

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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# **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
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	1,906	<b>1,906</b>	640
Charitable activities	6	216,792	<b>216,792</b>	234,646
Other trading activities	7	66	<b>66</b>	3,196
Other income	8	5,523	<b>5,523</b>	5,069
<b>Total income</b>		<u>224,287</u>	<u><b>224,287</b></u>	<u>243,551</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	215,339	<b>215,339</b>	240,616
<b>Total expenditure</b>		<u>215,339</u>	<u><b>215,339</b></u>	<u>240,616</u>
<b>Net income and net movement in funds</b>		<u>8,948</u>	<u><b>8,948</b></u>	<u>2,935</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		183,364	<b>183,364</b>	180,429
<b>Total funds carried forward</b>		<u>192,312</u>	<u><b>192,312</b></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 £
<b>Fixed assets</b>				
Tangible fixed assets	15		9,548	12,730
<b>Current assets</b>				
Debtors	16	1,047		3,351
Cash at bank and in hand		<u>191,599</u>		<u>173,803</u>
		192,646		177,154
<b>Creditors: amounts falling due within one year</b>	17	<u>9,882</u>		<u>6,520</u>
<b>Net current assets</b>			<u>182,764</u>	<u>170,634</u>
<b>Total assets less current liabilities</b>			<u>192,312</u>	<u>183,364</u>
<b>Net assets</b>			<u>192,312</u>	<u>183,364</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>192,312</u>	<u>183,364</u>
<b>Total charity funds</b>	19		<u>192,312</u>	<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 £
<b>Grants</b>				
Grants received under the covid job retention scheme	1,906	1,906	—	—
<b>Other donations and legacies</b>				
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 £	<b>Total Funds 2020 £</b>	Unrestricted Funds £	Total Funds 2019 £
Sale of goods/services as part of direct charitable activities	23,683	<b>23,683</b>	42,426	42,426
Income from hot meals provided	4,032	<b>4,032</b>	4,182	4,182
Income from uniform sale	453	<b>453</b>	1,125	1,125
Payments from governments or public authorities	188,624	<b>188,624</b>	186,913	186,913
	<u>216,792</u>	<u><b>216,792</b></u>	<u>234,646</u>	<u>234,646</u>

#### 7. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2020 £</b>	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	66	<b>66</b>	3,196	3,196

#### 8. Other income

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

#### 9. Expenditure on charitable activities by fund type

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

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2020 £</b>	Total fund 2019 £
Providing pre-school education	213,051	—	<b>213,051</b>	238,482
Governance costs	—	2,288	<b>2,288</b>	2,134
	<u>213,051</u>	<u>2,288</u>	<u><b>215,339</b></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 No.	2019 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 £
<b>Cost</b>		
At 1 Sep 2019 and 31 Aug 2020	75,457	<b>75,457</b>
<b>Depreciation</b>		
At 1 Sep 2019	62,727	<b>62,727</b>
Charge for the year	3,182	<b>3,182</b>
At 31 Aug 2020	65,909	<b>65,909</b>
<b>Carrying amount</b>		
At 31 Aug 2020	9,548	<b>9,548</b>
At 31 Aug 2019	12,730	12,730

#### 16. Debtors

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

#### 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
	<b>9,882</b>	<b>6,520</b>

#### 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	<u>183,364</u>	<u>224,287</u>	<u>(215,339)</u>	<u>192,312</u>

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

#### 20. Analysis of net assets between funds

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

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

# **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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
<b>Charitable activities</b>		
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>
<b>Other trading activities</b>		
Fundraising events	<u>66</u>	<u>3,196</u>
<b>Other income</b>		
Other exceptional income - insurance claims	<u>5,523</u>	<u>5,069</u>
<b>Total income</b>	<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 £
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u><b>215,339</b></u>	<u><b>240,616</b></u>
<b>Net income</b>	<u><b>8,948</b></u>	<u><b>2,935</b></u>

# Fernlea Community Pre-School

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £	2019 £
<b>Expenditure on charitable activities</b>		
<b>Providing pre-school education</b>		
<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>
<b>Governance costs</b>		
Governance costs - accountancy fees	1,704	1,626
Governance costs - Sage licence fees	584	508
	<u>2,288</u>	<u>2,134</u>
<b>Expenditure on charitable activities</b>	<u><u>215,339</u></u>	<u><u>240,616</u></u>