

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

**BIRDHAM PRE-SCHOOL**

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**for the Year Ended 31 August 2022**

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## **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**

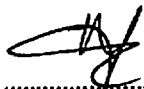
**Trustees**

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

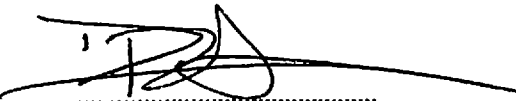
The notes form part of these financial statements

**BIRDHAM PRE-SCHOOL**

**Balance Sheet**  
**31 August 2022**

	Notes	31.8.22 Unrestricted funds £	31.8.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	4	17,638	48,567
<b>CURRENT ASSETS</b>			
Debtors	5	2,080	2,080
Cash at bank		<u>41,807</u>	<u>47,080</u>
		43,887	49,160
<b>CREDITORS</b>			
Amounts falling due within one year	6	(2,546)	(2,366)
		<u>41,341</u>	<u>46,794</u>
<b>NET CURRENT ASSETS</b>			
		<u>41,341</u>	<u>46,794</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		58,979	95,361
<b>NET ASSETS</b>		<u>58,979</u>	<u>95,361</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>58,979</u>	<u>95,361</u>
<b>TOTAL FUNDS</b>		<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>128,047</u>
<b>EXPENDITURE ON</b>	
Charitable activities	
Support costs	
	<u>162,733</u>
<b>NET INCOME/(EXPENDITURE)</b>	(34,686)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>130,047</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>95,361</u></u>

**4. TANGIBLE FIXED ASSETS**

	Long leasehold £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 September 2021 and 31 August 2022	<u>218,930</u>	<u>23,986</u>	<u>1,413</u>	<u>244,329</u>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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**

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	95,361	(36,382)	58,979
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	118,269	(154,651)	(36,382)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>118,269</u>	<u>(154,651)</u>	<u>(36,382)</u>

**Comparatives for movement in funds**

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	130,047	(34,686)	95,361
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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/>
<b>TOTAL FUNDS</b>	<b><u>128,047</u></b>	<b><u>(162,733)</u></b>	<b><u>(34,686)</u></b>

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/>
<b>TOTAL FUNDS</b>	<b><u>130,047</u></b>	<b><u>(71,068)</u></b>	<b><u>58,979</u></b>

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/>
<b>TOTAL FUNDS</b>	<b><u>246,316</u></b>	<b><u>(317,384)</u></b>	<b><u>(71,068)</u></b>

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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>
<b>Total incoming resources</b>	118,269	128,047
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Management</b>		
Advertising	77	50
Sundries	<u>-</u>	<u>726</u>
	77	776
<b>Finance</b>		
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
<b>Governance costs</b>		
Independent examiners fees	1,200	1,260
Accountancy and legal fees	<u>1,200</u>	<u>1,650</u>
	2,400	2,910

**BIRDHAM PRE-SCHOOL**

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

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