre-School 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:-

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability,
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs,
- Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity. Members of the public benefit from the provision of education facilities available in the community and the support the charity provides.

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Achievements and performance

Committee

Last year we took the decision to change our AGM to the Spring Term to give time for our yearly accounts to be prepared and parents to settle their children in and get to know Fernlea.

Following a successful AGM last year, we were able to recruit another Director/Trustee, Natal Young. This gave us our minimum team of 5. Your committee is now:

Joy Harris - Manager

Jayde Vaughan - Chairperson

Milly Brindle - Treasurer

Marianne Saunders - Secretary

Natalie Young - Fundraising

Staff

Rhianna Fitch joined our team in September 24 as an Apprentice. We are pleased to say she has continued to be a valued member of our team and working hard to complete her Level 3 course.

Ann left us at the end of the summer term to retire. We thanked her for service for the last few years and wished her well as she starts the next chapter in her life. Ann has agreed to being 'on call' should we need her so you may see her about at any time.

Although we are reporting for the last financial year, we would like to mention that Charlie joined our team for a couple of months from November 2025. We also welcomed Emma and Georgia as kitchen assistants who have really settled well into this new role.

Regular training has been ongoing for staff both on face to face and virtually. All staff updated their safeguarding training.

Children

All the children happily returned to pre-school after the lovely summer break we all enjoyed, and our new children quickly settled into the routines of pre-school.

Events:

Raffles

Another very successful Christmas raffle was held this year with the help of local community donations to the Dunelm 'Giving Joy' initiative which we were very lucky to be beneficiaries of. We raised £667.00! We also held a sale of new items which raised another £116.25. Our Easter raffle also raised a lovely amount of £220.65. We would like to thank everyone for all the prize donations and purchasing the tickets and the hard work of our committee members and staff for making this possible.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Achievements and performance *(continued)*

Parties

The children all enjoyed the Christmas party and of course Father Christmas managed to find time in his busy schedule to come and see the children and give them a gift. Thank you to the staff for transforming the room and making a lovely grotto.

We held a 'Teddy Bear's' end of year party, for the children returning to us in September 2025. The children all had a lovely time.

The children leaving us to go to school were treated to our 'Leaver's Mini Prom.' The staff work really hard to transform the entrance hall and classroom into a magical party room using voiles, lights, chair covers and table decorations. The children are served food by the staff and joined in with entertainment from Treasure Box Parties. They enjoyed an entertainer, magic show, balloon modelling and a disco with bubbles and foam machine alongside party games.

We were all exhausted, and glad everyone had such a lovely time, making special moments spent with the children before they start their new journey into 'big school.'

Other work:

Many items donated by the Dunelm 'Giving Joy' campaign have been put to good use by the children. They have loved using the new toys which have expanded their curiosity, creativity and role play. Items we have been unable to use ourselves have been sold to our families at a much-reduced price. This benefits our families and is a form of fundraising for pre-school.

Our new building has been named 'The Lodge' and it is being used really well to have a second area we can take groups of children to enhance their learning. The area is being used by all age groups, depending on the requirements at the time. We look forward to upgrading the storage and tables, but so far haven't been able to engage a carpenter to produce our requirements.

We were very lucky to secure funds from the 'Rushmoor Supporting Communities Grant' of £746.00. This money went towards the cost of new chairs for both the new building and replacing the very old chairs in the main room.

Following the clean-up of the sensory/garden area, the children have been able to explore here with planting taking place, finding bugs and general exploration. This is an ongoing project which we hope will offer many more learning opportunities in the future.

The Future:

We have been looking at our outside area and the soft play is in need of replacement or refurbishment. A quote for refurbishing the two areas is in the region of £8,000, and we have been advised replacement would be considerably more due to the uplifting and disposal of the old soft play. We would like to introduce more climbing equipment and generally update the area. Fundraising events for this purpose are being organised.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Financial review

During the year there was a surplus of income over expenditure amounting to £81,732 compared with a deficit of income over expenditure of £3,884 in 2024. As at 31 August 2025, the reserves of the charity stood at £241,193, compared with £159,461 in 2024.

Policies on reserves

The Trustees have examined the requirement for free reserves, being unrestricted funds which are not represented by tangible fixed assets and which are designed for specific purposes or otherwise committed. It is the charity's policy to hold reserves covering 3 months of ordinary expenditure with the remaining reserves held for future enhancement of nursery facilities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 25 March 2026 and signed on behalf of the board of trustees by:

MJ Harris
Trustee

J Vaughan
Trustee

Fernlea Community Pre-School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Fernlea Community Pre-School

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of Fernlea Community Pre-School ('the charity') for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Thomas McManners BSc ACA ACMI
Independent Examiner

269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Fernlea Community Pre-School

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Charitable activities	5	345,297	345,297	249,686
Other trading activities	6	2,106	2,106	4,554
Total income		<u>347,403</u>	<u>347,403</u>	<u>254,240</u>
Expenditure				
Expenditure on charitable activities	7,8	265,671	265,671	258,124
Total expenditure		<u>265,671</u>	<u>265,671</u>	<u>258,124</u>
Net income/(expenditure) and net movement in funds		<u>81,732</u>	<u>81,732</u>	<u>(3,884)</u>
Reconciliation of funds				
Total funds brought forward		159,461	159,461	163,345
Total funds carried forward		<u>241,193</u>	<u>241,193</u>	<u>159,461</u>

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

The notes on pages 9 to 14 form part of these financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Statement of Financial Position

31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	13	68,118	65,120
Current assets			
Stocks	14	327	467
Debtors	15	3,587	13,646
Cash at bank and in hand		176,707	93,554
		<u>180,621</u>	<u>107,667</u>
Creditors: amounts falling due within one year	16	<u>7,546</u>	<u>13,326</u>
Net current assets		<u>173,075</u>	<u>94,341</u>
Total assets less current liabilities		<u>241,193</u>	<u>159,461</u>
Net assets		<u>241,193</u>	<u>159,461</u>
Funds of the charity			
Unrestricted funds		<u>241,193</u>	<u>159,461</u>
Total charity funds	18	<u>241,193</u>	<u>159,461</u>

For the year ending 31 August 2025 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 25 March 2026, and are signed on behalf of the board by:

MJ Harris
Trustee

The notes on pages 9 to 14 form part of these financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Neville Duke Road, Farnborough, Hampshire, GU14 9BY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.(a) No cash flow statement has been presented for the company.(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	10% straight line
Plant and machinery/Equipment	-	25% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a company limited by guarantee. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sale of goods/services as part of direct charitable activities	53,538	53,538	49,938	49,938
Disability Access fund income	1,069	1,069	1,749	1,749
Income from uniform sale	899	899	1,108	1,108
Payments from governments or public authorities	289,791	289,791	196,891	196,891
	<u>345,297</u>	<u>345,297</u>	<u>249,686</u>	<u>249,686</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	2,106	2,106	4,554	4,554

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Providing pre-school education	263,020	263,020	255,524	255,524
Support costs	2,651	2,651	2,600	2,600
	<u>265,671</u>	<u>265,671</u>	<u>258,124</u>	<u>258,124</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Providing pre-school education	263,020	–	263,020	255,524
Governance costs	–	2,651	2,651	2,600
	<u>263,020</u>	<u>2,651</u>	<u>265,671</u>	<u>258,124</u>

9. Net income/(expenditure)

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

	2025 £	2024 £
Depreciation of tangible fixed assets	9,669	9,102

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,896	1,896

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 August 2025

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	199,088	194,687
Social security costs	7,773	9,472
Employer contributions to pension plans	3,337	3,148
	<u>210,198</u>	<u>207,307</u>

The average head count of employees during the year was 11 (2024: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of production staff	10	11
Number of administrative staff	1	1
	<u>11</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

Two trustees have been paid remuneration from employment with the charity. MJ Harris and MH Saunders received employment income totalling £40,501 (2024: £49,669). Company pension contributions were made on behalf these trustees of £404 (2024: £309).

13. Tangible fixed assets

	Fixtures and fittings	Equipment	Total
	£	£	£
Cost			
At 1 Sep 2024	63,022	92,457	155,479
Additions	12,667	–	12,667
At 31 Aug 2025	<u>75,689</u>	<u>92,457</u>	<u>168,146</u>
Depreciation			
At 1 Sep 2024	6,302	84,057	90,359
Charge for the year	7,569	2,100	9,669
At 31 Aug 2025	<u>13,871</u>	<u>86,157</u>	<u>100,028</u>
Carrying amount			
At 31 Aug 2025	<u>61,818</u>	<u>6,300</u>	<u>68,118</u>
At 31 Aug 2024	<u>56,720</u>	<u>8,400</u>	<u>65,120</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

14. Stocks

	2025	2024
	£	£
Uniform stock	<u>327</u>	<u>467</u>

15. Debtors

	2025	2024
	£	£
Trade debtors	1,148	–
Prepayments and accrued income	2,439	3,265
Other debtors	–	10,381
	<u>3,587</u>	<u>13,646</u>

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	5,409	9,517
Social security and other taxes	1,647	3,192
Other creditors - Pension	490	617
	<u>7,546</u>	<u>13,326</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,337 (2024: £3,148).

18. Analysis of charitable funds

Unrestricted funds

	At 1 Sep 2024	Income	Expenditure	At 31 Aug 2025
	£	£	£	£
General funds	<u>159,461</u>	<u>347,403</u>	<u>(265,671)</u>	<u>241,193</u>

	At 1 Sep 2023	Income	Expenditure	At 31 Aug 2024
	£	£	£	£
General funds	<u>163,345</u>	<u>254,240</u>	<u>(258,124)</u>	<u>159,461</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	68,118	68,118
Current assets	180,621	180,621
Creditors less than 1 year	(7,546)	(7,546)
Net assets	<u>241,193</u>	<u>241,193</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	65,120	65,120
Current assets	107,667	107,667
Creditors less than 1 year	(13,326)	(13,326)
Net assets	<u>159,461</u>	<u>159,461</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Management Information

Year ended 31 August 2025

The following pages do not form part of the financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 August 2025

	2025 £	2024 £
Income and endowments		
Charitable activities		
Sale of goods/services as part of direct charitable activities	53,538	49,938
Disability Access fund income	1,069	1,749
Income from uniform sale	899	1,108
Payments from governments or public authorities	289,791	196,891
	<u>345,297</u>	<u>249,686</u>
Other trading activities		
Fundraising events	2,106	4,554
	<u>2,106</u>	<u>4,554</u>
Total income	<u>347,403</u>	<u>254,240</u>
Expenditure		
Expenditure on charitable activities		
Purchases	6,214	6,601
Wages and salaries	199,088	194,687
Employer's NIC	7,773	9,472
Pension costs	3,337	3,148
Rent	15,953	15,174
Rates and water	699	483
Light and heat	3,621	1,974
Repairs and maintenance	4,364	3,006
Insurance	6,091	4,070
Legal and professional fees	1,896	1,896
Telephone	629	724
Depreciation	9,669	9,102
Sage licence fees	755	727
Staff welfare and training	676	480
Bank charges	355	377
Other nursery costs	2,378	4,217
Professional Subscriptions	1,274	878
Uniform	899	1,108
	<u>265,671</u>	<u>258,124</u>
Total expenditure	<u>265,671</u>	<u>258,124</u>
Net income/(expenditure)	<u>81,732</u>	<u>(3,884)</u>

FERNLEA COMMUNITY PRE SCHOOL

England & Wales - Charity number 1152336

Accounts

COMPANY REGISTRATION NUMBER: 07637765
CHARITY REGISTRATION NUMBER: 1152336

**Fernlea Community Pre-School
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2024**

TTCA LTD

Chartered accountants
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Fernlea Community Pre-School

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2024

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Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

Reference and administrative details

Registered charity name Fernlea Community Pre-School

Charity registration number 1152336

Company registration number 07637765

Principal office and registered office Neville Duke Road
Farnborough
Hampshire
GU14 9BY

The trustees

MJ Harris
MH Saunders
AL Nolan (Resigned 17 November 2023)
C F Breen (Resigned 17 November 2023)
N A Cadec
J Vaughan (Appointed 17 November 2023)

Independent examiner Thomas McManners BSc ACA ACMI
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Structure, governance and management

The charity is a company limited by guarantee and it is regulated by its governing document, the Memorandum and Articles of Association of Fernlea Community Pre-School.

The Committee

Fernlea Community Pre-School is run by a management committee who are company directors and charity trustees voted in by our members at the Annual General Meeting.

The management committee of Chair, Treasurer, Secretary and two others meet at least three times a year, being one each school term. Extra meetings are held as and when necessary, with communication by email on a regular basis.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

Objectives and activities

The objects of the Pre-School 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:-

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability,
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs,
- Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity. Members of the public benefit from the provision of education facilities available in the community and the support the charity provides.

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

Achievements and performance

Committee

We welcomed Jayde Vaughan as a new member of our Director/Trustee team as we said goodbye to our Chairperson Amy Nolan. Jayde was voted as our new Chairperson. We have been unable to recruit another Director/Trustee this year, and have gained permission from the Early Years Alliance to run with a team of only 4. However, we can only operate for one year on these terms and must comply with our Articles and Memorandum for the year 2024/2025

Staff

This year, we welcomed Vicki Brooks to our team. She is level 3 qualified and has experience in Early Years and Primary education. Vicki also has experience in Forest school education. Shannon sadly left us to start a new life, living on a boat in Northamptonshire, but what an adventure for her. We all wished her well as she started this exciting next chapter in her life. Rhianna Fitch joined September 24 as an Apprentice. Rhianna came to us for her work experience from school, and made a really good impression on us. She has settled in and proving to be a valued member of our team. Training has been ongoing for staff both on face to face and virtually

Children:

All the children happily returned to pre-school after the lovely summer break we all enjoyed, and our new children quickly settled into the routines of pre-school.

Events:

Raffles

We had our most successful Christmas raffle ever this year, raising nearly £900.00! Our Easter raffle also raised a lovely amount of £312.00. We would like to thank everyone for all the prize donations and purchasing the tickets and the hard work of our committee members for making this possible.

Photographs

This year we tried a new fundraising idea by providing a Christmas photo opportunity with a scene set out for parents to bring the family and take their own pictures. We are hoping to repeat this as it proved very popular.

Parties

The children all enjoyed the Christmas party and of course Father Christmas managed to find time in his busy schedule to come and see the children and give them a gift. Thank you to the staff for transforming the room and making a lovely grotto. We held a 'Tiger who Came to Tea' end of year party, for the children returning to us in September. The children all had a lovely time.

The children leaving us to go to school were treated to our 'Leaver's Mini Prom.' The staff work really hard to transform the entrance hall and classroom into a magical party room using voiles, lights, chair covers and table decorations. The children are served food by the staff and join in with party games and dancing, with entertainment from Matt Medland of Matt's Entertainments. Everyone had such a lovely time, making special moments spent with the children before they start their new journey into 'big school.'

New building

This end of this year finally saw us achieve our long-awaited for new building, after many months jumping through all the hurdles put in our way. We identified a need, several years ago, for a separate area for rising five year olds and our youngest 2/3 year old children. Each age group have very different needs and we now hope to be able to change how we meet the very different needs of each group, which in turn will improve their learning outcomes. We still need to furnish and equip the new room and will continue to fundraise to enable this to happen.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

Other work:

We are pleased to say the wooded area has been used this year with some 'forest school' ideas using the forest school training Vicki has brought with her to Fernlea. This is something we are hoping to progress on during the coming year as we all learn how to enhance the children's out experiences.

The construction of our new building taking place this year has meant we have been very limited on the progress of our outside area. Having said that, we were able to continue developing our 'sensory area' with a lot of foliage and items being cleared. A new sandpit has been constructed and beds for growing fruit and vegetables. We are also the proud owners of a new apple tree which produced 4 apples this year. (We hope for a bigger crop next year).

The future:

Further development of our outside area is planned for the coming year. As we begin to use the new building, our routines and how we use it will be trial and error until we find the best way we can provide for our children. We are developing a sensory area, which will include a sandpit, planting areas for fruits and vegetables and other sensory items. Our wooded area will be used more extensively this coming year with more input from Vicki with her forest school training and improvements will be made as the need is identified.

You may have noticed the new Noticeboard near the exit gate. We hope this will improve the communication between the pre-school and parents.

Financial review

During the year there was an deficit of income over expenditure amounting to £3,884 compared with an deficit of income over expenditure of £5,233 in 2023. As at 31 August 2024, the reserves of the charity stood at £159,461, compared with £163,345 in 2023.

Policies on reserves

The Trustees have examined the requirement for free reserves, being unrestricted funds which are not represented by tangible fixed assets and which are designed for specific purposes or otherwise committed. It is the charity's policy to hold reserves covering 3 months of ordinary expenditure with the remaining reserves held for future enhancement of nursery facilities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 January 2025 and signed on behalf of the board of trustees by:

MJ HARRIS

M. J. Harris (Jan 23, 2025, 2:13pm)

MJ Harris
Trustee



J. Vaughan (Jan 23, 2025, 9:09pm)

J. Vaughan
Trustee

Fernlea Community Pre-School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Fernlea Community Pre-School

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of Fernlea Community Pre-School ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Thomas McManners BSc ACA ACMI
Independent Examiner

269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Fernlea Community Pre-School

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	–	–	2,906
Charitable activities	6	249,686	249,686	235,006
Other trading activities	7	4,554	4,554	1,497
Total income		<u>254,240</u>	<u>254,240</u>	<u>239,409</u>
Expenditure				
Expenditure on charitable activities	8,9	258,124	258,124	244,642
Total expenditure		<u>258,124</u>	<u>258,124</u>	<u>244,642</u>
Net expenditure and net movement in funds		<u>(3,884)</u>	<u>(3,884)</u>	<u>(5,233)</u>
Reconciliation of funds				
Total funds brought forward		163,345	163,345	168,578
Total funds carried forward		<u>159,461</u>	<u>159,461</u>	<u>163,345</u>

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

The notes on pages 8 to 13 form part of these financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Statement of Financial Position

31 August 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	14		65,120	11,200
Current assets				
Stocks	15	467		258
Debtors	16	13,646		5,652
Cash at bank and in hand		93,554		158,792
		<u>107,667</u>		<u>164,702</u>
Creditors: amounts falling due within one year	17	<u>13,326</u>		<u>12,557</u>
Net current assets			<u>94,341</u>	<u>152,145</u>
Total assets less current liabilities			<u>159,461</u>	<u>163,345</u>
Net assets			<u>159,461</u>	<u>163,345</u>
Funds of the charity				
Unrestricted funds			<u>159,461</u>	<u>163,345</u>
Total charity funds	19		<u>159,461</u>	<u>163,345</u>

For the 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 21 January 2025, and are signed on behalf of the board by:

MJ HARRIS

M J Harris (Jan 23, 2025, 2:13pm)
MJ Harris
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Neville Duke Road, Farnborough, Hampshire, GU14 9BY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.(a) No cash flow statement has been presented for the company.(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	10% straight line
Plant and machinery/Equipment	-	25% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a company limited by guarantee. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants				
Grants receivable	—	—	2,906	2,906

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sale of goods/services as part of direct charitable activities	49,938	49,938	57,247	57,247
Disability Access fund income	1,749	1,749	1,656	1,656
Income from uniform sale	1,108	1,108	1,143	1,143
Payments from governments or public authorities	196,891	196,891	174,960	174,960
	<u>249,686</u>	<u>249,686</u>	<u>235,006</u>	<u>235,006</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	4,554	4,554	1,497	1,497

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Providing pre-school education	255,524	255,524	241,998	241,998
Support costs	2,600	2,600	2,644	2,644
	<u>258,124</u>	<u>258,124</u>	<u>244,642</u>	<u>244,642</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Providing pre-school education	255,524	–	255,524	241,998
Governance costs	–	2,600	2,600	2,644
	<u>255,524</u>	<u>2,600</u>	<u>258,124</u>	<u>244,642</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>9,102</u>	<u>3,733</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,896</u>	<u>1,896</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	194,687	180,171
Social security costs	9,472	7,675
Employer contributions to pension plans	<u>3,148</u>	<u>2,790</u>
	<u>207,307</u>	<u>190,636</u>

The average head count of employees during the year was 12 (2023: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of production staff	<u>11</u>	<u>10</u>
Number of administrative staff	<u>1</u>	<u>1</u>
	<u>12</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

Two trustees have been paid remuneration from employment with the charity. MJ Harris and MH Saunders received employment income totalling £49,669 (2023: £46,729). Company pension contributions were made on behalf these trustees of £309 (2023: £308).

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 Sep 2023	–	92,457	92,457
Additions	63,022	–	63,022
At 31 Aug 2024	63,022	92,457	155,479
Depreciation			
At 1 Sep 2023	–	81,257	81,257
Charge for the year	6,302	2,800	9,102
At 31 Aug 2024	6,302	84,057	90,359
Carrying amount			
At 31 Aug 2024	56,720	8,400	65,120
At 31 Aug 2023	–	11,200	11,200

15. Stocks

	2024 £	2023 £
Raw materials and consumables	467	258

16. Debtors

	2024 £	2023 £
Trade debtors	–	2,626
Prepayments and accrued income	3,265	3,026
Other debtors	10,381	–
	13,646	5,652

17. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	9,517	10,883
Social security and other taxes	3,192	1,305
Other creditors - Pension	617	369
	13,326	12,557

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,148 (2023: £2,790).

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

19. Analysis of charitable funds

Unrestricted funds

	At 1 Sep 2023	Income	Expenditure	At 31 Aug 2024
	£	£	£	£
General funds	<u>163,345</u>	<u>254,240</u>	<u>(258,124)</u>	<u>159,461</u>

	At 1 Sep 2022	Income	Expenditure	At 31 Aug 2023
	£	£	£	£
General funds	<u>168,578</u>	<u>239,409</u>	<u>(244,642)</u>	<u>163,345</u>

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	65,120	65,120
Current assets	107,667	107,667
Creditors less than 1 year	<u>(13,326)</u>	<u>(13,326)</u>
Net assets	<u>159,461</u>	<u>159,461</u>

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	11,200	11,200
Current assets	164,702	164,702
Creditors less than 1 year	<u>(12,557)</u>	<u>(12,557)</u>
Net assets	<u>163,345</u>	<u>163,345</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Management Information

Year ended 31 August 2024

The following pages do not form part of the financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 August 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Grants receivable	—	2,906
Charitable activities		
Sale of goods/services as part of direct charitable activities	49,938	57,247
Disability Access fund income	1,749	1,656
Income from uniform sale	1,108	1,143
Payments from governments or public authorities	196,891	174,960
	<u>249,686</u>	<u>235,006</u>
Other trading activities		
Fundraising events	4,554	1,497
	<u>254,240</u>	<u>239,409</u>
Expenditure		
Expenditure on charitable activities		
Purchases	6,601	8,441
Wages and salaries	194,687	180,171
Employer's NIC	9,472	7,675
Pension costs	3,148	2,790
Rent	15,174	13,317
Rates and water	483	616
Light and heat	1,974	2,162
Repairs and maintenance	3,006	13,733
Insurance	4,070	3,193
Legal and professional fees	1,896	1,962
Telephone	724	988
Depreciation	9,102	3,733
Software subscriptions	727	682
Staff welfare and training	480	150
Bank charges	377	1,025
Other nursery costs including equipment	4,217	1,490
Professional Subscriptions	878	1,371
Uniform	1,108	1,143
	<u>258,124</u>	<u>244,642</u>
Total expenditure	<u>258,124</u>	<u>244,642</u>
Net expenditure	<u>(3,884)</u>	<u>(5,233)</u>



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FERNLEA COMMUNITY PRE SCHOOL

England & Wales - Charity number 1152336

Accounts

COMPANY REGISTRATION NUMBER: 07637765

CHARITY REGISTRATION NUMBER: 1152336

**Fernlea Community Pre-School
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2023**

TTCA LTD

Chartered accountants
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Fernlea Community Pre-School

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2023

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Independent examiner's report to the trustees	5
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Detailed statement of financial activities	15

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details

Registered charity name Fernlea Community Pre-School

Charity registration number 1152336

Company registration number 07637765

Principal office and registered office Neville Duke Road
Farnborough
Hampshire
GU14 9BY

The trustees

MJ Harris
MH Saunders
AL Nolan (Appointed 22 November 2022)
Dr SJ Berry
C F Breen
N A Cadec

Independent examiner Thomas McManners BSc ACA ACMI
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Structure, governance and management

The charity is a company limited by guarantee and it is regulated by its governing document, the Memorandum and Articles of Association of Fernlea Community Pre-School.

The Committee

Fernlea Community Pre-School is run by a management committee who are company directors and charity trustees voted in by our members at the Annual General Meeting.

The management committee of Chair, Treasurer, Secretary and two others meet at least three times a year, being one each school term. Extra meetings are held as and when necessary, with communication by email on a regular basis.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Objectives and activities

The objects of the Pre-School 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:-

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability,
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs,
- Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity. Members of the public benefit from the provision of education facilities available in the community and the support the charity provides.

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

Achievements and performance

Committee

We welcomed Amy Nolan as a new member of our Director/Trustee team as we said goodbye to our Chairperson Simon Berry. Amy was voted as our new Chairperson.

Staff

This year, Nadine Anzaka, who has worked with us for a few years in the kitchen, is now going to train for a full level 3 qualification and join our team as a practitioner. Training has been ongoing for staff both on face to face and virtually.

Children:

All the children happily returned to pre-school after the lovely Summer break we all enjoyed, and our new children quickly settled into the routines of pre-school.

Events:

The start of our school year saw the sad news that our Queen Elizabeth sadly passed away. In a mark of respect, we closed pre-school on the day of her Funeral, Monday 19th September 2022. This year also saw the passing of our founder, Audrey Greenway. Joy and Karen represented Fernlea Pre-school at her funeral. Audrey had a great influence on the ethos of Fernlea and will always be remembered with great fondness. On a happier note, we held a very successful Christmas raffle this year and thank everyone for all the prize donations and purchasing the tickets. Thank you to Tasha, one of our Directors for kindly organising this for us. The children enjoyed a Christmas party, with the all important visit from Father Christmas. To celebrate the Coronation of Charles III, we had afternoon tea for all the children tea over 3 days leading up to the coronation on Saturday 6th May 2023. The children all made a crown to wear, and were given a commemorative disc to mark the occasion. At the end of the school year we held a 'Teddy Bear's Picnic' party for our younger children returning to us in September. The children leaving us to go to school were treated to our 'Leaver's Mini Prom.' The staff work really hard to transform the entrance hall and classroom into a magical party room using voiles, lights, chair covers and table decorations. The children are served food by the staff and join in with party games and dancing. A special time spent with the children before they start their new journey into 'big school. Three members of our team, Karen, Shannon and Tasha, bravely took on a sponsored Sky Dive during the August holidays to raise funds towards our new outside building. They were supported by staff and friends and after a very windy start to the day, they finally made their jump about 7p.m. when the winds eased, and thoroughly enjoyed it. We are happy to report they raised £2,000, a great achievement. Part of this income will be received in the coming year.

Other work:

The children have enjoyed using our wooded area at the bottom of the playground, using sticks and other items to build with, pretend fishing rods, using different media to mark make with, looking at story books sitting on logs, rolling down the slope, climbing trees and much more. Having watched how they use it, we have decided to make some changes to make it even more challenging and creative.

Following the erection of new fencing to enhance our safeguarding, we have a new tarmac pathway through the new gated entrance.

We are pleased to report Ofsted re-visited us in January and the overall result was GOOD.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2023

The future:

The long awaited installation of our outside building is, sorry to say, still ongoing. We have many hurdles to jump with satisfying the authorities and have now employed an architect to help us through building control. Happy to report we are hoping this is now all in hand and look forward to hearing favourable results in the not too distant future. We are wanting to use this space as a second area for the children to use, giving more opportunity for focused work.

Financial review

During the year there was an deficit of income over expenditure amounting to £5,233 compared with an deficit of income over expenditure of £30,306 in 2022. As at 31 August 2023, the reserves of the charity stood at £163,345, compared with £168,578 in 2022.

Policies on reserves

The Trustees have examined the requirement for free reserves, being unrestricted funds which are not represented by tangible fixed assets and which are designed for specific purposes or otherwise committed. It is the charity's policy to hold reserves covering 3 months of ordinary expenditure with the remaining reserves held for future enhancement of nursery facilities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 15 November 2023 and signed on behalf of the board of trustees by:

MJ Harris
Trustee

AL Nolan
Trustee

Fernlea Community Pre-School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Fernlea Community Pre-School

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of Fernlea Community Pre-School ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Thomas McManners BSc ACA ACMI
Independent Examiner

269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Fernlea Community Pre-School
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 August 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	2,906	2,906	620
Charitable activities	6	235,006	235,006	233,847
Other trading activities	7	1,497	1,497	425
Total income		<u>239,409</u>	<u>239,409</u>	<u>234,892</u>
Expenditure				
Expenditure on charitable activities	8,9	244,642	244,642	265,198
Total expenditure		<u>244,642</u>	<u>244,642</u>	<u>265,198</u>
Net expenditure and net movement in funds		<u>(5,233)</u>	<u>(5,233)</u>	<u>(30,306)</u>
Reconciliation of funds				
Total funds brought forward		168,578	168,578	198,884
Total funds carried forward		<u>163,345</u>	<u>163,345</u>	<u>168,578</u>

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

The notes on pages 8 to 13 form part of these financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Statement of Financial Position

31 August 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	14		11,200	14,933
Current assets				
Stocks	15	258		700
Debtors	16	5,652		11,225
Cash at bank and in hand		158,792		155,852
		164,702		167,777
Creditors: amounts falling due within one year	17	12,557		14,132
Net current assets			152,145	153,645
Total assets less current liabilities			163,345	168,578
Net assets			163,345	168,578
Funds of the charity				
Unrestricted funds			163,345	168,578
Total charity funds	19		163,345	168,578

For the year ending 31 August 2023 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 15 November 2023, and are signed on behalf of the board by:

MJ Harris
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Neville Duke Road, Farnborough, Hampshire, GU14 9BY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.(a) No cash flow statement has been presented for the company.(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery/Equipment - 25% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a company limited by guarantee. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	–	–	100	100
Grants				
Other covid grants receivable	–	–	520	520
Grants receivable	2,906	2,906	–	–
	<u>2,906</u>	<u>2,906</u>	<u>620</u>	<u>620</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	57,247	57,247	58,337	58,337
Disability Access fund income	1,656	1,656	–	–
Income from uniform sale	1,143	1,143	964	964
Payments from governments or public authorities	172,926	172,926	174,546	174,546
Special educational needs income	2,034	2,034	–	–
	<u>235,006</u>	<u>235,006</u>	<u>233,847</u>	<u>233,847</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	1,497	1,497	425	425

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Providing pre-school education	241,998	241,998	262,708	262,708
Support costs	2,644	2,644	2,490	2,490
	<u>244,642</u>	<u>244,642</u>	<u>265,198</u>	<u>265,198</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs £	Total funds 2023 £	Total fund 2022 £
Providing pre-school education	241,998	–	241,998	262,708
Governance costs	–	2,644	2,644	2,490
	<u>241,998</u>	<u>2,644</u>	<u>244,642</u>	<u>265,198</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	3,733	4,978

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,896</u>	<u>1,806</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	180,171	195,619
Social security costs	7,675	8,828
Employer contributions to pension plans	2,790	2,931
	<u>190,636</u>	<u>207,378</u>

The average head count of employees during the year was 11 (2022: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of production staff	10	10
Number of administrative staff	1	1
	<u>11</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

Two trustees have been paid remuneration from employment with the charity. MJ Harris and MH Saunders received employment income totalling £46,729 (2022: £49,736). Company pension contributions were made on behalf these trustees of £308 (2022: £320).

14. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 Sep 2022 and 31 Aug 2023	<u>92,457</u>	<u>92,457</u>
Depreciation		
At 1 Sep 2022	77,524	77,524
Charge for the year	<u>3,733</u>	<u>3,733</u>
At 31 Aug 2023	<u>81,257</u>	<u>81,257</u>
Carrying amount		
At 31 Aug 2023	<u>11,200</u>	<u>11,200</u>
At 31 Aug 2022	<u>14,933</u>	<u>14,933</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

15. Stocks

	2023	2022
	£	£
Raw materials and consumables	<u>258</u>	<u>700</u>

16. Debtors

	2023	2022
	£	£
Trade debtors	2,626	10,130
Prepayments and accrued income	<u>3,026</u>	<u>1,095</u>
	<u>5,652</u>	<u>11,225</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	10,883	12,077
Social security and other taxes	1,305	1,810
Other creditors - Pension	<u>369</u>	<u>245</u>
	<u>12,557</u>	<u>14,132</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,790 (2022: £2,931).

19. Analysis of charitable funds

Unrestricted funds

	At 1 Sep 2022	Income	Expenditure	At 31 Aug 2023
	£	£	£	£
General funds	<u>168,578</u>	<u>239,409</u>	<u>(244,642)</u>	<u>163,345</u>

	At 1 Sep 2021	Income	Expenditure	At 31 Aug 2022
	£	£	£	£
General funds	<u>198,884</u>	<u>234,892</u>	<u>(265,198)</u>	<u>168,578</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	11,200	11,200
Current assets	164,702	164,702
Creditors less than 1 year	(12,557)	(12,557)
Net assets	<u>163,345</u>	<u>163,345</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	14,933	14,933
Current assets	167,777	167,777
Creditors less than 1 year	(14,132)	(14,132)
Net assets	<u>168,578</u>	<u>168,578</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Management Information

Year ended 31 August 2023

The following pages do not form part of the financial statements.

Fernlea Community Pre-School
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 August 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	–	100
Other covid grants receivable	–	520
Grants receivable	<u>2,906</u>	–
	<u>2,906</u>	<u>620</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	57,247	58,337
Disability Access fund income	1,656	–
Income from uniform sale	1,143	964
Payments from governments or public authorities	172,926	174,546
Special educational needs income	<u>2,034</u>	–
	<u>235,006</u>	<u>233,847</u>
Other trading activities		
Fundraising events	<u>1,497</u>	<u>425</u>
Total income	<u>239,409</u>	<u>234,892</u>
Expenditure		
Expenditure on charitable activities		
Purchases	8,441	10,636
Wages and salaries	180,171	195,619
Employer's NIC	7,675	8,828
Pension costs	2,790	2,931
Rent	13,317	16,754
Rates and water	616	761
Light and heat	2,162	2,447
Repairs and maintenance	13,733	8,980
Insurance	3,193	3,797
Legal and professional fees	1,962	1,872
Telephone	988	993
Other office costs	1,490	2,284
Depreciation	3,733	4,978
Other interest payable and similar charges	682	618
Staff welfare and training	150	517
Bank charges	1,025	1,074
Professional Subscriptions	1,371	1,145
Uniform	<u>1,143</u>	964
	<u>244,642</u>	<u>265,198</u>
Total expenditure	<u>244,642</u>	<u>265,198</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 August 2023

	2023 £	2022 £
Net expenditure	<u>(5,233)</u>	<u>(30,306)</u>

FERNLEA COMMUNITY PRE SCHOOL

England & Wales - Charity number 1152336

Accounts

COMPANY REGISTRATION NUMBER: 07637765

CHARITY REGISTRATION NUMBER: 1152336

**Fernlea Community Pre-School
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2022**

TTCA LTD

Chartered accountants
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Fernlea Community Pre-School

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2022

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Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

Reference and administrative details

Registered charity name Fernlea Community Pre-School

Charity registration number 1152336

Company registration number 07637765

Principal office and registered office Neville Duke Road
Farnborough
Hampshire
GU14 9BY

The trustees

MJ Harris
MH Saunders
Dr SJ Berry
CM Munns (Resigned 3 February 2022)
C F Breen (Appointed 4 February 2022)
A Tulip (Resigned 3 February 2022)
N A Cadec (Appointed 4 February 2022)

Independent examiner Thomas McManners BSc ACA ACMI
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Structure, governance and management

The charity is a company limited by guarantee and it is regulated by its governing document, the Memorandum and Articles of Association of Fernlea Community Pre-School.

The Committee

Fernlea Community Pre-School is run by a management committee who are company directors and charity trustees voted in by our members at the Annual General Meeting.

The management committee of Chair, Treasurer, Secretary and two others meet at least three times a year, being one each school term. Extra meetings are held as and when necessary, with communication by email on a regular basis.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Objectives and activities

The objects of the Pre-School 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:-

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability,
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs,
- Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity. Members of the public benefit from the provision of education facilities available in the community and the support the charity provides.

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

Achievements and performance

Committee

We were pleased to welcome Claire Breen and Natasha Cadec as newly voted members of our Director/Trustee team. Simon Berry was voted on as Chairperson. We are actively looking to appoint new members as Simon has indicated he will be leaving as new work commitments are now in the pipeline.

Staff

This school year saw many staff changes for Fernlea. Kaitlin Bateman and Laura Carrington both left us to further their careers. We welcome Laura Bazen to our team who is fully trained and has many years experience in childcare. Training has been ongoing for staff both on face to face and virtually.

Children:

All the children happily returned to pre-school after the lovely summer break we all enjoyed, and our new children quickly settled into the routines of pre-school. In our newly improved wild area the children thoroughly enjoyed the new environment. They are able to explore, use their own imagination, learn to take risks and use their bodies to climb, build and balance. This area was also a welcome relief from the heat of sun using the shade of the trees.

Events:

To the delight of the children, we had a special visit from 'Basil and Crew' for our Christmas party this year. The children were treated to a mobile Grotto with Father Christmas in his special trailer along with some of his animals. At the end of the school year we were able to hold a party for our younger children returning to us in the form of a 'Beach and Pool Party'. The children leaving us to go to school were treated to a 'Leaver's Mini Prom'. All staff worked really hard transforming the classroom and entrance hall into a party venue with voiles, fairy lights, chair covers and table decorations. The children were served party food by the staff and had special 'cocktail' drinks. Entertainment was provided by 'DJE'd' This is our special time to share with the children before starting their next venture into 'big school'.

Other work:

The development of our 'wild area' at the bottom of our playground started to take place during the summer holidays. The old climbing frame has been re-purposed to make a 'look out' area. The slide has been re-used on the grass slope, and house frames have been built around the trees. The 'vision' is to make the area into a type of Forest School with a camp area. The children will be provided with sticks, wooden bricks, logs and other natural materials to explore their environment and build. This is still a developing project while we observe how the children are using the area and looking to expand on their ideas.

Our Landlords, Hampshire County Council have renewed our Lease for the next 10 years. Part of the new agreement is that we pay for the Councils Service Level Agreement which will cover part of our maintenance and we have to pay for the Council's Buildings Insurance.

General maintenance still needs to be completed and we would love to be able to call on volunteers to help with this and keep the costs down for pre-school.

This year also saw a visit from OFSTED for our Inspection. We were very disappointed to receive a 'Requires Improvement' result. In all sections apart from one, we received a result of 'GOOD', but were let down by an error in reporting the change of Directors/Trustees to Ofsted. This was very swiftly corrected, but we now have to wait for a follow up inspection, which could take up to a year for the outcome to change.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2022

The future:

Planning has begun to install an outside building for use as a second classroom and will be equipped for the use of 2 year olds. This will give the opportunity for more focused learning for our older children, and the ability for age appropriate equipment to be used in both classrooms. Very little fundraising has happened this year, but we are hoping to recruit members to our "Fernlea Family Volunteers" to arrange raffles and events for us. One planned event is for a Parachute Jump to be undertaken by staff and a Director, so we are hoping to get a lot of support for this.

Financial review

During the year there was an deficit of income over expenditure amounting to £30,306 compared with an excess of income over expenditure of £6,572 in 2021. As at 31 August 2022, the reserves of the charity stood at £168,578, compared with £198,884 in 2021.

Policies on reserves

The Trustees have examined the requirement for free reserves, being unrestricted funds which are not represented by tangible fixed assets and which are designed for specific purposes or otherwise committed. It is the charity's policy to hold reserves covering 3 months of ordinary expenditure with the remaining reserves held for future enhancement of nursery facilities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 14 November 2022 and signed on behalf of the board of trustees by:

M J Harris

MJ Harris (Dec 13, 2022, 1:51pm)

MJ Harris
Trustee

Fernlea Community Pre-School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Fernlea Community Pre-School

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of Fernlea Community Pre-School ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Thomas McManners BSc ACA ACMI
Independent Examiner

269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Fernlea Community Pre-School
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 August 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	620	620	1,137
Charitable activities	6	233,847	233,847	235,097
Other trading activities	7	425	425	836
Total income		<u>234,892</u>	<u>234,892</u>	<u>237,070</u>
Expenditure				
Expenditure on charitable activities	8,9	265,198	265,198	230,498
Total expenditure		<u>265,198</u>	<u>265,198</u>	<u>230,498</u>
Net (expenditure)/income and net movement in funds		<u>(30,306)</u>	<u>(30,306)</u>	<u>6,572</u>
Reconciliation of funds				
Total funds brought forward		198,884	198,884	192,312
Total funds carried forward		<u>168,578</u>	<u>168,578</u>	<u>198,884</u>

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

The notes on pages 8 to 13 form part of these financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Statement of Financial Position

31 August 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	14		14,933	19,911
Current assets				
Stocks	15	700		336
Debtors	16	11,225		4,649
Cash at bank and in hand		155,852		181,383
		167,777		186,368
Creditors: amounts falling due within one year	17	14,132		7,395
Net current assets			153,645	178,973
Total assets less current liabilities			168,578	198,884
Net assets			168,578	198,884
Funds of the charity				
Unrestricted funds			168,578	198,884
Total charity funds	19		168,578	198,884

For the year ending 31 August 2022 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 14 November 2022, and are signed on behalf of the board by:

M J Harris

MJ Harris (Dec 13, 2022, 1:51pm)

MJ Harris
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Neville Duke Road, Farnborough, Hampshire, GU14 9BY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.(a) No cash flow statement has been presented for the company.(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery/Equipment - 25% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a company limited by guarantee. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	100	100	–	–
Grants				
Grants received under the covid job retention scheme	–	–	35	35
Other covid grants receivable	520	520	1,102	1,102
	<u>620</u>	<u>620</u>	<u>1,137</u>	<u>1,137</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of goods/services as part of direct charitable activities	58,337	58,337	57,022	57,022
Income from uniform sale	964	964	825	825
Payments from governments or public authorities	174,546	174,546	177,250	177,250
	<u>233,847</u>	<u>233,847</u>	<u>235,097</u>	<u>235,097</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	425	425	836	836
	<u>425</u>	<u>425</u>	<u>836</u>	<u>836</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Providing pre-school education	262,708	262,708	228,176	228,176
Support costs	2,490	2,490	2,322	2,322
	<u>265,198</u>	<u>265,198</u>	<u>230,498</u>	<u>230,498</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Providing pre-school education	262,708	–	262,708	228,176
Governance costs	–	2,490	2,490	2,322
	<u>262,708</u>	<u>2,490</u>	<u>265,198</u>	<u>230,498</u>

10. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>4,978</u>	<u>6,637</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,806</u>	<u>1,722</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	195,619	169,840
Social security costs	8,828	7,769
Employer contributions to pension plans	<u>2,931</u>	<u>2,504</u>
	<u>207,378</u>	<u>180,113</u>

The average head count of employees during the year was 11 (2021: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of production staff	10	9
Number of administrative staff	<u>1</u>	<u>1</u>
	<u>11</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

Two trustees have been paid remuneration from employment with the charity. MJ Harris and MH Saunders received employment income totalling £49,736 (2021: £48,713). Company pension contributions were made on behalf these trustees of £320 (2021: £308).

14. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 Sep 2021 and 31 Aug 2022	<u>92,457</u>	<u>92,457</u>
Depreciation		
At 1 Sep 2021	72,546	72,546
Charge for the year	<u>4,978</u>	<u>4,978</u>
At 31 Aug 2022	<u>77,524</u>	<u>77,524</u>
Carrying amount		
At 31 Aug 2022	<u>14,933</u>	<u>14,933</u>
At 31 Aug 2021	<u>19,911</u>	<u>19,911</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

15. Stocks

	2022	2021
	£	£
Stock of uniform	<u>700</u>	<u>336</u>

16. Debtors

	2022	2021
	£	£
Trade debtors	10,130	3,709
Prepayments and accrued income	<u>1,095</u>	<u>940</u>
	<u>11,225</u>	<u>4,649</u>

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	12,077	5,018
Social security and other taxes	1,810	2,135
Other creditors - Pension	<u>245</u>	<u>242</u>
	<u>14,132</u>	<u>7,395</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,931 (2021: £2,504).

19. Analysis of charitable funds

Unrestricted funds

	At 1 Sep 2021	Income	Expenditure	At 31 Aug 2022
	£	£	£	£
General funds	<u>198,884</u>	<u>234,892</u>	<u>(265,198)</u>	<u>168,578</u>

	At 1 Sep 2020	Income	Expenditure	At 31 Aug 2021
	£	£	£	£
General funds	<u>192,312</u>	<u>237,070</u>	<u>(230,498)</u>	<u>198,884</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	14,933	14,933
Current assets	167,777	167,777
Creditors less than 1 year	(14,132)	(14,132)
Net assets	<u>168,578</u>	<u>168,578</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	19,911	19,911
Current assets	186,368	186,368
Creditors less than 1 year	(7,395)	(7,395)
Net assets	<u>198,884</u>	<u>198,884</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Management Information

Year ended 31 August 2022

The following pages do not form part of the financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 August 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	100	–
Grants received under the covid job retention scheme	–	35
Other covid grants receivable	520	1,102
	<u>620</u>	<u>1,137</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	58,337	57,022
Income from uniform sale	964	825
Payments from governments or public authorities	174,546	177,250
	<u>233,847</u>	<u>235,097</u>
Other trading activities		
Fundraising events	425	836
	<u>425</u>	<u>836</u>
Total income	<u>234,892</u>	<u>237,070</u>
Expenditure		
Expenditure on charitable activities		
Purchases	10,636	8,689
Wages and salaries	195,619	169,840
Employer's NIC	8,828	7,769
Pension costs	2,931	2,504
Rent	16,754	17,292
Rates and water	761	349
Light and heat	2,447	1,457
Repairs and maintenance	8,980	4,066
Insurance	3,797	2,573
Legal and professional fees	1,872	1,788
Telephone	993	907
Other office costs	2,284	1,142
Depreciation	4,978	6,637
Other interest payable and similar charges	618	534
Staff welfare and training	517	1,689
Bank charges	1,074	1,061
Professional Subscriptions	1,145	1,376
Uniform	964	825
	<u>265,198</u>	<u>230,498</u>
Total expenditure	<u>265,198</u>	<u>230,498</u>



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Tue, 13th Dec 2022 13:51:25 GMT	MJ Harris - Signer (a254a06cc4efe5778e2b80d350edd9cc)

Audit history log

Date	Action
Tue, 13th Dec 2022 13:51:27 GMT	MJ Harris viewed the envelope. (86.16.133.249)
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Tue, 13th Dec 2022 13:51:25 GMT	MJ Harris signed the envelope. (86.16.133.249)
Tue, 13th Dec 2022 13:46:35 GMT	MJ Harris viewed the envelope. (86.16.133.249)
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Tue, 13th Dec 2022 12:56:46 GMT	Document emailed to fernleapreschool@gmail.com (18.130.38.208)
Tue, 13th Dec 2022 12:56:45 GMT	Sent the envelope to MJ Harris (fernleapreschool@gmail.com) for signing. (82.22.136.2)
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Tue, 13th Dec 2022 12:52:50 GMT	Envelope generated by Tracy Mair (82.22.136.2)

FERNLEA COMMUNITY PRE SCHOOL

England & Wales - Charity number 1152336

Accounts

COMPANY REGISTRATION NUMBER: 07637765

CHARITY REGISTRATION NUMBER: 1152336

**Fernlea Community Pre-School
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2021**

TTCA LTD

Chartered accountants
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Fernlea Community Pre-School

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2021

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Independent examiner's report to the trustees	5
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Statement of financial position	7
Notes to the financial statements	8
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Notes to the detailed statement of financial activities	17

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

Reference and administrative details

Registered charity name Fernlea Community Pre-School

Charity registration number 1152336

Company registration number 07637765

Principal office and registered office Neville Duke Road
Farnborough
Hampshire
GU14 9BY

The trustees

MJ Harris
MH Saunders
Dr SJ Berry
CM Munns
A Tulip

Independent examiner Thomas McManners BSc ACA ACMI
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Structure, governance and management

The charity is a company limited by guarantee and it is regulated by its governing document, the Memorandum and Articles of Association of Fernlea Community Pre-School.

The Committee

Fernlea Community Pre-School is run by a management committee who are company directors and charity trustees voted in by our members at the Annual General Meeting.

The management committee of Chair, Treasurer, Secretary and two others meet at least three times a year, being one each school term. Extra meetings are held as and when necessary, with communication by email on a regular basis.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Objectives and activities

The objects of the Pre-School 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:-

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability,
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs,
- Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity. Members of the public benefit from the provision of education facilities available in the community and the support the charity provides.

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Achievements and performance

People:

Committee

Alex Tulip has announced she will be resigning from the committee as our Secretary, due to increased home commitments and Carolyn Munns will be resigning as Chairperson because her children no longer attend the pre-school. We are actively looking to appoint new members.

Staff

This school year saw many staff changes for Fernlea. Sophie Tudor took the decision to stay at home with her new son and not return to us on completion of her maternity leave. Can't say we blame her, it is such a special time to treasure. Becky McLean decided to leave to take an opportunity offered to her and change career direction. After many years both being a parent and working for Fernlea, Natalie Laidlaw decided to leave to work in a Nursery, which gave her more working flexibility. She will be greatly missed by all and we thank her for her long years of service and dedication. Julie Hillman joined us in September 2020 as bank staff, but has since become a permanent member of staff working part-time. We welcomed Sarah Freemantle, Shannon Coles, Ann Barnshaw and Laura Carrington to our team during the summer term and are pleased to say everyone has settled into the 'Fernlea family' really well. Pauline Taylor has recently been promoted to Deputy, to work alongside Karen Cutler. We are very pleased to say that Kaitlin passed her NVQ level 3 and was promoted to 2 year old lead practitioner. Training has been ongoing for staff on a virtual basis.

Covid 19:

All the children were seen to return to pre-school in September and quickly settled into the routine of being greeted at the door by staff members, sanitising their hands and saying goodbye to their parents/carers. Even the staff members wearing facemasks didn't upset them, this was obviously becoming 'normal' in their short lives. Although it was not necessary to continue with our 'bubbles', social distancing still was in place as much as possible with our outside areas in constant use naturally reducing contacts. All Health and Safety procedures were maintained with a continuous risk assessment being followed. As the Government changed the guidelines, we adapted our procedures accordingly and advised parents of the additional symptoms with the new strain of the virus. All staff were fully vaccinated by May. Throughout all the changes the children took it all in their stride and continued to benefit from their time at pre-school.

Children:

As previously said, all the children have coped extremely well with the return to pre-school and our new children all settled into the routines really quickly.

Events:

With the easing of covid restrictions we were able to hold our Christmas parties in pre-school. Splitting the party helped to keep numbers low. As Father Christmas was unable to stay, he did a surprise visit where the children heard the sleigh bells and saw the snowy footprints where he had popped by to leave them some presents at the door, causing much delight to the children.

At the end of the school year we were able to hold a party for our younger children returning to us in the form of a 'Teddy Bear's Picnic'. The children leaving us to go to school were treated to a 'Leaver's Mini Prom'. All staff worked really hard transforming the classroom and entrance hall into a party venue with voiles, fairy lights, chair covers and table decorations. The children were served by the staff lovely food prepared by Craig Bateman, a local chef, and once again it was delicious. The children also had special 'cocktail' drinks. This is our special time to share with the children before starting their next venture into 'big school'.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Other work:

The development of our 'wild area' at the bottom of our playground started to take place during the Summer holidays. The old climbing frame has been re-purposed to make a 'look out' area. The slide has been re-used on the grass slope, and house frames have been built around the trees. The 'vision' is to make the area into a type of Forest School with a camp area. The children will be provided with sticks, wooden bricks, logs and other natural materials to explore their environment and build. This is still a developing project while we observe how the children are using the area and looking to expand on their ideas.

We have been experiencing a continuous problem with our drainage system for a number of years. As our Lease agreement states that we have to pay for all maintenance to the building, this is a cost we have incurred. Dyno-rod have stated there isn't enough drop in the pipe-line and a kink causing the problem. On inspection Hampshire County Council dispute this and say this is not the case. We still have the problem, and are still having to pay! General maintenance still needs to be completed and we would love to be able to set up a working party of volunteers to help with this and keep the costs down for pre-school.

The future:

We are looking forward to the next school year with our developing 'forest' area and the possibility of new exciting areas for the children to play and explore. We have many ideas so watch this space! We now look forward to a much safer and healthier time for us all.

Financial review

During the year there was an excess of income over expenditure amounting to £6,572 compared with an excess of income of £8,948 in 2020. As at 31 August 2021, the reserves of the charity stood at £198,884, compared with £192,312 in 2020.

Policies on reserves

The Trustees have examined the requirement for free reserves, being unrestricted funds which are not represented by tangible fixed assets and which are designed for specific purposes or otherwise committed. The level of free reserves should be £120,000 representing approximately 6 months of ordinary expenditure.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 23 November 2021 and signed on behalf of the board of trustees by:

MJ Harris

MJ Harris (Nov;26, 2021, 12:43pm)

MJ Harris
Trustee

Fernlea Community Pre-School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Fernlea Community Pre-School

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of Fernlea Community Pre-School ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

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

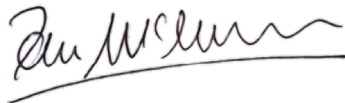
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Thomas McManners BSc ACA ACMI
Independent Examiner

269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

23 November 2021

Fernlea Community Pre-School
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 August 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	1,137	1,137	1,906
Charitable activities	6	235,097	235,097	216,792
Other trading activities	7	836	836	66
Other income	8	–	–	5,523
Total income		<u>237,070</u>	<u>237,070</u>	<u>224,287</u>
Expenditure				
Expenditure on charitable activities	9,10	230,498	230,498	215,339
Total expenditure		<u>230,498</u>	<u>230,498</u>	<u>215,339</u>
Net income and net movement in funds		<u>6,572</u>	<u>6,572</u>	<u>8,948</u>
Reconciliation of funds				
Total funds brought forward		192,312	192,312	183,364
Total funds carried forward		<u>198,884</u>	<u>198,884</u>	<u>192,312</u>

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

The notes on pages 8 to 13 form part of these financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Statement of Financial Position

31 August 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	15		19,911	9,548
Current assets				
Stocks	16	336		–
Debtors	17	4,649		1,047
Cash at bank and in hand		181,383		191,599
		186,368		192,646
Creditors: amounts falling due within one year	18	7,395		9,882
Net current assets			178,973	182,764
Total assets less current liabilities			198,884	192,312
Net assets			198,884	192,312
Funds of the charity				
Unrestricted funds			198,884	192,312
Total charity funds	20		198,884	192,312

For the year ending 31 August 2021 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 23 November 2021, and are signed on behalf of the board by:

MJ Harris

MJ Harris (Nov 26, 2021, 12:43pm)

MJ Harris
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Neville Duke Road, Farnborough, Hampshire, GU14 9BY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.(a) No cash flow statement has been presented for the company.(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery/Equipment - 25% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a company limited by guarantee. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Grants				
Grants received under the covid job retention scheme	35	35	1,906	1,906
Other covid grants receivable	1,102	1,102	–	–
	<u>1,137</u>	<u>1,137</u>	<u>1,906</u>	<u>1,906</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Sale of goods/services as part of direct charitable activities	57,022	57,022	23,683	23,683
Income from hot meals provided	–	–	4,032	4,032
Income from uniform sale	825	825	453	453
Payments from governments or public authorities	177,250	177,250	188,624	188,624
	<u>235,097</u>	<u>235,097</u>	<u>216,792</u>	<u>216,792</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	836	836	66	66

8. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other exceptional income - insurance claims	–	–	5,523	5,523

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Providing pre-school education	228,176	228,176	213,051	213,051
Support costs	2,322	2,322	2,288	2,288
	<u>230,498</u>	<u>230,498</u>	<u>215,339</u>	<u>215,339</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Providing pre-school education	228,176	–	228,176	213,051
Governance costs	–	2,322	2,322	2,288
	<u>228,176</u>	<u>2,322</u>	<u>230,498</u>	<u>215,339</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

11. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>6,637</u>	<u>3,182</u>

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,722</u>	<u>1,638</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	169,840	154,582
Social security costs	7,769	5,677
Employer contributions to pension plans	<u>2,504</u>	<u>1,982</u>
	<u>180,113</u>	<u>162,241</u>

The average head count of employees during the year was 10 (2020: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of production staff	9	9
Number of administrative staff	<u>1</u>	<u>1</u>
	<u>10</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

Two trustees have been paid remuneration from employment with the charity. MJ Harris and MH Saunders received employment income totalling £48,713 (2020: £45,145) . Company pension contributions were made on behalf these trustees of £308 (2020: £259).

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 Sep 2020	75,457	75,457
Additions	17,000	17,000
At 31 Aug 2021	<u>92,457</u>	<u>92,457</u>
Depreciation		
At 1 Sep 2020	65,909	65,909
Charge for the year	6,637	6,637
At 31 Aug 2021	<u>72,546</u>	<u>72,546</u>
Carrying amount		
At 31 Aug 2021	<u>19,911</u>	<u>19,911</u>
At 31 Aug 2020	<u>9,548</u>	<u>9,548</u>

16. Stocks

	2021 £	2020 £
Stock of uniform	<u>336</u>	<u>–</u>

17. Debtors

	2021 £	2020 £
Trade debtors	3,709	554
Prepayments and accrued income	940	493
	<u>4,649</u>	<u>1,047</u>

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	5,018	8,313
Social security and other taxes	2,135	1,276
Other creditors - Pension	242	293
	<u>7,395</u>	<u>9,882</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,504 (2020: £1,982).

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

20. Analysis of charitable funds

Unrestricted funds

	At 1 Sep 2020	Income	Expenditure	At 31 Aug 2021
	£	£	£	£
General funds	<u>192,312</u>	<u>237,070</u>	<u>(230,498)</u>	<u>198,884</u>

	At 1 Sep 2019	Income	Expenditure	At 31 Aug 2020
	£	£	£	£
General funds	<u>183,364</u>	<u>224,287</u>	<u>(215,339)</u>	<u>192,312</u>

21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	19,911	19,911
Current assets	186,368	186,368
Creditors less than 1 year	<u>(7,395)</u>	<u>(7,395)</u>
Net assets	<u>198,884</u>	<u>198,884</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	9,548	9,548
Current assets	192,646	192,646
Creditors less than 1 year	<u>(9,882)</u>	<u>(9,882)</u>
Net assets	<u>192,312</u>	<u>192,312</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Management Information

Year ended 31 August 2021

The following pages do not form part of the financial statements.

Fernlea Community Pre-School
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 August 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Grants received under the covid job retention scheme	35	1,906
Other covid grants receivable	<u>1,102</u>	<u>—</u>
	<u>1,137</u>	<u>1,906</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	57,022	23,683
Income from hot meals provided	—	4,032
Income from uniform sale	825	453
Payments from governments or public authorities	<u>177,250</u>	<u>188,624</u>
	<u>235,097</u>	<u>216,792</u>
Other trading activities		
Fundraising events	<u>836</u>	<u>66</u>
Other income		
Other exceptional income - insurance claims	<u>—</u>	<u>5,523</u>
Total income	<u><u>237,070</u></u>	<u><u>224,287</u></u>

Fernlea Community Pre-School

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 August 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Purchases	8,689	9,355
Wages and salaries	169,840	154,582
Employer's NIC	7,769	5,677
Pension costs	2,504	1,982
Rent	17,292	17,246
Rates and water	349	992
Light and heat	1,457	2,095
Repairs and maintenance	4,066	5,407
Insurance	2,573	3,297
Legal and professional fees	1,788	1,704
Telephone	907	1,031
Other office costs	1,142	1,327
Depreciation	6,637	3,182
Other interest payable and similar charges	534	584
Staff welfare and training	1,689	1,110
Bank charges	1,061	841
Professional Subscriptions	1,376	644
Hot Meals	—	4,032
Uniform	825	251
	<u>230,498</u>	<u>215,339</u>
Total expenditure	<u>230,498</u>	<u>215,339</u>
Net income	<u>6,572</u>	<u>8,948</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
Expenditure on charitable activities		
Providing pre-school education		
<i>Activities undertaken directly</i>		
Consumables and general costs	8,689	9,355
Staff costs - wages/salaries	169,840	154,582
Staff costs - employer's NIC	7,769	5,677
Staff costs - pension costs	2,504	1,982
Rent	17,292	17,246
Rates & water	349	992
Light & heat	1,457	2,095
Repairs & maintenance	4,066	5,407
Insurance	2,573	3,297
Telephone	907	1,031
Other expenses - other	1,142	1,327
Depreciation	6,637	3,182
Staff welfare and training	1,689	1,110
Bank charges	1,061	841
Professional Subscriptions	1,376	644
Hot Meals	—	4,032
Uniform	825	251
	<u>228,176</u>	<u>213,051</u>
Governance costs		
Governance costs - accountancy fees	1,788	1,704
Governance costs - Sage licence fees	534	584
	<u>2,322</u>	<u>2,288</u>
Expenditure on charitable activities	<u><u>230,498</u></u>	<u><u>215,339</u></u>



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Fri, 26th Nov 2021 12:13:04 UTC	Document emailed to fernleapreschool@gmail.com (18.170.30.56)
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Fri, 26th Nov 2021 9:22:33 UTC	MJ Harris viewed the envelope. (62.255.196.143)
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Fri, 19th Nov 2021 12:14:27 UTC	MJ Harris opened the document email. (66.249.92.76)
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Fri, 19th Nov 2021 12:10:44 UTC

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FERNLEA COMMUNITY PRE SCHOOL

England & Wales - Charity number 1152336

Accounts

COMPANY REGISTRATION NUMBER: 07637765

CHARITY REGISTRATION NUMBER: 1152336

**Fernlea Community Pre-School
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2020**

TTCA LTD

Chartered accountants
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Fernlea Community Pre-School

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2020

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Independent examiner's report to the trustees	5
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Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

Reference and administrative details

Registered charity name Fernlea Community Pre-School

Charity registration number 1152336

Company registration number 07637765

Principal office and registered office Neville Duke Road
Farnborough
Hampshire
GU14 9BY

The trustees

MJ Harris	
MH Saunders	
SC Beard	(Resigned 20 September 2019)
K Porter	(Resigned 30 January 2020)
Dr SJ Berry	(Appointed 13 February 2020)
A Tulip	(Appointed 13 February 2020)
CM Munns	(Appointed 20 September 2019)
JE Hedley	(Resigned 30 January 2020)

Independent examiner Thomas McManners BSc ACA ACMI
269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

Structure, governance and management

The charity is a company limited by guarantee and it is regulated by its governing document, the Memorandum and Articles of Association of Fernlea Community Pre-School.

The Committee

Fernlea Community Pre-School is run by a management committee who are company directors and charity trustees voted in by our members at the Annual General Meeting.

The management committee of Chair, Treasurer, Secretary and two others meet at least three times a year, being one each school term. Extra meetings are held as and when necessary, with communication by email on a regular basis.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Objectives and activities

The objects of the Pre-School 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:-

- Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability,
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs,
- Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity. Members of the public benefit from the provision of education facilities available in the community and the support the charity provides.

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Achievements and performance

People:

Committee

This year saw some changes within the Management Committee/Trustees with the appointment of myself, Carolyn Munns as Chairperson, Simon Berry as Treasurer and Alex Tulip as Secretary. After many years association with Fernlea, ending up serving on the Committee as Chairperson, Katie Porter resigned in January 2020. We would like to thank her for her many hours of dedication and friendship.

Staff

Sophie Tudor started her maternity leave July 2019 and we are pleased to say Mum and baby Max are doing really well. Becky McLean re-joined us in September 2020 along with Julie Hillman who joined us as bank staff. The staff were due to be attending various courses but due to the Covid 19 outbreak and lockdown these were cancelled. Staff did however complete a number of online training courses.

Covid 19:

Pre-school went into lockdown with the rest of the country on Monday 23rd March 2020. Although we could have been open for Key worker's and vulnerable children, the staff (3 members) had to isolate for 14 days due to being in contact with a parent who had been confirmed with Covid 19 that weekend. With the Easter Holidays following, the pre-school didn't open again until Monday the 20th April for keyworker and vulnerable children. With low numbers of children attending, we decided to furlough 4 members of staff, leaving the rest of the staff to cover. At this time we operated with 2 'bubbles' to keep contact as low as possible. All the advised procedures for health and safety were adhered to. From the 1st June 2020 we were able to invite all the children leaving us to go to school back for as many days as we could safely offer with a maximum bubble allowed of 16. This was taken up by most of our families

Fundraising:

We held fundraising events during the year including Pudsey Bear in November and Noah's Ark in Prince's Mead, Farnborough. Let's hope we can get back on track in the coming year when normal activities can resume.

Children:

The children have been very resilient throughout all the changes to their routines. They quickly got into the new practice of parents dropping them at the door and coming into the classroom independently. They also had to get used to a new classroom layout with some of their activities and resources not being accessible. They did miss some of their friends, but quickly made new connections.

Events:

Following on from last year's success we held two separate Christmas parties. Again we were very lucky to have the help from Lauren's Mum-in-Law who is a professional Christmas decorator, to set up the grotto. The Grotto looked amazing and the children enjoyed visiting Father Christmas there. The two parties were a great success with the children having a wonderful time. At the end of term, we had a Summer party for our children returning to us in September. We felt this would be nice for our young children to re-familiarise themselves with us before the long summer holidays. For the children leaving us to go to big school we did manage to have our Leavers Prom. This year we were not able to hold the prom at the Village hotel, but, determined our children shouldn't miss out, we transformed our classroom into a spectacular ballroom with voiles, fairy lights, chair covers and, of course, the red carpet. The children really enjoy getting dressed up and had a special time with the staff before starting their journey into 'big' school.

Fernlea Community Pre-School

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Other work:

The ongoing saga of us changing to a Charitable Incorporated Company (C.I.O.) instead of a Company Limited by Guarantee (C.L.G.) has now been put aside. There were far more complications to the change than we first thought. One of the main issues was the time needed to close the existing C.L.G. company and re-register with Ofsted as a new C.I.O company. Having gone through this process before changing to C.L.G. knowing the amount of work this entails, it was decided that this was not the right time for Fernlea to be making such a change. We did, however, change the Objects and Benefits of our Articles and Memorandum in readiness to change our Governing document to comply with the new C.I.O. format. Our plans for an extension to our building are still on our 'wish-list', but due to a lot of planning issues we are now considering having to settle for a 'garden room' type building. We will let you know as plans go forward with this, even if that may be somewhat slowly. Maintenance work is still needing to be carried out on our building and outside area. We look forward to being able to set up a working party in the future when we are allowed to have social gatherings.

The future:

Our Garden Room building project has not moved any further forward as the committee requested more quotes before signing off. Although this building is very much needed, there has not been the time to pursue further quotations. We are hoping this will be something to achieve in the future. This last year has certainly thrown some challenges to all sectors, with many plans having to be shelved for the future. We too have much we wish to achieve and look forward to safer and more 'normal' times for us all when we can get back on track.

Financial review

During the year there was an excess of income over expenditure amounting to £8,948 compared with an excess of income of £2,935 in 2019. As at 31 August 2020, the reserves of the charity stood at £192,312, compared with £183,364 in 2019.

Policies on reserves

The Trustees have examined the requirement for free reserves, being unrestricted funds which are not represented by tangible fixed assets and which are designed for specific purposes or otherwise committed. The level of free reserves should be approximately £120,000 representing 6 months of ordinary expenditure.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 10 May 2021 and signed on behalf of the board of trustees by:



Carolyn Munnis (May 24, 2021, 9:07am)
CM Munnis
Trustee

Charity Secretary

Fernlea Community Pre-School

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Fernlea Community Pre-School

Year ended 31 August 2020

I report to the trustees on my examination of the financial statements of Fernlea Community Pre-School ('the charity') for the year ended 31 August 2020.

Responsibilities and basis of report

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

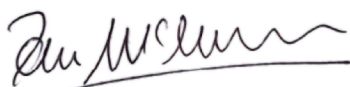
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Thomas McManners BSc ACA ACMI
Independent Examiner

269 Farnborough Road
Farnborough
Hampshire
GU14 7LY

10 May 2021

Fernlea Community Pre-School
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 August 2020

		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	1,906	1,906	640
Charitable activities	6	216,792	216,792	234,646
Other trading activities	7	66	66	3,196
Other income	8	5,523	5,523	5,069
Total income		<u>224,287</u>	<u>224,287</u>	<u>243,551</u>
Expenditure				
Expenditure on charitable activities	9,10	215,339	215,339	240,616
Total expenditure		<u>215,339</u>	<u>215,339</u>	<u>240,616</u>
Net income and net movement in funds		<u>8,948</u>	<u>8,948</u>	<u>2,935</u>
Reconciliation of funds				
Total funds brought forward		183,364	183,364	180,429
Total funds carried forward		<u>192,312</u>	<u>192,312</u>	<u>183,364</u>

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

The notes on pages 8 to 13 form part of these financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Statement of Financial Position

31 August 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible fixed assets	15		9,548	12,730
Current assets				
Debtors	16	1,047		3,351
Cash at bank and in hand		<u>191,599</u>		<u>173,803</u>
		192,646		177,154
Creditors: amounts falling due within one year	17	<u>9,882</u>		<u>6,520</u>
Net current assets			182,764	170,634
Total assets less current liabilities			192,312	183,364
Net assets			192,312	<u>183,364</u>
Funds of the charity				
Unrestricted funds			<u>192,312</u>	<u>183,364</u>
Total charity funds	19		192,312	<u>183,364</u>

For the year ending 31 August 2020 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 10 May 2021, and are signed on behalf of the board by:



Carolyn M Munns (May 24, 2021,
9:00 AM)
CM Munns
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Neville Duke Road, Farnborough, Hampshire, GU14 9BY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.(a) No cash flow statement has been presented for the company.(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery/Equipment - 25% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a company limited by guarantee. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Grants				
Grants received under the covid job retention scheme	1,906	1,906	–	–
Other donations and legacies				
Exceptional income from donations and legacies	–	–	640	640
	<u>1,906</u>	<u>1,906</u>	<u>640</u>	<u>640</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Sale of goods/services as part of direct charitable activities	23,683	23,683	42,426	42,426
Income from hot meals provided	4,032	4,032	4,182	4,182
Income from uniform sale	453	453	1,125	1,125
Payments from governments or public authorities	188,624	188,624	186,913	186,913
	<u>216,792</u>	<u>216,792</u>	<u>234,646</u>	<u>234,646</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	66	66	3,196	3,196

8. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Other exceptional income - insurance claims	5,523	5,523	5,069	5,069

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Providing pre-school education	213,051	213,051	238,482	238,482
Support costs	2,288	2,288	2,134	2,134
	<u>215,339</u>	<u>215,339</u>	<u>240,616</u>	<u>240,616</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020 £	Total fund 2019 £
Providing pre-school education	213,051	–	213,051	238,482
Governance costs	–	2,288	2,288	2,134
	<u>213,051</u>	<u>2,288</u>	<u>215,339</u>	<u>240,616</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

11. Net income

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>3,182</u>	<u>4,243</u>

12. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,638</u>	<u>1,560</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	154,582	162,163
Social security costs	5,677	6,898
Employer contributions to pension plans	<u>1,982</u>	<u>1,745</u>
	<u>162,241</u>	<u>170,806</u>

The average head count of employees during the year was 10 (2019: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of production staff	9	10
Number of administrative staff	<u>1</u>	<u>2</u>
	<u>10</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

14. Trustee remuneration and expenses

Two trustees have been paid remuneration from employment with the charity. MJ Harris and MH Saunders received employment income totalling £45,145. Company pension contributions were made on behalf these trustees of £259.

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 Sep 2019 and 31 Aug 2020	75,457	75,457
Depreciation		
At 1 Sep 2019	62,727	62,727
Charge for the year	3,182	3,182
At 31 Aug 2020	65,909	65,909
Carrying amount		
At 31 Aug 2020	9,548	9,548
At 31 Aug 2019	12,730	12,730

16. Debtors

	2020 £	2019 £
Trade debtors	554	3,351
Prepayments and accrued income	493	—
	1,047	3,351

17. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	8,313	4,434
Social security and other taxes	1,276	1,810
Other creditors - Pension	293	276
	9,882	6,520

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,982 (2019: £1,745).

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

19. Analysis of charitable funds

Unrestricted funds

	At 1 Sep 2019	Income	Expenditure	At 31 Aug 2020
	£	£	£	£
General funds	183,364	224,287	(215,339)	192,312

	At 1 Sep 2018	Income	Expenditure	At 31 Aug 2019
	£	£	£	£
General funds	180,429	243,551	(240,616)	183,364

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	9,548	9,548
Current assets	192,646	192,646
Creditors less than 1 year	(9,882)	(9,882)
Net assets	192,312	192,312

	Unrestricted Funds	Total Funds 2019
	£	£
Tangible fixed assets	12,730	12,730
Current assets	176,884	176,884
Creditors less than 1 year	(6,250)	(6,250)
Net assets	183,364	183,364

Fernlea Community Pre-School

Company Limited by Guarantee

Management Information

Year ended 31 August 2020

The following pages do not form part of the financial statements.

Fernlea Community Pre-School
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 August 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Grants received under the covid job retention scheme	1,906	–
Exceptional income from donations and legacies	<u>–</u>	<u>640</u>
	<u>1,906</u>	<u>640</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	23,683	42,426
Income from hot meals provided	4,032	4,182
Income from uniform sale	453	1,125
Payments from governments or public authorities	<u>188,624</u>	<u>186,913</u>
	<u>216,792</u>	<u>234,646</u>
Other trading activities		
Fundraising events	<u>66</u>	<u>3,196</u>
Other income		
Other exceptional income - insurance claims	<u>5,523</u>	<u>5,069</u>
Total income	<u><u>224,287</u></u>	<u><u>243,551</u></u>

Fernlea Community Pre-School

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 August 2020

	2020 £	2019 £
Expenditure		
Expenditure on charitable activities		
Purchases	9,355	13,588
Wages and salaries	154,582	162,163
Employer's NIC	5,677	6,898
Pension costs	1,982	1,745
Rent	17,246	17,246
Rates and water	992	323
Light and heat	2,095	2,198
Repairs and maintenance	5,407	16,564
Insurance	3,297	3,003
Legal and professional fees	1,704	1,626
Telephone	1,031	1,060
Other office costs	1,327	779
Depreciation	3,182	4,243
Other interest payable and similar charges	584	508
Staff welfare and training	1,110	1,542
Bank charges	841	1,053
Professional Subscriptions	644	770
Hot Meals	4,032	4,182
Uniform	251	1,125
	<u>215,339</u>	<u>240,616</u>
Total expenditure	<u>215,339</u>	<u>240,616</u>
Net income	<u>8,948</u>	<u>2,935</u>

Fernlea Community Pre-School

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £	2019 £
Expenditure on charitable activities		
Providing pre-school education		
<i>Activities undertaken directly</i>		
Consumables and general costs	9,355	13,588
Staff costs - wages/salaries	154,582	162,163
Staff costs - employer's NIC	5,677	6,898
Staff costs - pension costs	1,982	1,745
Rent	17,246	17,246
Rates & water	992	323
Light & heat	2,095	2,198
Repairs & maintenance	5,407	16,564
Insurance	3,297	3,003
Telephone	1,031	1,060
Other expenses - other	1,327	779
Depreciation	3,182	4,243
Staff welfare and training	1,110	1,542
Bank charges	841	1,053
Professional Subscriptions	644	770
Hot Meals	4,032	4,182
Uniform	251	1,125
	<u>213,051</u>	<u>238,482</u>
Governance costs		
Governance costs - accountancy fees	1,704	1,626
Governance costs - Sage licence fees	584	508
	<u>2,288</u>	<u>2,134</u>
Expenditure on charitable activities	<u>215,339</u>	<u>240,616</u>