

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

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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

BIRDHAM 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 £
	Notes		
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><u>49,353</u></u>	<u><u>58,979</u></u>

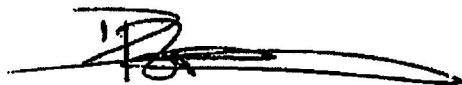
The notes form part of these financial statements

BIRDHAM PRE-SCHOOL

Balance Sheet
31 August 2023

	Notes	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>
PUNDS	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 on14/5/24.....
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>2,080</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 2021

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

BIRDHAM 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	143,916	154,651
Net expenditure	<u>(9,626)</u>	<u>(36,382)</u>

This page does not form part of the statutory financial statements