

BIRDHAM PRE-SCHOOL

England & Wales · Charity number 1154415

Details

Other names BIRDHAM NURSERY SCHOOL

Status Registered

Legal form CIO

Registered 2013-10-31

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

Contact

Address Birdham Pre School
The Early Years Lodge
Crooked Lane
Birdham
Chichester
PO20 7HB

Phone 01243 514562

Email office@birdhampreschool.co.uk

Website www.birdhampreschool.co.uk

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:1) PROMOTING THEIR CARE AND SAFETY2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT3) PROMOTING THEIR HEALTH AND WELLBEING4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO, AND6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pre-school open to children age 12 months to age 4. The Pre-school is open from 8.00am until 5.00pm, with some opening during the periods of the school holidays. The Pre-school is based in Birdham, West Sussex and offers quality childcare to children living in Birdham and the local surrounding area.

Classification

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

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£182,213	£178,960	-	-
2023-08-31	£134,000	£144,000	-	-
2022-08-31	£118,269	£121,245	-	-
2021-08-31	£128,047	£162,733	-	-
2020-08-31	£140,320	£188,741	-	-

Trustees

Name	Role	Appointed
Pauline Warren	Chair	2025-03-06
Cristina Otelea Dadds		2025-10-16
Elizabeth Cheshire Mrs		2023-10-01
Laura Spandley		2026-03-06
Rhearna Paige Leslie Fogden		2026-03-06
Richard Simon Gubbins		2026-03-06

BIRDHAM PRE-SCHOOL

England & Wales - Charity number 1154415

Accounts

Registered Charity
1154415

Birdham Pre-School

Report of the Trustees and Unaudited Financial Statements
For the year ended
31 August 2024

**Birdham Pre-School
Charity Information**

Registered charity number

1154415

Address

Birdham Pre-School
The Early Years Lodge
Crooked Lane, Birdham
Chichester
West Sussex
PO20 7HB

Independent Examiner

The Accountancy Company
Demar House, 14 Church Road
East Wittering
Chichester
West Sussex
PO20 8PS

**Birdham Pre-School
Report of the Trustees and Financial Statements
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**Birdham Pre-School
Report of the Trustees
for the Year Ended 31 August 2024**

The Trustees present their report and financial statements for the year ended 31 August 2024.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'FRS 102 - Second edition' issued in October 2019.

Registered Charity number : 1154415

Trustees

Mrs P Warren - appointed 6 March 2025

Mrs C Otelea Dadds - appointed 16 October 2025

Mrs E Cheshire

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is controlled by its governing document and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Prospective trustees are introduced to the committee and interviewed in order to ascertain whether or not they are able to fulfil the role. If the board of trustees agrees to the appointment, the new addition is offered information and advice on how to fulfil their duties.

Induction and training of new trustees

New trustees are invited to sit in on committee meetings and are advised to read the Charity Commissions guidance 'The Essential Trustee' prior to taking up their appointment.

Organisational structure

The board of trustees meets as and when required and votes as a committee on matters arising at those meetings. However, important matters are always reviewed by the trustees as a whole.

Risk management

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity works for the public benefit having as its objects the development and education of children and young people in particular: 1) promoting their care and safety: 2) promoting their education and parental involvement: 3) promoting their health and wellbeing: 4) providing services to support them and their families and carers: 5) providing services to individuals holding membership of the CIO: and 6) furthering the aims of the pre-school learning alliance.

**Birdham Pre-School
Report of the Trustees
for the Year Ended 31 August 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Pre-school is open to children age 12 months to age 4 from 8.00am until 5.00pm, with some opening during the periods of the school holidays. The Pre-school is based in Birdham, West Sussex and offers quality childcare to children living in Birdham and the local surrounding area.

FINANCIAL REVIEW

Reserves policy

It is the charity's policy to maintain a balance on unrestricted funds equivalent to at least 3 months unrestricted payments.

The net (outgoing)/incoming resources for the year were £3,253 [2023 - (£9,626)] on unrestricted funds. At the year end the charity held unrestricted reserves of £52,606 [2023 - £49,353] and restricted reserves of £0.

STATEMENT OF TRUSTEES REPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charities Statement of Recommended Practice (SORP) 'FRS 102 Second edition' issued October 2019 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD

P Warren

Pauline Warren

Trustee

14/11/2025

Date :

Birdham Pre-School
Independent Examiner's report to the Trustees of
Birdham Pre-School

We report on the accounts of the Charity for the year ended 31 August 2024 which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the Accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011) and that an independent examination is needed.

It is our responsibility to :

- Examine the Accounts under section 145 of the Charities Act
- to follow procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act): and
- to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the Accounts.

Independent Examiner's statement

In connection with the examination, no matter has come to our attention :

- (1) which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the Charities Act ; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

The Accountancy Company

The Accountancy Company

Demar House, 14 Church Road
East Wittering
Chichester
West Sussex
PO20 8PS

Date: 13 November 2025

Birdham Pre-School
Statement of Financial Activities
for the year ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS	3				
Donations and legacies		181,601	-	181,601	133,968
Investment income		612	-	612	322
Total incoming resources		182,213	-	182,213	134,290
RESOURCES EXPENDED	4				
Charitable expenditure		178,960	-	178,960	143,916
Total resources expended		178,960	-	178,960	143,916
Net movement in funds		3,253	-	3,253	(9,626)
Total funds brought forward		49,353	-	49,353	58,979
Total funds carried forward		52,606	-	52,606	49,353

**Birdham Pre-School
Balance Sheet
as at 31 August 2024**

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets					
Tangible assets	5	18,265	-	18,265	-
		<u>18,265</u>	<u>-</u>	<u>18,265</u>	<u>-</u>
Current assets					
Debtors	6	1,844	-	1,844	2,080
Cash at bank and in hand		54,583	-	54,583	49,673
Total current assets		<u>56,427</u>	<u>-</u>	<u>56,427</u>	<u>51,753</u>
Creditors: amounts falling due within one year	7	<u>(22,086)</u>	<u>-</u>	<u>(22,086)</u>	<u>(2,400)</u>
Net current assets		<u>34,341</u>	<u>-</u>	<u>34,341</u>	<u>49,353</u>
Net assets		<u>52,606</u>	<u>-</u>	<u>52,606</u>	<u>49,353</u>
Funds of the charity	8	<u>52,606</u>	<u>-</u>	<u>52,606</u>	<u>49,353</u>

14/11/2025

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

P Warren

Pauline Warren.....
Trustee

Birdham Pre-School

Notes to the Accounts for the year ended 31 August 2024

1 Basis of preparation

Basis of accounting

The accounts have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Charities Statement of Recommended Practice (SORP) 'FRS 102 Second edition' issued October 2019 and with the Charities Act 2011.

2 Accounting policies

Incoming resources

Recognition of incoming resources

These are included in the Statement of Financial Activities when :

- : the charity becomes entitled to the resources
- : the trustees are virtually certain they will receive the resources; and
- : the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross.

Investment income

This is included in the accounts when receivable.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Assets

Tangible assets for use by charity

The charity's policy is to maintain its property and assets and to a high standard through a continual programme of refurbishment, replacement and maintenance. In accordance with this practice depreciation is provided on a straight line basis over 4 years.

Birdham Pre-School

Notes to the Accounts for the year ended 31 August 2024

3 Analysis of incoming resources

	2024 £	2023 £
Donations and legacies		
Charitable activities	164,444	123,222
Other trading activities	-	9,919
Other income and grants received	17,157	827
	<u>181,601</u>	<u>133,968</u>
Investment Income		
Bank interest received	<u>612</u>	<u>322</u>

4 Analysis of resources expended

	2024 £	2023 £
Charitable expenditure		
Wages	113,687	89,995
Pension costs	1,635	-
Staff training	1,328	1,103
Recruitment costs	3,116	3,283
Repairs and maintenance	15,194	3,612
Food, refreshments and other direct costs	8,785	3,473
Property costs and insurance	8,969	8,822
Cleaning costs	1,650	-
Telephone	762	532
Stationery, printing and postage	81	230
Subscriptions	4,921	4,385
Toys, equipment and activities	5,569	2,921
Computer expenses and software costs	3,661	2,208
Advertising	523	2,373
Sundry expenses	591	669
Depreciation	6,088	18,078
	<u>176,560</u>	<u>141,684</u>
Governance costs		
Independent examiner fees	1,200	1,200
Accountancy	1,200	1,032
	<u>2,400</u>	<u>2,232</u>
Total resources expended	<u>178,960</u>	<u>143,916</u>

Birdham Pre-School

Notes to the Accounts for the year ended 31 August 2024

5 Tangible fixed assets

	Long Leasehold £	Property Improvements £	Fixtures and Fittings £	Total £
Cost				
At 1 September 2023	218,930	23,986	1,853	244,769
Additions	-	-	24,353	24,353
Disposal	-	-	-	-
At 31 August 2024	<u>218,930</u>	<u>23,986</u>	<u>26,206</u>	<u>269,122</u>
Depreciation				
At 1 September 2023	218,930	23,986	1,853	244,769
Charge for the year	-	-	6,088	6,088
Eliminated on disposal	-	-	-	-
At 31 August 2024	<u>218,930</u>	<u>23,986</u>	<u>7,941</u>	<u>250,857</u>
Net book value				
At 31 August 2024	<u>-</u>	<u>-</u>	<u>18,265</u>	<u>18,265</u>
At 31 August 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

6 Debtors

	2024 £	2023 £
Other debtors	<u>1,844</u>	<u>2,080</u>

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	<u>22,086</u>	<u>2,400</u>

8 Movement in funds

	At 01.09.23 £	Net movement £	At 31.08.23 £
Unrestricted funds			
General fund	49,353	3,253	52,606
	<u>49,353</u>	<u>3,253</u>	<u>52,606</u>
	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	182,213	(178,960)	3,253
	<u>182,213</u>	<u>(178,960)</u>	<u>3,253</u>

Birdham Pre-School
Detailed Statement of Financial Activities
for the year ended 31 August 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Charitable activities	164,444	123,222
Other income and grants received	17,157	9,919
Other	-	827
	<u>181,601</u>	<u>133,968</u>
Investment income		
Bank interest received	612	322
Total incoming resources	<u>182,213</u>	<u>134,290</u>
RESOURCES EXPENDED		
Charitable activities		
Wages	113,687	89,995
Pension costs	1,635	-
Staff training	1,328	1,103
Recruitment costs	3,116	3,283
Repairs and maintenance	15,194	3,612
Food, refreshments and other direct costs	8,785	3,473
Property costs and insurance	8,969	8,822
Cleaning costs	1,650	-
Telephone	762	532
Stationery, printing and postage	81	230
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Sundry expenses	591	669
Depreciation	6,088	18,078
	<u>176,560</u>	<u>141,684</u>
Governance costs		
Independent examiner fees	1,200	1,200
Accountancy	1,200	1,032
	<u>2,400</u>	<u>2,232</u>
Total resources expended	<u>178,960</u>	<u>143,916</u>
Net income/(expenditure)	<u>3,253</u>	<u>(9,626)</u>



This Document has been Signed with a **secure electronic signature** via E-Sign.

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Digital Fingerprint	200cefb-ea674-4947-bbad-93b1ad51dcc6

Document Signers

Scan/Click the QR Code to view signature information

Name	<u>Pauline Warren</u>
Email	pemwarren@gmail.com
Status	SIGNED at Fri, 14 Nov 2025 14:42:35 GMT(+0000)
Signature Fingerprint	7814a571-f84d-4112-9aa0-914b7092c192



Document History

Fri, 14 Nov 2025 14:42:35	Pauline Warren Signed the Document (IP: 94.14.49.152)
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BIRDHAM PRE-SCHOOL

England & Wales - Charity number 1154415

Accounts

REGISTERED CHARITY NUMBER: 1154415

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2023
for
BIRDHAM PRE-SCHOOL

BIRDHAM PRE-SCHOOL

Contents of the Financial Statements
for the Year Ended 31 August 2023

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BIRDHAM PRE-SCHOOL

Report of the Trustees for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charity's objectives are the development and education of children and young people in particular by:

- " Promoting their care and safety
- " Promoting their education and prompting parental involvement
- " Promoting their health and wellbeing
- " Providing services to support them and their families and carers
- " Providing services to individuals holding membership of the CIO
- " Further the aims of the Pre-school Learning Alliance.

The Pre-school believes in the value of play as a means of learning and as such, aims to help children develop socially, emotionally, physically, cognitively and creatively within a language rich, happy and secure environment.

It therefore strives to:

- " Give the best possible care to its children
- " Create a secure, happy and stimulating environment which supports the development of the whole child
- " Offer a broad and balanced learning environment underpinned by the statutory Early Years Foundation Stage
- " Acknowledge and value each child's individual stage of development and ability: as well as their home culture, language and family structure
- " Ensure all children have the appropriate opportunities to develop and make progress through play
- " Ensure that all families, regardless of their background, ethnicity or home circumstances, are welcome in the setting
- " Offer a smooth transition into school through liaison with our catchment schools
- " Encourage good communication between all parties within the setting, to include children, parents, staff, committee members, authorities and visitors
- " Make the time a child spends in the Pre-school a happy, enjoyable and fun experience.

Birdham Pre-school provides these aims by operating a safe and secure setting with good, qualified staff. Birdham Pre-school is open to all children. It is open 8am to 4:30pm, five days a week term time only. We provide extra activities for the children such as French lessons, Zumba and sing and sign within the school day. All children can have a hot meal at lunch time if parents wish to purchase it. We take 2, 3 and 4 year old government funding as well as 30 hour funding.

The trustees believe by performing these activities the charity fulfils its obligation to deliver public benefit.

In determining how the charity should pursue its objectives, the trustees have had regard to the Charity Commission's guidance on public benefit.

BIRDHAM PRE-SCHOOL

Report of the Trustees **for the Year Ended 31 August 2023**

ACHIEVEMENT AND PERFORMANCE

The new charity was registered on 31 October 2013 and began formally trading as Birdham Pre-school from the 31st July 2014.

The Pre-school has had a change of management. During the year the nursery was run by Laura Spickernell as the Childcare Manager and Hannah Minett as the Business Manager. Working alongside each other, they bring fresh ideas and continue to strengthen the Pre-school.

The Pre-school has strong links with Birdham Primary School and we meet on a termly basis with the Headmaster. We also continue to have strong links with other feeder schools in the area.

The Pre-school employs a strong staff team and we are maintaining our levels of quality and care. The Pre-school invest time into the staff by encouraging regular training and attending courses. This ensures that the staff are up-to-date in all areas.

We currently employ 7 members of staff. Staff turnover remains low so that strengthens the relationships between staff, children parents and carers.

We continue to accept 30 hour funding and this has been working well. The Pre-school has been very busy for the last financial year. The breakfast club for Birdham School has also been very popular as has the recently launched after-school club we also offer.

The outside continues to really benefit the children as they are able to use this throughout the year. The children now have more room to play and this encourages a greater depth of learning.

FINANCIAL REVIEW

Financial position

Ongoing resources for the year totalled £143,916 (2022: £154,651) and incoming resources were £134,290 (2022: £118,269).

As at 31st August 2022 the charity's free reserves totalled £49,353 (2022: £41,341). The trustees' reserves policy is to keep the reserves at a greater level of £10,000.

There are no restrictions on the charity's power to invest. The investment strategy is agreed between the trustees and is regularly reviewed.

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Birdham Pre-school is governed by the Pre-School Learning Alliance Model CIO Constitution adopted in October 2013.

The trustees (as outlined on page one) are appointed by election at the annual general meeting or to fill vacancies as necessary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154415

Principal address

Early Years Lodge
Crooked Lane
Birdham
West Sussex
PO20 7HB

BIRDIAM PRE-SCHOOL

Report of the Trustees
for the Year Ended 31 August 2023

Trustees

Miss J Henry, D Penfold
J Dunning, M Hinova

Independent Examiner

Mark Cook FCCA
Wallis White & Co (Petersfield) Limited
1 Folly Lane
Petersfield
Hampshire
GU31 4AU

Approved by order of the board of trustees on 14/5/2024 and signed on its behalf by:



Miss J Henry - Trustee

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

Independent examiner's report to the trustees of Birdham Pre-School

I report to the charity trustees on my examination of the accounts of Birdham Pre-School (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mark Cook FCCA
Wallis White & Co (Petersfield) Limited
1 Folly Lane
Petersfield
Hampshire
GU31 4AU

Date:

15/5/2024

BIRDHAM PRE-SCHOOL

Statement of Financial Activities
for the Year Ended 31 August 2023

		31.8.23 Unrestricted funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		133,968	118,269
Investment income	2	322	-
Total		<u>134,290</u>	<u>118,269</u>
EXPENDITURE ON			
Charitable activities			
Support costs		<u>143,916</u>	<u>154,651</u>
NET INCOME/(EXPENDITURE)		(9,626)	(36,382)
RECONCILIATION OF FUNDS			
Total funds brought forward		58,979	95,361
TOTAL FUNDS CARRIED FORWARD		<u>49,353</u>	<u>58,979</u>

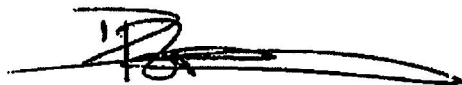
The notes form part of these financial statements

BIRDHAM PRE-SCHOOL

Balance Sheet
31 August 2023

		31.8.23 Unrestricted funds £	31.8.22 Total funds £
FIXED ASSETS			
Tangible assets	5	-	17,638
CURRENT ASSETS			
Debtors	6	2,080	2,080
Cash at bank		49,673	41,807
		<u>51,753</u>	<u>43,887</u>
CREDITORS			
Amounts falling due within one year	7	(2,400)	(2,546)
NET CURRENT ASSETS		<u>49,353</u>	<u>41,341</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		49,353	58,979
NET ASSETS		<u>49,353</u>	<u>58,979</u>
FUNDS	8		
Unrestricted funds		49,353	58,979
TOTAL FUNDS		<u>49,353</u>	<u>58,979</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14/5/24
and were signed on its behalf by:



.....
D Penfold - Trustee

The notes form part of these financial statements

BIRDHAM PRE-SCHOOL

Notes to the Financial Statements
for the Year Ended 31 August 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BIRDHAM PRE-SCHOOL

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

2. INVESTMENT INCOME	31.8.23	31.8.22
	Unrestricted	Total
	funds	funds
	£	£
Deposit account interest	<u>322</u>	<u>-</u>
3. TRUSTEES' REMUNERATION AND BENEFITS		
There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.		
Trustees' expenses		
There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.		
4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		Unrestricted
		funds
		£
INCOME AND ENDOWMENTS FROM		
Donations and legacies		<u>118,269</u>
EXPENDITURE ON		
Charitable activities		
Support costs		<u>154,651</u>
NET INCOME/(EXPENDITURE)		(36,382)
RECONCILIATION OF FUNDS		
Total funds brought forward		95,361
TOTAL FUNDS CARRIED FORWARD		<u><u>58,979</u></u>

BIRDHAM PRE-SCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

5. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 September 2022	218,930	23,986	-	1,413	244,329
Additions	-	-	440	-	440
At 31 August 2023	<u>218,930</u>	<u>23,986</u>	<u>440</u>	<u>1,413</u>	<u>244,769</u>
DEPRECIATION					
At 1 September 2022	204,049	21,416	-	1,226	226,691
Charge for year	14,881	2,570	440	187	18,078
At 31 August 2023	<u>218,930</u>	<u>23,986</u>	<u>440</u>	<u>1,413</u>	<u>244,769</u>
NET BOOK VALUE					
At 31 August 2023	-	-	-	-	-
At 31 August 2022	<u>14,881</u>	<u>2,570</u>	<u>-</u>	<u>187</u>	<u>17,638</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade debtors	<u>2,080</u>	<u>1,080</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Other creditors	<u>2,400</u>	<u>2,546</u>

8. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	58,979	(9,626)	49,353
TOTAL FUNDS	<u>58,979</u>	<u>(9,626)</u>	<u>49,353</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,290	(143,916)	(9,626)
TOTAL FUNDS	<u>134,290</u>	<u>(143,916)</u>	<u>(9,626)</u>

BIRDHAM PRE-SCHOOL

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	95,361	(36,382)	58,979
TOTAL FUNDS	<u>95,361</u>	<u>(36,382)</u>	<u>58,979</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,269	(154,651)	(36,382)
TOTAL FUNDS	<u>118,269</u>	<u>(154,651)</u>	<u>(36,382)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	95,361	(46,008)	49,353
TOTAL FUNDS	<u>95,361</u>	<u>(46,008)</u>	<u>49,353</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	252,559	(298,567)	(46,008)
TOTAL FUNDS	<u>252,559</u>	<u>(298,567)</u>	<u>(46,008)</u>

BIRDHAM PRE-SCHOOL

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

BIRDILAM PRE-SCHOOL

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23	31.8.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Charitable activities	123,222	103,068
Other trading activities	9,919	14,005
Other	827	1,196
	<u>133,968</u>	<u>118,269</u>
Investment income		
Deposit account interest	322	-
Total incoming resources	<u>134,290</u>	<u>118,269</u>
EXPENDITURE		
Charitable activities		
Wages	89,995	95,051
Staff training	1,103	3,228
Recruitment	3,283	3,824
Repairs and maintenance	3,612	2,519
Food and refreshments	3,473	869
Rent and insurance	8,822	6,922
Cleaning	-	296
Telephone	532	1,743
Postage and stationery	230	95
Subscriptions	4,385	1,627
Toys, equipment and activities	2,921	3,823
Computer expenses	2,208	1,248
	<u>120,564</u>	<u>121,245</u>
Support costs		
Management		
Advertising	2,373	77
Sundries	669	-
	<u>3,042</u>	<u>77</u>
Finance		
Long leasehold	14,881	25,506
Improvements to property	2,570	5,140
Plant and machinery	440	-
Fixtures and fittings	187	283
	<u>18,078</u>	<u>30,929</u>
Governance costs		
Independent examiners fees	1,200	1,200
Carried forward	1,200	1,200

This page does not form part of the statutory financial statements

BIRDIAM PRE-SCHOOL

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23	31.8.22
	£	£
Governance costs		
Brought forward	1,200	1,200
Accountancy and legal fees	1,032	1,200
	<u>2,232</u>	<u>2,400</u>
Total resources expended	<u>143,916</u>	<u>154,651</u>
Net expenditure	<u>(9,626)</u>	<u>(36,382)</u>

This page does not form part of the statutory financial statements

BIRDHAM PRE-SCHOOL

England & Wales - Charity number 1154415

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2022
for
BIRDHAM PRE-SCHOOL

BIRDHAM PRE-SCHOOL

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

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Balance Sheet	6
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Detailed Statement of Financial Activities	11 to 12

BIRDHAM PRE-SCHOOL

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

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The charity's objectives are the development and education of children and young people in particular by:

- " Promoting their care and safety
- " Promoting their education and prompting parental involvement
- " Promoting their health and wellbeing
- " Providing services to support them and their families and carers
- " Providing services to individuals holding membership of the CIO
- " Further the aims of the Pre-school learning Alliance.

The Pre-school believes in the value of play as a means of learning and as such, aims to help children develop socially, emotionally, physically, cognitively and creatively within a language rich, happy and secure environment.

It therefore strives to:

- " Give the best possible care to its children
- " Create a secure, happy and stimulating environment which supports the development of the whole child
- " Offer a broad and balanced learning environment underpinned by the statutory Early Years Foundation Stage
- " Acknowledge and value each child's individual stage of development and ability; as well as their home culture, language and family structure
- " Ensure all children have the appropriate opportunities to develop and make progress through play
- " Ensure that all families, regardless of their background, ethnicity or home circumstances, are welcome in the setting
- " Offer a smooth transition into school through liaison with our catchment schools
- " Encourage good communication between all parties within the setting, to include children, parents, staff, committee members, authorities and visitors
- " Make the time a child spends in the Pre-school a happy, enjoyable and fun experience.

Birdham Pre-school provides these aims by operating a safe and secure setting with good, qualified staff. Birdham Pre-school is open to all children, it is open 8am to 4:30pm, five days a week term time only. We provide extra activities for the children such as French lessons, Zumba and sing and sign within the school day. All children can have a hot meal at lunch time if parents wish to purchase it. We take 2, 3 and 4 year old government funding as well as 30 hour funding.

The trustees believe by performing these activities the charity fulfils its obligation to deliver public benefit.

In determining how the charity should pursue its objectives, the trustees have had regard to the Charity Commission's guidance on public benefit.

BIRDHAM PRE-SCHOOL

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

ACHIEVEMENT AND PERFORMANCE

The new charity was registered on 31 October 2013 and began formally trading as Birdham Pre-school from the 31st July 2014.

The Pre School has had a change of management- Jade Hawkins left in July 2021, Josie Henry was the temporary manager from September 2021- December 2021, she made OFSTED aware due to her also being chair of the committee. Laura Spickernell become childcare manager December 2021. Laura Pearson left in April 2022, and Hannah Minett became Business manager at that time.

The Pre-school employs a strong staff team and we are maintaining our levels of quality and care, the Pre-school invest time into the staff by encouraging regular training and attending courses. This ensures that the staff are up-to-date in all areas.

We currently employ 11 members of staff. Staff turnover remains low so that strengthens the relationships between staff, children parents and carers.

We continue to accept 30 hour funding and this has been working well. The Pre-school has been very busy for the last financial year. The breakfast club for Birdham School has also been very popular as has the recently launched after-school club we also offer.

The outside continues to really benefit the children as they are able to use this throughout the year. The children now have more room to play and this encourages a greater depth of learning.

FINANCIAL REVIEW

Financial position

Outgoing resources for the year totalled £162,733 (2021: £162,733) and incoming resources were £118,269 (2021: £128,047).

As at 31st August 2022 the charity's free reserves totalled £41,341 (2021: £46,794). The trustees' reserves policy is to keep the reserves at a greater level of £10,000.

There are no restrictions on the charity's power to invest. The investment strategy is agreed between the trustees and is regularly reviewed.

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Birdham Pre-school is governed by the Pre-School Learning Alliance Model CIO Constitution adopted in October 2013.

The trustees (as outlined on page one) are appointed by election at the annual general meeting or to fill vacancies as necessary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1154415

Principal address

Early Years Lodge
Crooked Lane
Birdham
West Sussex
PO20 7HB

BIRDHAM PRE-SCHOOL

Report of the Trustees
for the Year Ended 31 August 2022

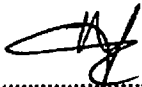
Trustees

Miss J Henry
D Penfold

Independent Examiner

Mark Cook FCCA
Wallis White & Co (Petersfield) Limited
1 Folly Lane
Petersfield
Hampshire
GU31 4AU

Approved by order of the board of trustees on *31st May 2023* and signed on its behalf by:



.....
Miss J Henry - Trustee

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

Independent examiner's report to the trustees of Birdham Pre-School

I report to the charity trustees on my examination of the accounts of Birdham Pre-School (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mark Cook FCCA

Wallis White & Co (Petersfield) Limited
1 Folly Lane
Petersfield
Hampshire
GU31 4AU

Date:31/05/2023

BIRDHAM PRE-SCHOOL

Statement of Financial Activities
for the Year Ended 31 August 2022

	Notes	31.8.22 Unrestricted funds £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>118,269</u>	<u>128,047</u>
EXPENDITURE ON			
Charitable activities			
Support costs		<u>154,651</u>	<u>162,733</u>
NET INCOME/(EXPENDITURE)		(36,382)	(34,686)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>95,361</u>	<u>130,047</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>58,979</u></u>	<u><u>95,361</u></u>

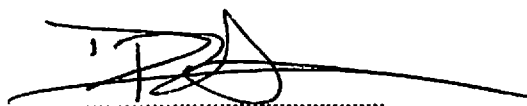
The notes form part of these financial statements

BIRDHAM PRE-SCHOOL

Balance Sheet
31 August 2022

	Notes	31.8.22 Unrestricted funds £	31.8.21 Total funds £
FIXED ASSETS			
Tangible assets	4	17,638	48,567
CURRENT ASSETS			
Debtors	5	2,080	2,080
Cash at bank		<u>41,807</u>	<u>47,080</u>
		43,887	49,160
CREDITORS			
Amounts falling due within one year	6	(2,546)	(2,366)
		<u>41,341</u>	<u>46,794</u>
NET CURRENT ASSETS			
		<u>58,979</u>	<u>95,361</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>58,979</u>	<u>95,361</u>
NET ASSETS			
		<u>58,979</u>	<u>95,361</u>
FUNDS	7		
Unrestricted funds		<u>58,979</u>	<u>95,361</u>
TOTAL FUNDS		<u>58,979</u>	<u>95,361</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2023 and were signed on its behalf by:


.....
D Penfold - Trustee

BIRDHAM PRE-SCHOOL

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BIRDHAM PRE-SCHOOL

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

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>128,047</u>
EXPENDITURE ON	
Charitable activities	
Support costs	<u>162,733</u>
NET INCOME/(EXPENDITURE)	(34,686)
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>130,047</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>95,361</u></u>

4. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 September 2021 and 31 August 2022	<u>218,930</u>	<u>23,986</u>	<u>1,413</u>	<u>244,329</u>
DEPRECIATION				
At 1 September 2021	178,543	16,276	943	195,762
Charge for year	<u>25,506</u>	<u>5,140</u>	<u>283</u>	<u>30,929</u>
At 31 August 2022	<u>204,049</u>	<u>21,416</u>	<u>1,226</u>	<u>226,691</u>
NET BOOK VALUE				
At 31 August 2022	<u>14,881</u>	<u>2,570</u>	<u>187</u>	<u>17,638</u>
At 31 August 2021	<u>40,387</u>	<u>7,710</u>	<u>470</u>	<u>48,567</u>

BIRDHAM PRE-SCHOOL

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.8.22	31.8.21
		£	£
Trade debtors		<u>2,080</u>	<u>2,080</u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.8.22	31.8.21
		£	£
Other creditors		<u>2,546</u>	<u>2,366</u>
7. MOVEMENT IN FUNDS			
		Net	At
	At 1.9.21	movement	31.8.22
	£	in funds	£
		£	
Unrestricted funds			
General fund	95,361	(36,382)	58,979
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>95,361</u>	<u>(36,382)</u>	<u>58,979</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	118,269	(154,651)	(36,382)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>118,269</u>	<u>(154,651)</u>	<u>(36,382)</u>

Comparatives for movement in funds

		Net	At
	At 1.9.20	movement	31.8.21
	£	in funds	£
		£	
Unrestricted funds			
General fund	130,047	(34,686)	95,361
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>130,047</u>	<u>(34,686)</u>	<u>95,361</u>

BIRDHAM PRE-SCHOOL

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

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,047	(162,733)	(34,686)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>128,047</u>	<u>(162,733)</u>	<u>(34,686)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	130,047	(71,068)	58,979
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>130,047</u>	<u>(71,068)</u>	<u>58,979</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	246,316	(317,384)	(71,068)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>246,316</u>	<u>(317,384)</u>	<u>(71,068)</u>

8. RELATED PARTY DISCLOSURES

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

BIRDHAM PRE-SCHOOL**Detailed Statement of Financial Activities**
for the Year Ended 31 August 2022

	31.8.22 £	31.8.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Charitable activities	103,068	120,901
Investments	-	12
Other trading activities	14,005	16
Other	<u>1,196</u>	<u>7,118</u>
	<u>118,269</u>	<u>128,047</u>
Total incoming resources	118,269	128,047
EXPENDITURE		
Charitable activities		
Wages	95,051	104,380
Staff training	3,228	216
Recruitment	3,824	3,078
Repairs and maintenance	2,519	1,099
Food and refreshments	869	865
Rent and insurance	6,922	5,792
Cleaning	296	1,727
Clothing	-	15
Telephone	1,743	1,590
Postage and stationery	95	98
Subscriptions	1,627	1,908
Toys, equipment and activities	3,823	3,087
No description	<u>1,248</u>	<u>4,263</u>
	121,245	128,118
Support costs		
Management		
Advertising	77	50
Sundries	<u>-</u>	<u>726</u>
	77	776
Finance		
Long leasehold	25,506	25,506
Improvements to property	5,140	5,140
Fixtures and fittings	<u>283</u>	<u>283</u>
	30,929	30,929
Governance costs		
Independent examiners fees	1,200	1,260
Accountancy and legal fees	<u>1,200</u>	<u>1,650</u>
	2,400	2,910

This page does not form part of the statutory financial statements

BIRDHAM PRE-SCHOOL

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

	31.8.22	31.8.21
	<u>£</u>	<u>£</u>
Total resources expended	<u>154,651</u>	<u>162,733</u>
Net expenditure	<u>(36,382)</u>	<u>(34,686)</u>

BIRDHAM PRE-SCHOOL

England & Wales - Charity number 1154415

Accounts

BIRDHAM PRE-SCHOOL
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 AUGUST 2021
REGISTERED CHARITY NUMBER 1154415

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

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BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

CHARITY INFORMATION

Trustees

Miss Josephine Henry	Chair <i>from Aug 21</i>	
Mr Haydn Tarr	Chair <i>from Dec 19 to Aug 21</i>	(appointed May 2019, resigned August 2021)
Mr Daniel Penfold	Treasurer <i>from January 21</i>	(appointed January 2021)
Mrs Hannah Minett	Treasurer <i>from Dec 19 to Sep 20</i>	(resigned September 2020)
Mrs Louise Turner		(resigned July 2020)
Mrs Sarah Weller		(appointed March 2021)

Principal office

Early Years Lodge
Crooked Lane
Birdham
West Sussex
PO20 7HB

Registered charity number

1154415

Independent examiner

Geoffrey Frost, Bsc(Hons) FCA
Blue Spire Limited
Cawley Priory
South Pallant
Chichester
West Sussex
PO19 1SY

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

STRUCTURE GOVERNANCE AND MANAGEMENT

Birdham Pre-school is governed by the Pre-School Learning Alliance Model CIO Constitution adopted in October 2013.

The trustees (as outlined on page one) are appointed by election at the annual general meeting or to fill vacancies as necessary.

OBJECTIVES AND ACTIVITIES

The charity's objectives are the development and education of children and young people in particular by:

- Promoting their care and safety
- Promoting their education and prompting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers
- Providing services to individuals holding membership of the CIO
- Further the aims of the Pre-school Learning Alliance.

The Pre-school believes in the value of play as a means of learning and as such, aims to help children develop socially, emotionally, physically, cognitively and creatively within a language rich, happy and secure environment.

It therefore strives to:

- Give the best possible care to its children
- Create a secure, happy and stimulating environment which supports the development of the whole child
- Offer a broad and balanced learning environment underpinned by the statutory Early Years Foundation Stage
- Acknowledge and value each child's individual stage of development and ability; as well as their home culture, language and family structure
- Ensure all children have the appropriate opportunities to develop and make progress through play
- Ensure that all families, regardless of their background, ethnicity or home circumstances, are welcome in the setting
- Offer a smooth transition into school through liaison with our catchment schools
- Encourage good communication between all parties within the setting, to include children, parents, staff, committee members, authorities and visitors
- Make the time a child spends in the Pre-school a happy, enjoyable and fun experience.

Birdham Pre-school provides these aims by operating a safe and secure setting with good qualified staff. Birdham Pre-school is open to all children, it is open from 8am to 4.30pm, five days a week term time only. We provide extra activities for the children such as French lessons, Zumba and sing and sign within the school day. All children can have a hot meal at lunch time if parents wish to purchase it. We take 2, 3 and 4 year old government funding as well as 30 hour funding.

The trustees believe by performing these activities the charity fulfils its obligation to deliver public benefit.

In determining how the charity should pursue its objectives, the trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The new charity was registered on 31 October 2013 and began formally trading as Birdham Pre-school from the 31 July 2014.

The Pre-school has had a change of management. During the year the nursery was run by Jade Hawkins as the Childcare manager and Laura Pearson as Business Manager. Working alongside each other, they bring fresh ideas and continue to strengthen the Pre-school.

The Pre-school has strong links with Birdham Primary School and we meet on a termly basis with the Headmaster. We also continue to have strong links with other feeder schools in the area.

The Pre-school employs a strong staff team and we are maintaining our levels of quality and care, the Pre-school invest time into the staff by encouraging regular training and attending courses. This ensures that the staff are up-to-date in all areas.

We currently employ 11 members of staff. Staff turnover remains low so that strengthens both the relationships between staff, children, parents and carers.

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

TRUSTEES' ANNUAL REPORT

We continue to accept 30 hour funding, and this has been working well. The Pre-school has been very busy for the last financial year. The breakfast club for Birdham School has also been very popular as has the recently launched after-school club we also offer.

The outside continues to really benefit the children as they are able to use this throughout the year. The children now have more room to play and this encourages a greater depth of learning.

FINANCIAL REVIEW

Outgoing resources for the year totalled £162,733 (2020: £188,741) and incoming resources were £128,047 (2020: £140,320).

As at 31 August 2021 the charity's free reserves totalled £46,794 (2020: £50,551). The trustees' reserves policy is to keep reserves at a greater level of £10,000.

There are no restrictions on the charity's power to invest. The investment strategy is agreed between the trustees and is regularly reviewed.

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

IMPACT OF CORONAVIRUS (COVID-19)

Throughout the year under review the charity was operating under the general restrictions and increased guidelines around COVID-19. Restrictions had begun to be eased shortly after the year end, however in the year the closure of primary and secondary schools led to a general fall in income with some parents not having their child attend nursery though conversely has led to some additional sessions. In order to match resources to need the pre school made use of the government's job retention scheme during the year.

It is the trustees' intention to increase revenues through attracting more pupils and the increase of fees generally.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 2019 (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf.

Josephine Henry

24 May 2022

Miss Josephine Henry
Chair

Date

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

INDEPENDENT EXAMINER'S REPORT

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 5 to 13.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Geoffrey Frost, Bsc (Hons) FCA
Blue Spire Limited

Date 26 May 2022

Cawley Priory
South Pallant
Chichester
West Sussex
PO19 1SY

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOMING AND ENDOWMENTS FROM:					
Donations and legacies	1	-	-	-	198
Charitable activities	2	120,901	-	120,901	132,005
Other trading activities	3	16	-	16	207
Investments	4	12	-	12	136
Other	5	7,118	-	7,118	7,774
Total income and endowments		<u>128,047</u>	<u>-</u>	<u>128,047</u>	<u>140,320</u>
EXPENDITURE ON:					
Raising funds	6	-	-	-	-
Charitable Activities	7	162,733	-	162,733	188,741
Total expenditure		<u>162,733</u>	<u>-</u>	<u>162,733</u>	<u>188,741</u>
Net income/expenditure		(34,686)	-	(34,686)	(48,421)
Transfers between funds		-	-	-	-
Net movement in funds		<u>(34,686)</u>	<u>-</u>	<u>(34,686)</u>	<u>(48,421)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward	15	130,047	-	130,047	178,468
Total funds carried forward	15	<u>95,361</u>	<u>-</u>	<u>95,361</u>	<u>130,047</u>

All of the charity's activities were acquired during the above financial period.

The charity has no recognised gains or losses other than those dealt with in the statement of financial activities.

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

BALANCE SHEET AS AT 31 AUGUST 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11	<u>48,567</u>		<u>79,496</u>	
Total fixed assets			48,567		79,496
CURRENT ASSETS					
Debtors	12	2,080		1,722	
Cash at hand and in bank		<u>47,080</u>		<u>51,366</u>	
Total		49,160		53,088	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	13	<u>2,366</u>		<u>2,537</u>	
Net current assets/(liabilities)			46,794		50,551
Net assets/(liabilities)			<u>95,361</u>		<u>130,047</u>
 THE FUNDS OF THE CHARITY					
Restricted funds			-		-
Unrestricted funds	15		95,361		130,047
Total charity funds	15		<u>95,361</u>		<u>130,047</u>

The notes on pages 9 to 13 form part of these accounts.

Approved by the trustees and signed on their behalf.

Daniel Penfold

Mr Daniel Penfold
Treasurer

Date 26 May 2022

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

ACCOUNTING POLICIES

Scope and basis of the financial statements

Birdham Pre-School is a charity registered in England and Wales (reg no.1154415). The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are included in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following expenditure headings:

- Charitable activities; these include wages and salaries costs (including payroll fees) and other support costs

Support and governance costs are those that assist the work of the charity but do not directly represent charitable activities. They are incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in the governance of the charity and primarily associated with the constitution and statutory requirements.

Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on all fixed assets, at rates calculated to write off the cost of each asset on a systematic basis over its expected useful life as follows:

Children's play area	over 5 years
Building	over the period of the lease
Furniture and fixtures	over 5 years
Garden extension	over the period of the lease

VAT

The charity is not registered for VAT and is unable to recover VAT incurred. On this basis costs are recorded inclusive of VAT within the SOFA.

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

ACCOUNTING POLICIES

Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents includes cash at bank and in hand.

Taxation

The charity is considered to pass the tests set out in sections 521 to 536 Income Tax Act 2007 (ITA 2007), as such no income tax is payable on the charity's activities.

Fund accounting

Unrestricted income funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by donors or raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

NOTES TO THE FINANCIAL STATEMENTS

1. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
Donations	-	-	-	198	-	198
	<u>-</u>	<u>-</u>	<u>-</u>	<u>198</u>	<u>-</u>	<u>198</u>

2. Charitable activities

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
Fees and Local Authority funding	120,901	-	120,901	132,005	-	132,005
	<u>120,901</u>	<u>-</u>	<u>120,901</u>	<u>132,005</u>	<u>-</u>	<u>132,005</u>

3. Other trading activities

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
Fundraising	16	-	16	207	-	207
	<u>16</u>	<u>-</u>	<u>16</u>	<u>207</u>	<u>-</u>	<u>207</u>

4. Investments

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
Bank deposit interest receivable	12	-	12	136	-	136
	<u>12</u>	<u>-</u>	<u>12</u>	<u>136</u>	<u>-</u>	<u>136</u>

5. Other income

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
CJRS grants	7,118	-	7,118	7,774	-	7,774
	<u>7,118</u>	<u>-</u>	<u>7,118</u>	<u>7,774</u>	<u>-</u>	<u>7,774</u>

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

NOTES TO THE FINANCIAL STATEMENTS

6. Raising Funds

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
Fundraising and donations	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
Wages and salaries costs	104,380	-	104,380	126,614	-	126,614
Rent and insurance	5,792	-	5,792	8,703	-	8,703
Depreciation	30,929	-	30,929	30,929	-	30,929
Support costs:						
Accountancy fees	1,350	-	1,350	1,418	-	1,418
Repairs and Maintenance	1,099	-	1,099	1,257	-	1,257
Printing, postage and stationery	98	-	98	267	-	267
Toys, equipment and activities	3,087	-	3,087	4,348	-	4,348
Subscriptions	1,908	-	1,908	-	-	-
Food and refreshments	865	-	865	3,982	-	3,982
Telephone	1,590	-	1,590	1,669	-	1,669
Sundries	726	-	726	712	-	712
Staff training	216	-	216	569	-	569
Clothing	15	-	15	16	-	16
Cleaning	1,727	-	1,727	-	-	-
Recruitment	3,078	-	3,078	2,622	-	2,622
Advertising and website	50	-	50	140	-	140
Computer expenses	4,263	-	4,263	4,295	-	4,295
Governance costs:						
Legal fees	300	-	300	-	-	-
Independent examiners fees	1,260	-	1,260	1,200	-	1,200
	<u>162,733</u>	<u>-</u>	<u>162,733</u>	<u>188,741</u>	<u>-</u>	<u>188,741</u>

8. Independent examiners fees

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
Examiner's fees - examination	1,260	-	1,260	1,200	-	1,200
	<u>1,260</u>	<u>-</u>	<u>1,260</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

NOTES TO THE FINANCIAL STATEMENTS

9. Staff Costs

	2021 Total Funds £	2020 Total Funds £
Gross wages	90,893	116,885
Employers' NIC	-	3,322
Pension	562	694
Termination	2,000	-
Agency staff	10,574	5,713
CJRS grants	(7,118)	(7,774)
	<u>104,029</u>	<u>126,614</u>

The average number of employees, calculated on average headcount basis, was:

	2021	2020
Charitable activities	<u>9</u>	<u>11</u>

There were no employees with emoluments (excluding employer pension costs) above £60,000 in this or the preceding year

During the year the charity's key management personnel received employee benefits totalling £32,855 (2020: £52,998).

No payments were made for the reimbursement of expenses to key management personnel in the year under review.

10. Related party transactions

During the year under review on trustee, Josephine Henry, was paid £3,198 on a self employed basis for supply work for the nursery. During the comparative year under review one trustee Julie Smith, received employee benefits totalling £3,337 consisting of salary and employer national insurance contribution in relation to her employment as authorised by the board of trustees.

These payments were authorised under section 6 the governing document.

There were no payments made in relation to reimbursing expenses to any of the trustees in the period under review.

There were no balances owed to the trustees at the balance sheet date.

11. Tangible assets

	Children's play area £	Building £	Furniture and fixtures	Garden extension	2021 Total £	2020 Total £
Cost						
Brought forward	5,200	218,930	1,413	23,986	249,529	249,529
Additions	-	-	-	-	-	-
	<u>5,200</u>	<u>218,930</u>	<u>1,413</u>	<u>23,986</u>	<u>249,529</u>	<u>249,529</u>
Depreciation						
Brought forward	5,200	153,037	660	11,136	170,033	139,104
Charge in year	-	25,506	283	5,140	30,929	30,929
	<u>5,200</u>	<u>178,543</u>	<u>943</u>	<u>16,276</u>	<u>200,962</u>	<u>170,033</u>
Net book value carried forward	<u>-</u>	<u>40,387</u>	<u>470</u>	<u>7,710</u>	<u>48,567</u>	<u>79,496</u>
Net book value brought forward	<u>-</u>	<u>65,893</u>	<u>753</u>	<u>12,850</u>	<u>79,496</u>	<u>110,425</u>

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

NOTES TO THE FINANCIAL STATEMENTS

12. Debtors

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Trade debtors	-	-	-	-
Taxation and social security	2,080	-	2,080	1,722
	<u>2,080</u>	<u>-</u>	<u>2,080</u>	<u>1,722</u>

13. Creditors

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Accruals	2,130	-	2,130	2,322
Other creditors	215	-	215	215
Pensions payable	21	-	21	-
	<u>2,366</u>	<u>-</u>	<u>2,366</u>	<u>2,537</u>

14. Analysis of movement in funds

	Year ended 31 August 2021				
	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
Unrestricted funds					
Designated funds					
Fixed asset reserve	79,496	-	(30,929)	-	48,567
General Fund	50,551	128,047	(131,804)	-	46,794
Total unrestricted funds	<u>130,047</u>	<u>128,047</u>	<u>(162,733)</u>	<u>-</u>	<u>95,361</u>
Total funds	<u>130,047</u>	<u>128,047</u>	<u>(162,733)</u>	<u>-</u>	<u>95,361</u>
	Year ended 31 August 2020				
	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
Unrestricted funds					
Designated funds					
Fixed asset reserve	110,425	-	(30,929)	-	79,496
General Fund	68,043	140,320	(157,812)	-	50,551
Total unrestricted funds	<u>178,468</u>	<u>140,320</u>	<u>(188,741)</u>	<u>-</u>	<u>130,047</u>
Total funds	<u>178,468</u>	<u>140,320</u>	<u>(188,741)</u>	<u>-</u>	<u>130,047</u>

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

NOTES TO THE FINANCIAL STATEMENTS

16. Lease commitments

	2021	2020
	Total	Total
	Funds	Funds
	£	£
Total future minimum lease payments - building lease		
not later than one year	3,500	3,500
later than one year and not later than five years	1,750	5,250
	<u>5,250</u>	<u>8,750</u>
Total future minimum lease payments - printer lease		
not later than one year	851	851
later than one year and not later than five years	284	1,135
	<u>1,135</u>	<u>1,986</u>

BIRDHAM PRE-SCHOOL

England & Wales - Charity number 1154415

Accounts

BIRDHAM PRE-SCHOOL
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 AUGUST 2020
REGISTERED CHARITY NUMBER 1154415

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

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BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

CHARITY INFORMATION

Trustees

Miss Josephine Henry	Chair <i>from Aug 21</i>	(appointed December 2019)
Mr Haydn Tarr	Chair <i>from Dec 19 to Aug 21</i>	(appointed May 2019, resigned August 2021)
Mr Thomas Collins	Chair <i>to Dec 19</i>	(resigned December 2019)
Mr Daniel Penfold	Treasurer <i>from January 21</i>	(appointed January 2021)
Mrs Hannah Minett	Treasurer <i>from Dec 19 to Sep 20</i>	(resigned September 2020)
Mrs Catherine Jakob	Treasurer <i>to Dec 19</i>	(resigned December 2019)
Mrs Julie Smith		(resigned December 2019)
Mrs Louise Turner		(appointed December 2019, resigned July 2020)
Mrs Sarah Weller		(appointed March 2021)

Principal office

Early Years Lodge
Crooked Lane
Birdham
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PO20 7HB

Registered charity number

1154415

Independent examiner

Geoffrey Frost, Bsc(Hons) FCA
Blue Spire Limited
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BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

STRUCTURE GOVERNANCE AND MANAGEMENT

Birdham Pre-school is governed by the Pre-School Learning Alliance Model CIO Constitution adopted in October 2013.

The trustees (as outlined on page one) are appointed by election at the annual general meeting or to fill vacancies as necessary.

OBJECTIVES AND ACTIVITIES

The charity's objectives are the development and education of children and young people in particular by:

- Promoting their care and safety
- Promoting their education and prompting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers
- Providing services to individuals holding membership of the CIO
- Further the aims of the Pre-school Learning Alliance.

The Pre-school believes in the value of play as a means of learning and as such, aims to help children develop socially, emotionally, physically, cognitively and creatively within a language rich, happy and secure environment.

It therefore strives to:

- Give the best possible care to its children
- Create a secure, happy and stimulating environment which supports the development of the whole child
- Offer a broad and balanced learning environment underpinned by the statutory Early Years Foundation Stage
- Acknowledge and value each child's individual stage of development and ability; as well as their home culture, language and family structure
- Ensure all children have the appropriate opportunities to develop and make progress through play
- Ensure that all families, regardless of their background, ethnicity or home circumstances, are welcome in the setting
- Offer a smooth transition into school through liaison with our catchment schools
- Encourage good communication between all parties within the setting, to include children, parents, staff, committee members, authorities and visitors
- Make the time a child spends in the Pre-school a happy, enjoyable and fun experience.

Birdham Pre-school provides these aims by operating a safe and secure setting with good qualified staff. Birdham Pre-school is open to all children, it is open from 8am to 4.30pm, five days a week term time only. We provide extra activities for the children such as French lessons, Zumba and sing and sign within the school day. All children can have a hot meal at lunch time if parents wish to purchase it. We take 2, 3 and 4 year old government funding as well as 30 hour funding.

The trustees believe by performing these activities the charity fulfils its obligation to deliver public benefit.

In determining how the charity should pursue its objectives, the trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The new charity was registered on 31 October 2013 and began formally trading as Birdham Pre-school from the 31 July 2014.

The Pre-school has had a change of management. During the year the nursery was run by Jade Hawkins as the Childcare manager and Laura Pearson as Business Manager. Working alongside each other, they bring fresh ideas and continue to strengthen the Pre-school.

The Pre-school has strong links with Birdham Primary School and we meet on a termly basis with the Headmaster. We also continue to have strong links with other feeder schools in the area.

The Pre-school employs a strong staff team and we are maintaining our levels of quality and care, the Pre-school invest time into the staff by encouraging regular training and attending courses. This ensures that the staff are up-to-date in all areas.

We currently employ 11 members of staff. Staff turnover remains low so that strengthens both the relationships between staff, children, parents and carers.

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

TRUSTEES' ANNUAL REPORT

We continue to accept 30 hour funding, and this has been working well. The Pre-school has been very busy for the last financial year. The breakfast club for Birdham School has also been very popular as has the recently launched after-school club we also offer.

The outside continues to really benefit the children as they are able to use this throughout the year. The children now have more room to play and this encourages a greater depth of learning.

FINANCIAL REVIEW

Outgoing resources totalled £188,741 (2019: £233,463). Total incoming resources for the year ended 31 August 2020 was £140,320 (2019: £204,204).

As at 31 August 2020 the charity's free reserves totalled £50,550 (2019: £68,043). The trustees' reserves policy is to keep reserves at a greater level of £10,000.

There are no restrictions on the charity's power to invest. The investment strategy is agreed between the trustees and is regularly reviewed.

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

IMPACT OF CORONAVIRUS (COVID-19)

In March 2020 the World Health Organisation declared the Coronavirus (COVID-19) outbreak a pandemic. Like many countries the UK government implemented restrictions in an attempt to slow the spread of the virus. Restrictions included the closing of early years settings, except for children of key workers, from March 2020 and allowance to open again from June 2020. To support early years providers the government continued to provide dedicated schools grant based on numbers from February 2020 and allowed access to the newly established job retention scheme to meet employment costs.

At the time of writing this report restrictions had begun to be eased, however in the year the closure of primary and secondary schools led to a general fall in income with some parents not having their child attend nursery though conversely has led to some additional sessions. In order to match resources to need the pre school continues to made use of the government's job retention scheme.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 2019 (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf.

 30 September 2021

Miss Josephine Henry
Chair

Date

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

INDEPENDENT EXAMINER'S REPORT

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 5 to 13.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Geoffrey Frost, Bsc (Hons) FCA
Blue Spire Limited

Date 30 September 2021

Cawley Priory
South Pallant
Chichester
West Sussex
PO19 1SY

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
INCOMING AND ENDOWMENTS FROM:					
Donations and legacies	1	198	-	198	-
Charitable activities	2	132,005	-	132,005	203,800
Other trading activities	3	207	-	207	333
Investments	4	136	-	136	71
Other	5	7,774	-	7,774	-
Total income and endowments		<u>140,320</u>	<u>-</u>	<u>140,320</u>	<u>204,204</u>
EXPENDITURE ON:					
Raising funds	6	-	-	-	120
Charitable Activities	7	188,741	-	188,741	233,343
Total expenditure		<u>188,741</u>	<u>-</u>	<u>188,741</u>	<u>233,463</u>
Net income/expenditure		(48,421)	-	(48,421)	(29,259)
Transfers between funds		-	-	-	-
Net movement in funds		<u>(48,421)</u>	<u>-</u>	<u>(48,421)</u>	<u>(29,259)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward	15	178,468	-	178,468	207,727
Total funds carried forward	15	<u>130,047</u>	<u>-</u>	<u>130,047</u>	<u>178,468</u>

All of the charity's activities were acquired during the above financial period.

The charity has no recognised gains or losses other than those dealt with in the statement of financial activities.

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

BALANCE SHEET AS AT 31 AUGUST 2020

	Note	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11	<u>79,496</u>		<u>110,425</u>	
Total fixed assets			79,496		110,425
CURRENT ASSETS					
Debtors	12	1,722		3,493	
Cash at hand and in bank		<u>51,366</u>		<u>68,258</u>	
Total		<u>53,088</u>		<u>71,751</u>	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	13	<u>2,537</u>		<u>3,708</u>	
Net current assets/(liabilities)			50,551		68,043
Net assets/(liabilities)			<u><u>130,047</u></u>		<u><u>178,468</u></u>
 THE FUNDS OF THE CHARITY					
Restricted funds			-		-
Unrestricted funds	15		130,047		178,468
Total charity funds	15		<u><u>130,047</u></u>		<u><u>178,468</u></u>

The notes on pages 9 to 13 form part of these accounts.

Approved by the trustees and signed on their behalf.

Daniel Penfold

Mr Daniel Penfold
Treasurer

Date 30 September 2021

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

ACCOUNTING POLICIES

Scope and basis of the financial statements

Birdham Pre-School is a charity registered in England and Wales (reg no.1154415). The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are included in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following expenditure headings:

- Charitable activities; these include wages and salaries costs (including payroll fees) and other support costs

Support and governance costs are those that assist the work of the charity but do not directly represent charitable activities. They are incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in the governance of the charity and primarily associated with the constitution and statutory requirements.

Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on all fixed assets, at rates calculated to write off the cost of each asset on a systematic basis over its expected useful life as follows:

Children's play area	over 5 years
Building	over the period of the lease
Furniture and fixtures	over 5 years
Garden extension	over the period of the lease

VAT

The charity is not registered for VAT and is unable to recover VAT incurred. On this basis costs are recorded inclusive of VAT within the SOFA.

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

ACCOUNTING POLICIES

Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents includes cash at bank and in hand.

Taxation

The charity is considered to pass the tests set out in sections 521 to 536 Income Tax Act 2007 (ITA 2007), as such no income tax is payable on the charity's activities.

Fund accounting

Unrestricted income funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by donors or raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

NOTES TO THE FINANCIAL STATEMENTS

1. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £
Donations	198	-	198	-	-	-
	<u>198</u>	<u>-</u>	<u>198</u>	<u>-</u>	<u>-</u>	<u>-</u>

2. Charitable activities

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £
Fees and Local Authority funding	132,005	-	132,005	203,800	-	203,800
	<u>132,005</u>	<u>-</u>	<u>132,005</u>	<u>203,800</u>	<u>-</u>	<u>203,800</u>

3. Other trading activities

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £
Fundraising	207	-	207	333	-	333
	<u>207</u>	<u>-</u>	<u>207</u>	<u>333</u>	<u>-</u>	<u>333</u>

4. Investments

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £
Bank deposit interest receivable	136	-	136	71	-	71
	<u>136</u>	<u>-</u>	<u>136</u>	<u>71</u>	<u>-</u>	<u>71</u>

5. Other income

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £
CJRS grants	7,774	-	7,774	-	-	-
	<u>7,774</u>	<u>-</u>	<u>7,774</u>	<u>-</u>	<u>-</u>	<u>-</u>

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

NOTES TO THE FINANCIAL STATEMENTS

6. Raising Funds

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £
Fundraising and donations	-	-	-	120	-	120
	<u>-</u>	<u>-</u>	<u>-</u>	<u>120</u>	<u>-</u>	<u>120</u>

7. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £
Wages and salaries costs	126,614	-	126,614	144,190	-	144,190
Rent and insurance	8,703	-	8,703	7,490	-	7,490
Depreciation	30,929	-	30,929	31,968	-	31,968
Support costs:						
Accountancy fees	1,418	-	1,418	-	-	-
Repairs and Maintenance	1,257	-	1,257	11,868	-	11,868
Printing, postage and stationery	267	-	267	1,267	-	1,267
Toys and equipment	3,396	-	3,396	10,185	-	10,185
Subscriptions	-	-	-	77	-	77
Refreshments	3,982	-	3,982	6,022	-	6,022
Telephone	1,669	-	1,669	213	-	213
Sundries	712	-	712	2,509	-	2,509
Staff training	1,521	-	1,521	1,170	-	1,170
Staff welfare	-	-	-	932	-	932
Clothing	16	-	16	1,375	-	1,375
Cleaning	-	-	-	2,336	-	2,336
Recruitment	2,622	-	2,622	4,616	-	4,616
Advertising	140	-	140	648	-	648
Computer expenses	4,295	-	4,295	5,277	-	5,277
Governance costs:						
Independent examiners fees	1,200	-	1,200	1,200	-	1,200
	<u>188,741</u>	<u>-</u>	<u>188,741</u>	<u>233,343</u>	<u>-</u>	<u>233,343</u>

8. Independent examiners fees

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £
Examiner's fees - examination	1,200	-	1,200	1,200	-	1,200
	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

NOTES TO THE FINANCIAL STATEMENTS

9. Staff Costs

	2020 Total Funds £	2019 Total Funds £
Gross wages	116,885	127,205
Employers' NIC	3,322	1,644
Pension	694	842
Termination	-	5,352
Agency staff	5,713	9,147
CJRS grants	(7,774)	-
	<u>126,614</u>	<u>144,190</u>

The average number of employees, calculated on average headcount basis, was:

	2020	2019
Charitable activities	<u>11</u>	<u>12</u>

There were no employees with emoluments (excluding employer pension costs) above £60,000 in this or the preceding year

During the year the charity's key management personnel received employee benefits totalling £56,673 (2019: £47,472).

No payments were made for the reimbursement of expenses to key management personnel in the year under review.

10. Related party transactions

During the year under review one trustee Julie Smith, received employee benefits totalling £3,337 (2019: £7,725) consisting of salary and employer national insurance contribution in relation to her employment as authorised by the board of trustees.

This payment was authorised under section 6(2)(b) the governing document.

There were no payments made in relation to reimbursing expenses to any of the trustees in the period under review.

There were no balances owed to the trustees at the balance sheet date.

11. Tangible assets

	Children's play area £	Building £	Furniture and fixtures	Garden extension	2020 Total £	2019 Total £
Cost						
Brought forward	5,200	218,930	1,413	23,986	249,529	249,529
Additions	-	-	-	-	-	-
	<u>5,200</u>	<u>218,930</u>	<u>1,413</u>	<u>23,986</u>	<u>249,529</u>	<u>249,529</u>
Depreciation						
Brought forward	5,200	127,531	377	5,996	139,104	107,136
Charge in year	-	25,506	283	5,140	30,929	31,968
	<u>5,200</u>	<u>153,037</u>	<u>660</u>	<u>11,136</u>	<u>170,033</u>	<u>139,104</u>
Net book value carried forward	<u>-</u>	<u>65,893</u>	<u>753</u>	<u>12,850</u>	<u>79,496</u>	<u>110,425</u>
Net book value brought forward	<u>-</u>	<u>91,399</u>	<u>1,036</u>	<u>17,990</u>	<u>110,425</u>	<u>142,393</u>

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

NOTES TO THE FINANCIAL STATEMENTS

12. Debtors

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Trade debtors	-	-	-	3,493
Taxation and social security	1,722	-	1,722	-
	<u>1,722</u>	<u>-</u>	<u>1,722</u>	<u>3,493</u>

13. Creditors

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Accruals	2,322	-	2,322	1,700
Deferred income	-	-	-	534
Taxation and social security	-	-	-	1,265
Other creditors	215	-	215	-
Pensions payable	-	-	-	209
	<u>2,537</u>	<u>-</u>	<u>2,537</u>	<u>3,708</u>

14. Deferred income

	Brought forward £	Released in year £	Deferred in year £	Carried forward £
Fees received in advance	534	(534)	-	-
	<u>534</u>	<u>(534)</u>	<u>-</u>	<u>-</u>

15. Analysis of movement in funds

	Year ended 31 August 2020				
	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
Unrestricted funds					
Designated funds					
Fixed asset reserve	110,425	-	(30,929)	-	79,496
General Fund	68,043	140,320	(157,812)	-	50,551
Total unrestricted funds	<u>178,468</u>	<u>140,320</u>	<u>(188,741)</u>	<u>-</u>	<u>130,047</u>
Total funds	<u>178,468</u>	<u>140,320</u>	<u>(188,741)</u>	<u>-</u>	<u>130,047</u>
	Year ended 31 August 2019				
	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
Unrestricted funds					
Designated funds					
Fixed asset reserve	142,393	-	(31,968)	-	110,425
General Fund	65,334	204,204	(201,495)	-	68,043
Total unrestricted funds	<u>207,727</u>	<u>204,204</u>	<u>(233,463)</u>	<u>-</u>	<u>178,468</u>
Total funds	<u>207,727</u>	<u>204,204</u>	<u>(233,463)</u>	<u>-</u>	<u>178,468</u>

BIRDHAM PRE-SCHOOL

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

NOTES TO THE FINANCIAL STATEMENTS

16. Lease commitments

	2020	2019
	Total	Total
	Funds	Funds
	£	£
Total future minimum lease payments - building lease		
not later than one year	3,500	3,500
later than one year and not later than five years	5,250	8,750
	<u>8,750</u>	<u>12,250</u>
Total future minimum lease payments - printer lease		
not later than one year	851	851
later than one year and not later than five years	1,135	1,986
	<u>1,986</u>	<u>2,837</u>

19. Subsequent events - COVID-19

During the year and in the period since the year end the charity and society as a whole are having to contend with the impact of COVID-19 and the UK Government's measures to deal with the ongoing pandemic within the UK. Both COVID-19 and the Government's measures had a significant detrimental impact on the operations of the pre school with the trustees continuing to monitor future policy announcements which are beyond the charity's control may have a significant impact.

At the time of approving the financial statements the charity has no debt instruments, having made use of government provisions such as the job retention scheme (furlough) and has reserves in place to contend with the current and future uncertainties for the foreseeable future and therefore the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.