

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**  
**Contents**

	<b>Page</b>
Report of the Trustees	1 - 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8
Detailed Statement of Financial Activities	9

## **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 RESPONSIBILITIES**

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**

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

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

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>		
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>
<b>Investment Income</b>		
Bank interest received	<u>612</u>	<u>322</u>

**4 Analysis of resources expended**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Charitable expenditure</b>		
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>
<b>Governance costs</b>		
Independent examiner fees	1,200	1,200
Accountancy	1,200	1,032
	<u>2,400</u>	<u>2,232</u>
<b>Total resources expended</b>	<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**

	<b>Long Leasehold £</b>	<b>Property Improvements £</b>	<b>Fixtures and Fittings £</b>	<b>Total £</b>
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
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**

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

**7 Creditors: amounts falling due within one year**

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

**8 Movement in funds**

	<b>At 01.09.23 £</b>	<b>Net movement £</b>	<b>At 31.08.23 £</b>
<b>Unrestricted funds</b>			
General fund	49,353	3,253	52,606
	<u>49,353</u>	<u>3,253</u>	<u>52,606</u>
	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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>
<b>Investment income</b>		
Bank interest received	612	322
<b>Total incoming resources</b>	<u>182,213</u>	<u>134,290</u>
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
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
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Property costs and insurance	8,969	8,822
Cleaning costs	1,650	-
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	<u>176,560</u>	<u>141,684</u>
<b>Governance costs</b>		
Independent examiner fees	1,200	1,200
Accountancy	1,200	1,032
	<u>2,400</u>	<u>2,232</u>
<b>Total resources expended</b>	<u>178,960</u>	<u>143,916</u>
<b>Net income/(expenditure)</b>	<u>3,253</u>	<u>(9,626)</u>



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Title	Accounts_-_31.08.24.pdf.pdf
Digital Fingerprint	200cefbе-a674-4947-bbad-93b1ad51dcc6

## Document Signers

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Name	<u><a href="#">Pauline Warren</a></u>
Email	pemwarren@gmail.com
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## Document History

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