

ALBURGH WITH DENTON PRE-SCHOOL NURSERY

England & Wales · Charity number 1156482

Details

Status Registered

Legal form CIO

Registered 2014-04-01

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

Contact

Address School Road
Alburgh
Harleston
Norfolk
IP20 0BW

Phone 01986788733

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Website alburghwithdentonpreschoolnursery.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 SAFETY;2) PROMOTING THEIR EDUCATION AND PROMOTING 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; AND6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: We have 2 Pre-school Nurseries, which provide families within our community, with affordable, quality wrap around childcare. Alburgh with Denton Preschool Nursery, is in the grounds of Alburgh with Denton Primary Academy and Harleston Preschool Nursery is in the grounds of Harleston Primary Academy. We offer holiday clubs and afterschool clubs, for Preschool & Primary school aged children.

Classification

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

Geography

- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£375,746	£330,525	-	-
2023-08-31	£322,400	£311,105	-	-
2022-08-31	£313,974	£305,982	-	-
2021-08-31	£246,510	£313,529	-	-
2020-08-31	£318,549	£313,916	-	-

Trustees

Name	Role	Appointed
Hannah King	Chair	2022-05-04
Louise Hubbard		2024-03-19
Marian Hultoana		2023-04-01
Marion Averil Brown		2016-01-12
Robin Charles Godsmark		2023-04-01

ALBURGH WITH DENTON PRE-SCHOOL NURSERY

England & Wales - Charity number 1156482

Accounts

Alburgh with Denton Pre-School Nursery

Unaudited

Trustee's Report and Financial Statements

For the Year Ended 31st August 2024

Registered Charity Number 1156482

**Alburgh with Denton Pre-School Nursery
Trustee's Report and Financial Statements
Year Ended 31st August 2024**

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Alburgh with Denton Pre-School Nursery

Charity Information

Year Ended 31st August 2024

Trustees	Hannah King (Chair) Marion Brown Rob Godsmark Marian Hultoana Hannah Bolderston Louise Hubbard
Charity Registered Number	1156482
Principal Office	School Road Alburgh Harleston Norfolk IP20 0BW
Independent Examiner	Annatrice Limited Chartered Certified Accountant Registered Auditor 10, The Thoroughfare Harleston Norfolk IP20 9AX

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report

Year Ended 31st August 2024

The Trustees presents its annual report together with the financial statements of Alburgh with Denton Pre-School Nursery (the charity) for the year ended 31st August 2024. The financial statements comply with the Charities Act 2011 and the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102). The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, governance and management

Constitution

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable it to ensure that the financial statements comply with Charities Act 2011. 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.

The charity is a Charitable Incorporated Organisation (CIO) association registered 2014.

Trustees

The following trustees served office during the year:

- Hannah King (Chair)
- Jennifer Mills (resigned 26th September 2024)
- Marion Brown
- Rob Godsmark
- Marian Hultoana
- Amie Marshall (resigned 4th January 2024)
- Hannah Bolderston (appointed 19th March 2024)
- Louise Hubbard (appointed 19th March 2024)

Method of Appointment or Election of Trustee

The charity has a board of trustees as listed above. The trustees are appointed by the members_of the charity at the Annual General Meetings.

Organisational Structure and Decision Making

The Board of Trustees meets regularly and is the principal decision-making body of the company although day to day management is delegated to the management team employed by the charity.

Risk Management

The Trustees has considered the risks the Charity faces and has concluded that there are no major risks at this time. A review of risks is made on a regular basis.

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report (continued)

Year Ended 31st August 2024

Objectives and Activities

Policies and Objectives

The objects of the charity are the development and education of children and young people by: 1) promoting their care and safety; 2) promoting their education and promoting 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.

Public Benefit

The board of trustees has read the Charity Commission guidance on public benefit and is satisfied that the activities outlined in this document clearly demonstrate that the charity is providing a benefit to the public.

Activities

In order to achieve the principal objectives, set out above, the charity provides a variety of activities. It operates two Ofsted registered Early Years Settings, one within the grounds of Alburgh with Denton Primary School and one in the grounds of Harleston Primary School. Relevant registers include the Early Years Register, Compulsory Childcare Register, Voluntary Childcare Register. Pre-school care is offered to 2-5 year olds through local authority funded and privately paid for places. The settings also offer breakfast club, after-school club and holiday club services for primary school age children of local users.

Achievements and performance

Review of Activities

Throughout the year both settings have continued to provide high quality childcare for families in Harleston and the surrounding rural areas. Staff have worked hard to continue to provide high value, affordable childcare as the cost of living crisis hits. The latter in turns creates challenges as we, the Trustees and Manager, want to reward and retain our hard working staff whilst trying to avoid increasing fees for our families.

The Manager and staff at both settings continue to take various pro-active steps to maximise opportunities for training, development and co-ordinated working with stakeholders, including two of the team becoming trained as Communication Champions.

Both settings continue to offer valuable holiday club places at a time when many have been withdrawn elsewhere, and we recognise the need to raise awareness of our settings going forward, in particular the more rurally based Alburgh premises.

A new app was launched for learning stories that keeps the Preschools in touch with parents and they can see their children's achievements. This is currently working well and has the option also with the invoices and announcements from Jayne.

Financial review

Total income for the year on an accruals basis is £375,746 (2023: £322,400). Total net incoming resources, after all operational expenses, is £45,221 (2023: £11,295). Free reserves (unrestricted funds excluding fixed assets) at the end of the financial year was £117,959 (2023: £74,939).

Reserves Policy

The Trustees considered what reasonable unrestricted reserves we should look to retain to ensure we can cope with financial challenges that might arise. Having looked at the risks to our income streams and the short and long term expenditure commitments we have, and after allowing for possible unplanned expenditure that may be needed, it was agreed we would look to keep free reserves (unrestricted funds excluding fixed assets) of £100,000. This figure will be reviewed when we set the next annual budget.

Plans for the future

We will continue to proceed with caution regarding expenditure, whilst providing essential community childcare services. We aim to continue to provide and raise awareness of the Alburgh setting and our holiday clubs for local families, and will support the Manager as she investigates opportunities to maximise administrative and financial efficiencies for the latter through use of technology/apps.

Alburgh with Denton Pre-School Nursery
Trustee's Annual Report (continued)
Year Ended 31st August 2024

Trustees' Responsibility Statement

The Trustees are responsible for preparing the Trustees' report 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 & Wales requires the Trustees to prepare financial statements for each financial year that 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 SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees 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. The Trustees 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

This report was approved by the Trustees on 03/06/2025 and signed on its behalf by:

Hannah King

Hannah King (Jun 3, 2025 21:25 GMT+1)

Print Name Hannah King Trustee

Independent Auditors Report
to the Trustees of Alburgh with Denton Pre-School Nursery (continued)
Year Ended 31st August 2024

I report on the financial statements of the charity for the year ended 31st August 2024 set out on pages 6 to 12.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

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 – emphasis of matter

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies

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.



Mr Anthony James Brice FCCA, Director
For and on behalf of Annatrice Limited
Chartered Certified Accountant and Registered Auditor
10, The Thoroughfare
Harleston
Norfolk
IP20 9AX

05/06/2025

Date:

Alburgh with Denton Pre-School Nursery

Statement of Financial Activities

Year Ended 31st August 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	<i>Total Funds 2023</i>
	Note	£	£	£	£
<u>Incoming Resources</u>					
From generated funds					
Voluntary income	3	2,268	2,005	4,273	6,089
Investment income	4	1,007	-	1,007	270
Charitable activities	5	370,466	-	370,466	316,041
Other incoming resources	6	-	-	-	-
Total incoming Resources		<u>373,741</u>	<u>2,005</u>	<u>375,746</u>	<u>322,400</u>
<u>Resources Expended</u>					
Charitable activities					
Direct charitable expenditure	7	320,388	895	321,283	304,605
Costs of generating funds		1,253	-	1,253	2,244
Governance costs	8	<u>7,989</u>	-	<u>7,989</u>	<u>4,256</u>
Total resources expended		<u>329,630</u>	<u>895</u>	<u>330,525</u>	<u>311,105</u>
Net (outgoing)/incoming Resources		<u>44,111</u>	<u>1,110</u>	<u>45,221</u>	<u>11,295</u>
Transfers between funds	12	-	-	-	-
Net movement in Funds		<u>44,111</u>	<u>1,110</u>	<u>45,221</u>	<u>11,295</u>
Reconciliation of Funds					
Balances brought forward		<u>120,058</u>	<u>12,272</u>	<u>132,330</u>	<u>121,035</u>
Balances carried forward		<u>164,169</u>	<u>13,382</u>	<u>177,551</u>	<u>132,330</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

Alburgh with Denton Pre-School Nursery

Balance Sheet

Year Ended 31st August 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	9		48,998		48,604
Current assets					
Debtors	10	14,066		8,520	
Cash at bank and in hand		<u>128,420</u>		<u>81,664</u>	
		142,486		90,184	
Creditors:					
Amounts falling due within one year	11	<u>(13,933)</u>		<u>(6,458)</u>	
Net current assets			<u>128,553</u>		<u>83,726</u>
Total assets less Current liabilities			177,551		132,330
Long term liabilities			-		-
Total net assets			<u>177,551</u>		<u>132,330</u>
Represented by:					
Unrestricted funds	12		164,169		120,058
Restricted			<u>13,382</u>		<u>12,272</u>
			<u>177,551</u>		<u>132,330</u>

03/06/2025

These financial statements were approved by the Trustees onand are signed on its behalf by;

Hannah King

Hannah King (Jun 3, 2025 21:25 GMT+1)

Hannah King

Print Name Trustee

The notes on pages 8 to 12 form part of these financial statements.

Alburgh with Denton Pre-School Nursery

Notes to the Financial Statements

Year Ended 31st August 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of accounting

Alburgh with Denton Pre-School Nursery is Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England and Wales and governed in accordance with an Association constitution. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are described 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 Statement of Recommended Practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. Assets are stated at cost less impairments which are charged to the statement of financial activities. The financial statements are prepared in sterling which is the functional currency of the charity

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.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Surpluses on restricted funds are made available to other funds in the furtherance of the objectives of the charity as a whole.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the SOFA when receivable. Grants and donations are recognised when receivable.

Investment income along with any recoverable income tax is recorded when receivable.

Gift aid reclaimable on donations to the charity is included with the amount received.

d) Resources expended

Expenditure is recognised in the accounts on an accruals basis and includes any irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Fixed assets

Tangible fixed assets are stated at historic cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2024

2. Taxation

Alburgh with Denton Pre-School Nursery is a registered charity and is therefore exempt from direct taxation. It is unable to reclaim value added tax, which is included under the various relevant expenditure headings.

3. Voluntary Income

	Unrestricted Funds 2024	Restricted Funds 2024 £	Total Funds 2023 £
Fundraising	748	500	160
Grants receivable	-	-	5,000
Donations	<u>1,520</u>	<u>1,505</u>	<u>929</u>
	<u>2,268</u>	<u>2,005</u>	<u>6,089</u>

4. Investment Income

	Unrestricted Funds 2024 £	Total Funds 2023 £
Bank interest receivable	1,007	270
Other interest receivable	-	-
	<u>1,007</u>	<u>270</u>

5. Charitable Activities

	Unrestricted Funds 2024 £	Total Funds 2023 £
Fees received from local authorities	264,439	228,778
Fees received from parents and guardians	106,027	87,263
Income from other charitable activities	-	-
Total	<u>370,466</u>	<u>316,041</u>

6. Other Incoming Resources

	Unrestricted Funds 2024 £	Total Funds 2023 £
Other income	-	-
	-	-
Total	-	-

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)

Year Ended 31st August 2024

7. Analysis of Charitable Expenditure

Direct charitable services

	Unrestricted Funds 2024	Restricted Funds 2024 £	Total Funds 2023 £
Wages	270,114	-	257,004
Refreshments	4,143	-	3,850
Consumables	3,442	-	3,683
Equipment	1,362	198	2,398
Administration	12,632	-	11,902
Premises costs	16,407	-	8,632
General	4,192	-	8,808
Depreciation of tangible fixed assets	8,096	697	8,328
Other	-	-	-
	<u>320,388</u>	<u>895</u>	<u>304,605</u>

The average number of staff employed by the charity during the financial year was 13 (2023: 13). No employee received remuneration amounting to more than £60,000 in either year.

8. Governance Costs

	Unrestricted Funds 2024 £	Total Funds 2023 £
Insurance	3,262	2,406
Legal and professional fees	3,833	830
Independent examiners fees	894	1,020
Total	<u>7,989</u>	<u>4,256</u>

During this and the preceding year none of the trustees received any remuneration, benefits in kind or reimbursement of expenses incurred on behalf of Alburgh with Denton Pre-School Nursery.

9. Tangible fixed assets

	Property Improvements £	Fixtures & Fittings £	Equipment £	Total £
Cost				
Brought forward	22,910	15,108	80,592	118,610
Additions	2,410	3,550	3,227	9,187
Disposals	-	-	-	-
Carried forward	<u>25,320</u>	<u>18,658</u>	<u>83,819</u>	<u>127,797</u>
Depreciation				
Brought forward	3,952	10,326	55,728	70,006
Charge for the year	1,013	1,666	6,114	8,793
Elimination on disposal	-	-	-	-
Carried forward	<u>4,965</u>	<u>11,992</u>	<u>61,842</u>	<u>78,799</u>
Net book value				
Carried forward	<u>20,355</u>	<u>6,666</u>	<u>21,977</u>	<u>48,998</u>
Brought forward	<u>18,958</u>	<u>4,782</u>	<u>24,864</u>	<u>48,604</u>

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2024

10. Debtors: Amounts falling due within one year

	2024	2023
	£	£
Trade debtors	8,923	7,125
Other debtors	<u>5,143</u>	<u>1,395</u>
Total	<u>14,066</u>	<u>8,520</u>

11. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	825	940
Social security and other taxes	4,215	-
Other creditors	<u>8,893</u>	<u>5,518</u>
Total	<u>13,933</u>	<u>6,458</u>

12. Statement and Summary of Funds

	Balance Brought Forward	Incoming	Outgoing & Transfers	Balance Carried Forward
	£	£	£	£
Unrestricted funds				
General funds	<u>120,058</u>	<u>373,741</u>	<u>(329,630)</u>	<u>164,169</u>
Restricted funds				
NCC grant for site works	12,272	-	(697)	11,575
Other	-	<u>2,005</u>	<u>(198)</u>	<u>1,807</u>
	<u>12,272</u>	<u>2,005</u>	<u>(895)</u>	<u>13,382</u>

The Norfolk County Council (NCC) grant for site works and equipment was provided to contribute to the costs of making the expanding pre-school fit for purpose. Some of the grant money was provided to reimburse expenditure incurred in previous periods and an amount equal to those costs has been transferred between reserves. A further £5,000 was received from NCC during financial year 22/23 to cover expenditure already incurred during financial year 21/22 and this has been transferred to the unrestricted fund.

13. Analysis of net assets between restricted and unrestricted funds

	Fixed Assets	Other Net Assets	Total
	£	£	£
Restricted funds	2,788	10,594	13,382
Unrestricted funds	<u>46,210</u>	<u>117,959</u>	<u>164,169</u>
	<u>48,998</u>	<u>128,553</u>	<u>177,551</u>

14. Related Party Transactions

There were no related party transactions during this or the preceding year.

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2024

16. Comparative Statement of Financial Activity

		Unrestricted Funds	Restricted Funds	Total Funds 2023	<i>Total Funds 2022</i>
	Note	£	£	£	£
<u>Incoming Resources</u>					
From generated funds					
Voluntary income	3	1,089	5,000	6,089	862
Investment income	4	270	-	270	8
Charitable activities	5	316,041	-	316,041	313,104
Other incoming resources	6	-	-	-	-
Total incoming Resources		<u>317,400</u>	<u>5,000</u>	<u>322,400</u>	<u>313,974</u>
<u>Resources Expended</u>					
Charitable activities					
Direct charitable expenditure	7	303,734	871	304,605	299,661
Costs of generating funds		2,244	-	2,244	1,034
Governance costs	8	4,256	-	4,256	5,287
Total resources expended		<u>310,234</u>	<u>871</u>	<u>311,105</u>	<u>305,982</u>
Net (outgoing)/incoming Resources					
Transfers between funds	12	<u>5,000</u>	<u>(5,000)</u>	-	-
Net movement in Funds		12,166	(871)	11,295	7,992
Reconciliation of Funds					
Balances brought forward		<u>107,892</u>	<u>13,143</u>	<u>121,035</u>	<u>113,043</u>
Balances carried forward		<u>120,058</u>	<u>12,272</u>	<u>132,330</u>	<u>121,035</u>











Alburgh with Denton Preschool Nursery Stat Acs 31-08-24 final

Final Audit Report

2025-06-05

Created:	2025-05-28
By:	Anthony Brice (anthonyjbrice@gmail.com)
Status:	Signed
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-  Signer anthony@ajbriceaccountancy.co.uk entered name at signing as Anthony Brice
2025-06-05 - 9:18:40 AM GMT- IP address: 78.151.183.207
-  Document e-signed by Anthony Brice (anthony@ajbriceaccountancy.co.uk)
Signature Date: 2025-06-05 - 9:18:42 AM GMT - Time Source: server- IP address: 78.151.183.207
-  Agreement completed.
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ALBURGH WITH DENTON PRE-SCHOOL NURSERY

England & Wales - Charity number 1156482

Accounts

Alburgh with Denton Pre-School Nursery

Unaudited

Trustee's Report and Financial Statements

For the Year Ended 31st August 2023

Registered Charity Number 1156482

Alburgh with Denton Pre-School Nursery
Trustee's Report and Financial Statements
Year Ended 31st August 2023

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Alburgh with Denton Pre-School Nursery

Charity Information

Year Ended 31st August 2023

Trustees	Hannah King (Chair) Jen Mills Marion Brown Amie Marshall Rob Godsmark Marian Hultoana Amie Marshall
Charity Registered Number	1156482
Principal Office	School Road Alburgh Harleston Norfolk IP20 0BW
Independent Examiner	Annatrice Limited Chartered Certified Accountant Registered Auditor 10, The Thoroughfare Harleston Norfolk IP20 9AX

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report

Year Ended 31st August 2023

The Trustees presents its annual report together with the financial statements of Alburgh with Denton Pre-School Nursery (the charity) for the year ended 31st August 2023. The financial statements comply with the Charities Act 2011 and the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102). The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, governance and management

Constitution

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable it to ensure that the financial statements comply with Charities Act 2011. 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.

The charity is a Charitable Incorporated Organisation (CIO) association registered 2014.

Trustees

The following trustees served office during the year:

- Hannah King (Chair)
- Jen Mills
- Marion Brown
- Rob Godsmark
- Marian Hultoana
- Amie Marshall

Method of Appointment or Election of Trustee

The charity has a board of trustees as listed above. The trustees are appointed by the members_of the charity at the Annual General Meetings.

Organisational Structure and Decision Making

The Board of Trustees meets regularly and is the principal decision-making body of the company although day to day management is delegated to the management team employed by the charity.

Risk Management

The Trustees has considered the risks the Charity faces and has concluded that there are no major risks at this time. A review of risks is made on a regular basis.

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report (continued)

Year Ended 31st August 2023

Objectives and Activities

Policies and Objectives

The objects of the charity are the development and education of children and young people by: 1) promoting their care and safety; 2) promoting their education and promoting 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.

Public Benefit

The board of trustees has read the Charity Commission guidance on public benefit and is satisfied that the activities outlined in this document clearly demonstrate that the charity is providing a benefit to the public.

Activities

In order to achieve the principal objectives, set out above, the charity provides a variety of activities. It operates two Ofsted registered Early Years Settings, one within the grounds of Alburgh with Denton Primary School and one in the grounds of Harleston Primary School. Relevant registers include the Early Years Register, Compulsory Childcare Register, Voluntary Childcare Register. Pre-school care is offered to 2-5 year olds through local authority funded and privately paid for places. The settings also offer breakfast club, after-school club and holiday club services for primary school age children of local users.

Achievements and performance

Review of Activities

Throughout the year both settings have continued to provide high quality childcare for families in Harleston and the surrounding rural areas. Staff have worked hard to continue to provide high value, affordable childcare as the cost of living crisis hits. The latter in turns creates challenges as we, the Trustees and Manager, want to reward and retain our hard working staff whilst trying to avoid increasing fees for our families.

Both settings have been subject to Ofsted reviews and currently hold ratings of 'Good'. The Trustees continue to be grateful to the hard work and dedication of our staff in achieving this. The Manager and staff at both settings continue to take various pro-active steps to maximise opportunities for training, development and co-ordinated working with stakeholders, including two of the team becoming trained as Communication Champions.

Both settings continue to offer valuable holiday club places at a time when many have been withdrawn elsewhere, and we recognise the need to raise awareness of our settings going forward, in particular the more rurally based Alburgh premises.

Financial review

Total income for the year on an accruals basis is £322,400 (2022: £313,974). Total net incoming resources, after all operational expenses, is £11,295 (2022: £7,992). Free reserves (unrestricted funds excluding fixed assets) at the end of the financial year was £74,939 (2022: £60,760).

Reserves Policy

The Trustees considered what reasonable unrestricted reserves we should look to retain to ensure we can cope with financial challenges that might arise. Having looked at the risks to our income streams and the short and long term expenditure commitments we have, and after allowing for possible unplanned expenditure that may be needed, it was agreed we would look to keep free reserves (unrestricted funds excluding fixed assets) of £100,000. This figure will be reviewed when we set the next annual budget.

Plans for the future

We will continue to proceed with caution regarding expenditure, whilst providing essential community childcare services. We aim to continue to provide and raise awareness of the Alburgh setting and our holiday clubs for local families, and will support the Manager as she investigates opportunities to maximise administrative and financial efficiencies for the latter through use of technology/apps.

Trustees' Responsibility Statement

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report (continued)

Year Ended 31st August 2023

The Trustees are responsible for preparing the Trustees' report 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 & Wales requires the Trustees to prepare financial statements for each financial year that 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 SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees 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. The Trustees 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

This report was approved by the Trustees on 12/04/2024 and signed on its behalf by:


Hannah King (Signed: 12/04/2024 07:39 GMT+1)

Print Name **Hannah King** Trustee

Independent Auditors Report
to the Trustees of Alburgh with Denton Pre-School Nursery (continued)
Year Ended 31st August 2023

I report on the financial statements of the charity for the year ended 31st August 2023 set out on pages 6 to 12.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

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 – emphasis of matter

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies

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.



Mr Anthony James Brice FCCA, Director
For and on behalf of Annatrice Limited
Chartered Certified Accountant and Registered Auditor
10, The Thoroughfare
Harleston
Norfolk
IP20 9AX

Date: 13/04/2024

Alburgh with Denton Pre-School Nursery

Statement of Financial Activities

Year Ended 31st August 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	<i>Total Funds 2022</i>
	Note	£	£	£	£
<u>Incoming Resources</u>					
From generated funds					
Voluntary income	3	1,089	5,000	6,089	862
Investment income	4	270	-	270	8
Charitable activities	5	316,041	-	316,041	313,104
Other incoming resources	6	=	=	=	=
Total incoming Resources		<u>317,400</u>	<u>5,000</u>	<u>322,400</u>	<u>313,974</u>
<u>Resources Expended</u>					
Charitable activities					
Direct charitable expenditure	7	303,734	871	304,605	299,661
Costs of generating funds		2,244	-	2,244	1,034
Governance costs	8	<u>4,256</u>	=	<u>4,256</u>	<u>5,287</u>
Total resources expended		<u>310,234</u>	<u>871</u>	<u>311,105</u>	<u>305,982</u>
Net (outgoing)/incoming Resources		7,166	4,129	11,295	7,992
Transfers between funds	12	<u>5,000</u>	<u>(5,000)</u>	=	=
Net movement in Funds		12,166	(871)	11,295	7,992
Reconciliation of Funds					
Balances brought forward		<u>107,892</u>	<u>13,143</u>	<u>121,035</u>	<u>113,043</u>
Balances carried forward		<u>120,058</u>	<u>12,272</u>	<u>132,330</u>	<u>121,035</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

Alburgh with Denton Pre-School Nursery

Balance Sheet

Year Ended 31st August 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible assets	9		48,604		51,488
Current assets					
Debtors	10		8,520		5,547
Cash at bank and in hand			<u>81,664</u>		<u>77,082</u>
			90,184		82,629
Creditors:					
Amounts falling due within one year	11		<u>(6,458)</u>		<u>(13,082)</u>
Net current assets			<u>83,726</u>		<u>69,547</u>
Total assets less					
Current liabilities			132,330		121,035
Long term liabilities			-		-
Total net assets			<u>132,330</u>		<u>121,035</u>
Represented by:					
Unrestricted funds	12		120,058		107,892
Restricted			<u>12,272</u>		<u>13,143</u>
			<u>132,330</u>		<u>121,035</u>

These financial statements were approved by the Trustees on 12/04/2024 and are signed on its behalf by;


 Hannah King 12/04/2024 07:39 GMT+1

Print Name Hannah King Trustee

The notes on pages 8 to 12 form part of these financial statements.

Alburgh with Denton Pre-School Nursery

Notes to the Financial Statements

Year Ended 31st August 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of accounting

Alburgh with Denton Pre-School Nursery is Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England and Wales and governed in accordance with an Association constitution. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are described 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 Statement of Recommended Practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. Assets are stated at cost less impairments which are charged to the statement of financial activities. The financial statements are prepared in sterling which is the functional currency of the charity

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.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Surpluses on restricted funds are made available to other funds in the furtherance of the objectives of the charity as a whole.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the SOFA when receivable. Grants and donations are recognised when receivable.

Investment income along with any recoverable income tax is recorded when receivable.

Gift aid reclaimable on donations to the charity is included with the amount received.

d) Resources expended

Expenditure is recognised in the accounts on an accruals basis and includes any irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Fixed assets

Tangible fixed assets are stated at historic cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2023

2. Taxation

Alburgh with Denton Pre-School Nursery is a registered charity and is therefore exempt from direct taxation. It is unable to reclaim value added tax, which is included under the various relevant expenditure headings.

3. Voluntary Income

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2022
		£	£
Fundraising	160	-	521
Grants receivable	-	5,000	-
Donations	<u>929</u>	-	<u>341</u>
	<u>1,089</u>	<u>5,000</u>	<u>862</u>

4. Investment Income

	Unrestricted Funds 2023	Total Funds 2022
	£	£
Bank interest receivable	270	8
Other interest receivable	-	-
	<u>270</u>	<u>8</u>

5. Charitable Activities

	Unrestricted Funds 2023	Total Funds 2022
	£	£
Fees received from local authorities	228,778	223,608
Fees received from parents and guardians	87,263	89,476
Income from other charitable activities	-	<u>20</u>
Total	<u>316,041</u>	<u>313,104</u>

6. Other Incoming Resources

	Unrestricted Funds 2023	Total Funds 2022
	£	£
Other income	-	-
	-	-
Total	-	-

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)

Year Ended 31st August 2023

7. Analysis of Charitable Expenditure

Direct charitable services

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2022
	£	£	£
Wages	257,004	-	245,085
Refreshments	3,850	-	3,698
Consumables	3,683	-	5,700
Equipment	2,398	-	1,954
Administration	11,902	-	16,108
Premises costs	8,632	-	8,043
General	8,808	-	9,300
Depreciation of tangible fixed assets	7,457	871	9,773
Other	-	-	-
	<u>303,734</u>	<u>871</u>	<u>299,661</u>

The average number of staff employed by the charity during the financial year was 13 (2022: 13). No employee received remuneration amounting to more than £60,000 in either year.

8. Governance Costs

	Unrestricted Funds 2023	Total Funds 2022
	£	£
Insurance	2,406	1,037
Legal and professional fees	830	3,128
Independent examiners fees	<u>1,020</u>	<u>1,122</u>
Total	<u>4,256</u>	<u>5,287</u>

During this and the preceding year none of the trustees received any remuneration, benefits in kind or reimbursement of expenses incurred on behalf of Alburgh with Denton Pre-School Nursery.

9. Tangible fixed assets

	Property Improvements	Fixtures & Fittings	Equipment	Total
	£	£	£	£
Cost				
Brought forward	18,744	15,108	79,314	113,166
Additions	4,166	-	1,278	5,444
Disposals	-	-	-	-
Carried forward	<u>22,910</u>	<u>15,108</u>	<u>80,592</u>	<u>118,610</u>
Depreciation				
Brought forward	3,036	9,130	49,512	61,678
Charge for the year	916	1,196	6,216	8,328
Elimination on disposal	-	-	-	-
Carried forward	<u>3,952</u>	<u>10,326</u>	<u>55,728</u>	<u>70,006</u>
Net book value				
Carried forward	<u>18,958</u>	<u>4,782</u>	<u>24,864</u>	<u>48,604</u>
Brought forward	<u>15,708</u>	<u>5,978</u>	<u>29,802</u>	<u>51,488</u>

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2023

10. Debtors: Amounts falling due within one year

	2023	2022
	£	£
Trade debtors	7,125	4,096
Other debtors	<u>1,395</u>	<u>1,451</u>
Total	<u>8,520</u>	<u>5,547</u>

11. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	940	818
Social security and other taxes	-	6,049
Other creditors	<u>5,518</u>	<u>3,598</u>
Total	<u>6,458</u>	<u>10,465</u>

12. Statement and Summary of Funds

	Balance Brought Forward <i>as restated</i>	Incoming	Outgoing & Transfers	Balance Carried Forward
	£	£	£	£
Unrestricted funds				
General funds	<u>107,892</u>	<u>317,400</u>	<u>(305,234)</u>	<u>120,058</u>
Restricted funds				
NCC grant for site works	13,143	-	(871)	12,272
Other NCC	-	<u>5,000</u>	(5,000)	-
	<u>13,143</u>	<u>5,000</u>	<u>(5,871)</u>	<u>12,272</u>

The Norfolk County Council (NCC) grant for site works and equipment was provided to contribute to the costs of making the expanding pre-school fit for purpose. Some of the grant money was provided to reimburse expenditure incurred in previous periods and an amount equal to those costs has been transferred between reserves. A further £5,000 was received from NCC during financial year 22/23 to cover expenditure already incurred during financial year 21/22 and this has been transferred to the unrestricted fund.

13. Analysis of net assets between restricted and unrestricted funds

	Fixed Assets	Other Net Assets	Total
	£	£	£
Restricted funds	3,485	8,787	12,272
Unrestricted funds	<u>45,119</u>	<u>74,939</u>	<u>120,058</u>
	<u>48,604</u>	<u>83,726</u>	<u>132,330</u>

14. Related Party Transactions

There were no related party transactions during this or the preceding year.

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2023

16. Comparative Statement of Financial Activity

		Unrestricted Funds	Restricted Funds	Total Funds 2022	<i>Total Funds 2021</i>
	Note	£	£	£	£
<u>Incoming Resources</u>					
From generated funds					
Voluntary income	3	612	250	862	1,093
Investment income	4	8	-	8	12
Charitable activities	5	313,104	-	313,104	245,405
Other incoming resources	6	-	-	-	-
Total incoming Resources		<u>313,724</u>	<u>250</u>	<u>313,974</u>	<u>246,510</u>
<u>Resources Expended</u>					
Charitable activities					
Direct charitable expenditure	7	298,322	1,339	299,661	307,010
Costs of generating funds		1,034	-	1,034	899
Governance costs	8	<u>5,287</u>	-	<u>5,287</u>	<u>5,620</u>
Total resources expended		<u>304,643</u>	<u>1,339</u>	<u>305,982</u>	<u>313,529</u>
Net (outgoing)/incoming Resources		9,081	(1,089)	7,992	(67,019)
Transfers between funds	12	-	-	-	-
Net movement in Funds		9,081	(1,089)	7,992	(67,019)
Reconciliation of Funds					
Balances brought forward		<u>98,811</u>	<u>14,232</u>	<u>113,043</u>	<u>180,062</u>
Balances carried forward		<u>107,892</u>	<u>13,143</u>	<u>121,035</u>	<u>113,043</u>

ALBURGH WITH DENTON PRE-SCHOOL NURSERY

England & Wales - Charity number 1156482

Accounts

Alburgh with Denton Pre-School Nursery

Unaudited

Trustee's Report and Financial Statements

For the Year Ended 31st August 2022

Registered Charity Number 1156482

**Alburgh with Denton Pre-School Nursery
Trustee's Report and Financial Statements
Year Ended 31st August 2022**

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Alburgh with Denton Pre-School Nursery

Charity Information

Year Ended 31st August 2022

Trustees	Hannah King (Chair) Jen Mills Helen Whiting (Interim Chair) Karen Thompson Hayley Trickett Marion Averil Brown Amie Marshall
Charity Registered Number	1156482
Principal Office	School Road Alburgh Harleston Norfolk IP20 0BW
Independent Examiner	Anthony James Brice LP Chartered Certified Accountant 10, The Thoroughfare Harleston Norfolk IP20 9AX

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report

Year Ended 31st August 2022

The Trustees presents its annual report together with the financial statements of Alburgh with Denton Pre-School Nursery (the charity) for the year ended 31st August 2022. The financial statements comply with the Charities Act 2011 and the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102). The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, governance and management

Constitution

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable it to ensure that the financial statements comply with Charities Act 2011. 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.

The charity is a Charitable Incorporated Organisation (CIO) association registered 2014.

Trustees

The following trustees served office during the year:

- Hannah King (new chair, appointed during year)
- Jen Mills (appointed during year)
- Karen Thompson
- Hayley Trickett
- Marion Averil Brown
- Amie Marshall
- Helen Whiting (interim chair)
- Katy McNamara (previous chair, resigned during year)

Method of Appointment or Election of Trustee

The charity has a board of trustees as listed above. The trustees are appointed by the members of the charity at the Annual General Meetings.

Organisational Structure and Decision Making

The Board of Trustees meets regularly and is the principal decision-making body of the company although day to day management is delegated to the management team employed by the charity.

Risk Management

The Trustees has considered the risks the Charity faces and has concluded that there are no major risks at this time. A review of risks is made on a regular basis.

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report (continued)

Year Ended 31st August 2022

Objectives and Activities

Policies and Objectives

The objects of the charity are the development and education of children and young people by: 1) promoting their care and safety; 2) promoting their education and promoting 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.

Public Benefit

The board of trustees has read the Charity Commission guidance on public benefit and is satisfied that the activities outlined in this document clearly demonstrate that the charity is providing a benefit to the public.

Activities

In order to achieve the principal objectives, set out above, the charity provides a variety of activities. It operates two Ofsted registered Early Years Settings, one within the grounds of Alburgh with Denton Primary School and one in the grounds of Harleston Primary School. Relevant registers include the Early Years Register, Compulsory Childcare Register, Voluntary Childcare Register. Pre-school care is offered to 2-5 year olds through local authority funded and privately paid for places. The settings also offer breakfast club, after-school club and holiday club services for primary school age children of local users.

Achievements and performance

Review of Activities

Throughout the year both settings have continued to provide high quality child care for families in Harleston and the surrounding rural areas. Staff have worked hard to address the previous social impacts from the pandemic as life has returned to more normal circumstances, and continue to aim to provide high value, affordable child care as the cost of living crisis hits. The latter in turns creates challenges as we, the Trustees and Manager, want to reward and retain our hard working staff whilst trying to avoid increasing fees for our families.

Both settings have been subject to Ofsted reviews and currently hold ratings of 'Good'. The Trustees continue to be grateful to the hard work and dedication of our staff in achieving this. The Manager and staff at both settings continue to take various pro-active steps to maximise opportunities for training, development and co-ordinated working with stakeholders, including two of the team becoming trained as Communication Champions.

The Trustees have worked with Community Action Norfolk (CAN) throughout the reporting period to ensure continued good practice in the governance of the setting, including a full Human Resources review following a tribunal claim in autumn 2021.

In spring 2022 we bid a fond fair-well to our long serving book-keeper Sharon, and welcomed our new book-keeper Ellie, who brings with her fresh enthusiasm and the use of electronic systems to maximise efficiencies. We have updated our Financial Policy as part of multiple policy reviews over the period.

Both settings continue to offer valuable holiday club places at a time when many have been withdrawn elsewhere, and we recognise the need to raise awareness of our settings going forward, in particular the more rurally based Alburgh premises.

Financial review

Total income for the year on an accruals basis is £313,974 (2021: £246,510). Total net incoming resources, after all operational expenses, is £7,992 (2021: £67,019 outgoing). Free reserves (unrestricted funds excluding fixed assets) at the end of the financial year was £60,760 (2021: £46,687).

Reserves Policy

The Trustees considered what reasonable unrestricted reserves we should look to retain to ensure we can cope with financial challenges that might arise. Having looked at the risks to our income streams and the short and long term expenditure commitments we have, and after allowing for possible unplanned expenditure that may be needed, it was agreed we would look to keep free reserves (unrestricted funds excluding fixed assets) of £100,000. This figure will be reviewed when we set the next annual budget.

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report (continued)

Year Ended 31st August 2022

Plans for the future

We will continue to proceed with caution regarding expenditure, whilst providing essential community childcare services. We aim to continue to provide and raise awareness of the Alburgh setting and our holiday clubs for local families, and will support the Manager as she investigates opportunities to maximise administrative and financial efficiencies for the latter through use of technology/apps.

Trustees' Responsibility Statement

The Trustees are responsible for preparing the Trustees' report 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 & Wales requires the Trustees to prepare financial statements for each financial year that 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 SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees 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. The Trustees 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

30-Dec-2022

This report was approved by the Trustees on and signed on its behalf by:


.....
H King (30, 2022 09:35 GMT)

H King
Print Name Trustee

Independent Auditors Report
to the Trustees of Alburgh with Denton Pre-School Nursery (continued)
Year Ended 31st August 2022

I report on the financial statements of the charity for the year ended 31st August 2022 set out on pages 6 to 12.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

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 – emphasis of matter

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies

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.



Mr Anthony James Brice FCCA
10, The Thoroughfare
Harleston
Norfolk
IP20 9AX

Date: 30-Dec-2022

Alburgh with Denton Pre-School Nursery

Statement of Financial Activities

Year Ended 31st August 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	<i>Total Funds 2021</i>
	Note	£	£	£	£
<u>Incoming Resources</u>					
From generated funds					
Voluntary income	3	612	250	862	1,093
Investment income	4	8	-	8	12
Charitable activities	5	313,104	-	313,104	245,405
Other incoming resources	6	-	-	-	-
Total incoming Resources		<u>313,724</u>	<u>250</u>	<u>313,974</u>	<u>246,510</u>
<u>Resources Expended</u>					
Charitable activities					
Direct charitable expenditure	7	298,322	1,339	299,661	307,010
Costs of generating funds		1,034	-	1,034	899
Governance costs	8	<u>5,287</u>	-	<u>5,287</u>	<u>5,620</u>
Total resources expended		<u>304,643</u>	<u>1,339</u>	<u>305,982</u>	<u>313,529</u>
Net (outgoing)/incoming Resources		9,081	(1,089)	7,992	(67,019)
Transfers between funds	12	-	-	-	-
Net movement in Funds		9,081	(1,089)	7,992	(67,019)
Reconciliation of Funds					
Balances brought forward		<u>98,811</u>	<u>14,232</u>	<u>113,043</u>	<u>180,062</u>
Balances carried forward		<u>107,892</u>	<u>13,143</u>	<u>121,035</u>	<u>113,043</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

Alburgh with Denton Pre-School Nursery

Balance Sheet

Year Ended 31st August 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	9		51,488		57,569
Current assets					
Debtors	10	5,547		7,584	
Cash at bank and in hand		<u>77,082</u>		<u>60,899</u>	
		82,629		68,483	
Creditors:					
Amounts falling due within one year	11	<u>(13,082)</u>		<u>(13,009)</u>	
Net current assets			<u>69,547</u>		<u>55,474</u>
Total assets less Current liabilities			121,035		113,043
Long term liabilities			-		-
Total net assets			<u>121,035</u>		<u>113,043</u>
Represented by:					
Unrestricted funds	12		107,892		98,811
Restricted			<u>13,143</u>		<u>14,232</u>
			<u>121,035</u>		<u>113,043</u>

30-Dec-2022

These financial statements were approved by the Trustees onand are signed on its behalf by;


 H King (30, 2022 09:35 GMT)

H King
 Print Name Trustee

The notes on pages 8 to 12 form part of these financial statements.

Alburgh with Denton Pre-School Nursery

Notes to the Financial Statements

Year Ended 31st August 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of accounting

Alburgh with Denton Pre-School Nursery is Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England and Wales and governed in accordance with an Association constitution. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are described 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 Statement of Recommended Practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. Assets are stated at cost less impairments which are charged to the statement of financial activities. The financial statements are prepared in sterling which is the functional currency of the charity

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.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Surpluses on restricted funds are made available to other funds in the furtherance of the objectives of the charity as a whole.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the SOFA when receivable. Grants and donations are recognised when receivable.

Investment income along with any recoverable income tax is recorded when receivable.

Gift aid reclaimable on donations to the charity is included with the amount received.

d) Resources expended

Expenditure is recognised in the accounts on an accruals basis and includes any irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Fixed assets

Tangible fixed assets are stated at historic cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2022

2. Taxation

Alburgh with Denton Pre-School Nursery is a registered charity and is therefore exempt from direct taxation. It is unable to reclaim value added tax, which is included under the various relevant expenditure headings.

3. Voluntary Income

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2021
		£	£
Fundraising	521	-	253
Grants receivable	-	-	840
Donations	<u>91</u>	<u>250</u>	-
	<u>612</u>	<u>250</u>	<u>1,093</u>

4. Investment Income

	Unrestricted Funds 2022	Total Funds 2021
	£	£
Bank interest receivable	8	12
Other interest receivable	-	-
	<u>8</u>	<u>12</u>

5. Charitable Activities

	Unrestricted Funds 2022	Total Funds 2021
	£	£
Fees received from local authorities	223,608	177,927
Fees received from parents and guardians	89,476	66,957
Income from other charitable activities	<u>20</u>	<u>521</u>
Total	<u>313,104</u>	<u>245,405</u>

6. Other Incoming Resources

	Unrestricted Funds 2022	Total Funds 2021
	£	£
Other income	-	-
	-	-
Total	-	-

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2022

7. Analysis of Charitable Expenditure

Direct charitable services

	Unrestricted Funds 2022	Restricted Funds 2022 £	Total Funds 2021 £
Wages	245,085	-	258,393
Refreshments	3,698	-	2,878
Consumables	5,700	-	4,417
Equipment	1,704	250	3,804
Administration	16,108	-	11,958
Premises costs	8,043	-	8,200
General	9,300	-	6,009
Depreciation of tangible fixed assets	8,684	1,089	11,351
Other	-	-	-
	<u>298,322</u>	<u>1,339</u>	<u>307,010</u>

The average number of staff employed by the charity during the financial year was 13 (2021: 13). No employee received remuneration amounting to more than £60,000 in either year.

8. Governance Costs

	Unrestricted Funds 2022 £	Total Funds 2021 £
Insurance	1,037	1,637
Legal and professional fees	3,128	1,283
Independent examiners fees	<u>1,122</u>	<u>2,700</u>
Total	<u>5,287</u>	<u>5,620</u>

During this and the preceding year none of the trustees received any remuneration, benefits in kind or reimbursement of expenses incurred on behalf of Alburgh with Denton Pre-School Nursery.

9. Tangible fixed assets

	Property Improvements £	Fixtures & Fittings £	Equipment £	Total £
Cost				
Brought forward	17,346	14,294	77,835	109,475
Additions	1,398	814	1,479	3,691
Disposals	-	-	-	-
Carried forward	<u>18,744</u>	<u>15,108</u>	<u>79,314</u>	<u>113,166</u>
Depreciation				
Brought forward	2,286	7,636	41,984	51,906
Charge for the year	750	1,494	7,528	9,772
Elimination on disposal	-	-	-	-
Carried forward	<u>3,036</u>	<u>9,130</u>	<u>49,512</u>	<u>61,678</u>
Net book value				
Carried forward	<u>15,708</u>	<u>5,978</u>	<u>29,802</u>	<u>51,488</u>
Brought forward	<u>15,060</u>	<u>6,658</u>	<u>35,851</u>	<u>57,569</u>

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2022

10. Debtors: Amounts falling due within one year

	2022	2021
	£	£
Trade debtors	4,096	7,584
Other debtors	<u>1,451</u>	-
Total	<u>5,547</u>	<u>7,584</u>

11. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	818	375
Social security and other taxes	6,049	5,571
Other creditors	<u>3,598</u>	<u>7,063</u>
Total	<u>10,465</u>	<u>13,009</u>

12. Statement and Summary of Funds

	Balance Brought Forward <i>as restated</i>	Incoming	Outgoing & Transfers	Balance Carried Forward
	£	£	£	£
Unrestricted funds				
General funds	<u>98,811</u>	<u>313,724</u>	<u>(304,643)</u>	<u>107,892</u>
Restricted funds				
NCC grant for site works	14,232	-	(1,089)	13,143
Other	-	<u>250</u>	<u>(250)</u>	-
	<u>14,232</u>	<u>250</u>	<u>(1,339)</u>	<u>13,143</u>

The Norfolk County Council (NCC) grant for site works and equipment was provided to contribute to the costs of making the expanding pre-school fit for purpose. Some of the grant money was provided to reimburse expenditure incurred in previous periods and an amount equal to those costs has been transferred between reserves.

13. Analysis of net assets between restricted and unrestricted funds

	Fixed Assets	Other Net Assets	Total
	£	£	£
Restricted funds	4,356	8,787	13,143
Unrestricted funds	<u>47,132</u>	<u>60,760</u>	<u>107,892</u>
	<u>51,488</u>	<u>69,547</u>	<u>121,035</u>

14. Related Party Transactions

There were no related party transactions during this or the preceding year.

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2022

16. Comparative Statement of Financial Activity

		Unrestricted Funds	Restricted Funds	Total Funds 2021	<i>Total Funds 2020</i>
	Note	£	£	£	£
<u>Incoming Resources</u>					
From generated funds					
Voluntary income	3	253	840	1,093	30,814
Investment income	4	12	-	12	112
Charitable activities	5	245,405	-	245,405	287,623
Other incoming resources	6	-	-	-	-
Total incoming Resources		<u>245,670</u>	<u>840</u>	<u>246,510</u>	<u>318,549</u>
<u>Resources Expended</u>					
Charitable activities					
Direct charitable expenditure	7	304,809	2,201	307,010	309,718
Costs of generating funds		899	-	899	1,571
Governance costs	8	<u>5,620</u>	-	<u>5,620</u>	<u>2,627</u>
Total resources expended		<u>311,328</u>	<u>2,201</u>	<u>313,529</u>	<u>313,916</u>
Net (outgoing)/incoming Resources		(65,658)	(1,361)	(67,019)	4,633
Transfers between funds	12	-	-	-	-
Net movement in Funds		(65,658)	(1,361)	(67,019)	4,633
Reconciliation of Funds					
Balances brought forward		<u>164,469</u>	<u>15,593</u>	<u>180,062</u>	<u>175,429</u>
Balances carried forward		<u>98,811</u>	<u>14,232</u>	<u>113,043</u>	<u>180,062</u>











Final docs for e-signature - Alburgh with Denton Preschool Nursery 2022

Final Audit Report

2022-12-30

Created:	2022-12-30
By:	Anthony Brice (anthonyjbrice@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXkIHrcPuv4AmiixvAjBd2Pc67K6jOZ7

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ALBURGH WITH DENTON PRE-SCHOOL NURSERY

England & Wales - Charity number 1156482

Accounts

Alburgh with Denton Pre-School Nursery

Unaudited

Trustee's Report and Financial Statements

For the Year Ended 31st August 2021

Registered Charity Number 1156482

**Alburgh with Denton Pre-School Nursery
Trustee's Report and Financial Statements
Year Ended 31st August 2021**

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Trustee's Annual Report	2 to 4
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12

Alburgh with Denton Pre-School Nursery

Charity Information

Year Ended 31st August 2021

Trustees	Helen Whiting (Interim Chair) Karen Thompson Hayley Trickett Marion Averil Brown Amie Marshall
Charity Registered Number	1156482
Principal Office	School Road Alburgh Harleston Norfolk IP20 0BW
Independent Examiner	Anthony James Brice LP Chartered Certified Accountant 10, The Thoroughfare Harleston Norfolk IP20 9AX

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report

Year Ended 31st August 2021

The Trustees presents its annual report together with the financial statements of Alburgh with Denton Pre-School Nursery (the charity) for the year ended 31st August 2021. The financial statements comply with the Charities Act 2011 and the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102). The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, governance and management

Constitution

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable it to ensure that the financial statements comply with Charities Act 2011. 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.

The charity is a Charitable Incorporated Organisation (CIO) association registered 2014.

Trustees

The following trustees served office during the year:

- Katy McNamara (Chair)
- Karen Thompson
- Hayley Trickett
- Marion Averil Brown
- Amie Marshall
- Helen Whiting

Method of Appointment or Election of Trustee

The charity has a board of trustees as listed above. The trustees are appointed by the members_of the charity at the Annual General Meetings.

Organisational Structure and Decision Making

The Board of Trustees meets regularly and is the principal decision-making body of the company although day to day management is delegated to the management team employed by the charity.

Risk Management

The Trustees has considered the risks the Charity faces and has concluded that there are no major risks at this time. A review of risks is made on a regular basis.

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report (continued)

Year Ended 31st August 2021

Objectives and Activities

Policies and Objectives

The objects of the charity are the development and education of children and young people by: 1) promoting their care and safety; 2) promoting their education and promoting 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.

Public Benefit

The board of trustees has read the Charity Commission guidance on public benefit and is satisfied that the activities outlined in this document clearly demonstrate that the charity is providing a benefit to the public.

Activities

In order to achieve the principal objectives, set out above, the charity provides a variety of activities. It operates two Ofsted registered Early Years Settings, one within the grounds of Alburgh with Denton Primary School and one in the grounds of Harleston Primary School. Relevant registers include the Early Years Register, Compulsory Childcare Register, Voluntary Childcare Register. Pre-school care is offered to 2-5 year olds through local authority funded and privately paid for places. The settings also offer breakfast club, after-school club and holiday club services for primary school age children of local users.

Achievements and performance

Review of Activities

Throughout the year both settings continued to remain open, providing care for keyworker families and vulnerable families during the lockdown in early 2021, and for the wider community at all other times.

Staff have worked hard to address the inevitable impacts the pandemic has had for children starting at the settings and also those transitioning to schools, with a key focus of supporting children's social development after a period where normal community interactions have been so heavily restricted.

All good practice Covid measures continued to be implemented, and it is a credit to both the staff and families that there have been no outbreaks within either setting. Inevitably and understandably some families have been cautious in returning to previous levels of use particularly when community infection rates were high. As a result the Manager and staff have been diligent in ensuring the judicious use of funds during this period, to ensure financial implications for the Charity were minimal. Overall demand has been maintained during both term time and holidays, with the settings offering valuable holiday club places at a time when many have been withdrawn elsewhere.

Financial review

Total income for the year on an accruals basis is £246,510 (2020: £318,549). Total net outgoing resources, after all operational expenses, is £67,019 (2020: £4,633 incoming). Free reserves (unrestricted funds excluding fixed assets) at the end of the financial year was £46,687 (2020: £106,866).

Reserves Policy

The Trustees considered what reasonable unrestricted reserves we should look to retain to ensure we can cope with financial challenges that might arise. Having looked at the risks to our income streams and the short and long term expenditure commitments we have, and after allowing for possible unplanned expenditure that may be needed, it was agreed we would look to keep free reserves (unrestricted funds excluding fixed assets) of £100,000. This figure will be reviewed when we set the next annual budget.

Plans for the future

We will continue to proceed with caution regarding expenditure, whilst continuing to provide the essential community childcare services as normal going forward. As Covid allows, we aim to continue to provide and raise awareness of our holiday clubs for local families.

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report (continued)

Year Ended 31st August 2021

Trustees' Responsibility Statement

The Trustees are responsible for preparing the Trustees' report 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 & Wales requires the Trustees to prepare financial statements for each financial year that 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 SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees 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. The Trustees 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

10/05/2022

This report was approved by the Trustees on and signed on its behalf by:


[Helen Whiting \(May 10, 2022 22:42 GMT+1\)](#)

Helen Whiting
Print Name Trustee

Independent Auditors Report
to the Trustees of Alburgh with Denton Pre-School Nursery (continued)
Year Ended 31st August 2021

I report on the financial statements of the charity for the year ended 31st August 2021 set out on pages 6 to 13.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

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 – emphasis of matter

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies

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.



Mr Anthony James Brice FCCA
10, The Thoroughfare
Harleston
Norfolk
IP20 9AX

Date: **11/05/2022**

Alburgh with Denton Pre-School Nursery

Statement of Financial Activities

Year Ended 31st August 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	<i>Total Funds 2020</i>
	Note	£	£	£	£
<u>Incoming Resources</u>					
From generated funds					
Voluntary income	3	253	840	1,093	30,814
Investment income	4	12	-	12	112
Charitable activities	5	245,405	-	245,405	287,623
Other incoming resources	6	-	-	-	-
Total incoming Resources		<u>245,670</u>	<u>840</u>	<u>246,510</u>	<u>318,549</u>
<u>Resources Expended</u>					
Charitable activities					
Direct charitable expenditure	7	304,809	2,201	307,010	309,718
Costs of generating funds		899	-	899	1,571
Governance costs	8	5,620	-	5,620	2,627
Total resources expended		<u>311,328</u>	<u>2,201</u>	<u>313,529</u>	<u>313,916</u>
Net (outgoing)/incoming Resources		(65,658)	(1,361)	(67,019)	4,633
Transfers between funds	12	-	-	-	-
Net movement in Funds		(65,658)	(1,361)	(67,019)	4,633
Reconciliation of Funds					
Balances brought forward		<u>164,469</u>	<u>15,593</u>	<u>180,062</u>	<u>175,429</u>
Balances carried forward		<u>98,811</u>	<u>14,232</u>	<u>113,043</u>	<u>180,062</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

Alburgh with Denton Pre-School Nursery


Balance Sheet

Year Ended 31st August 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	9		57,569		64,410
Current assets					
Debtors	10	7,584		15,892	
Cash at bank and in hand		<u>60,899</u>		<u>107,474</u>	
		68,483		123,366	
Creditors:					
Amounts falling due within one year	11	<u>(13,009)</u>		<u>(7,714)</u>	
Net current assets			<u>55,474</u>		<u>115,652</u>
Total assets less Current liabilities			113,043		180,062
Long term liabilities			-		-
Total net assets			<u>113,043</u>		<u>180,062</u>
Represented by:					
Unrestricted funds	12		98,811		164,469
Restricted			<u>14,232</u>		<u>15,593</u>
			<u>113,043</u>		<u>180,062</u>

10/05/2022

These financial statements were approved by the Trustees onand are signed on its behalf by;


[Helen Whiting \(May 10, 2022 22:42 GMT+1\)](#)

Helen Whiting
 Print Name Trustee

The notes on pages 8 to 12 form part of these financial statements.

Alburgh with Denton Pre-School Nursery

Notes to the Financial Statements

Year Ended 31st August 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of accounting

Alburgh with Denton Pre-School Nursery is Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England and Wales and governed in accordance with an Association constitution. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are described 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 Statement of Recommended Practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. Assets are stated at cost less impairments which are charged to the statement of financial activities. The financial statements are prepared in sterling which is the functional currency of the charity

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.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Surpluses on restricted funds are made available to other funds in the furtherance of the objectives of the charity as a whole.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the SOFA when receivable. Grants and donations are recognised when receivable.

Investment income along with any recoverable income tax is recorded when receivable.

Gift aid reclaimable on donations to the charity is included with the amount received.

d) Resources expended

Expenditure is recognised in the accounts on an accruals basis and includes any irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Fixed assets

Tangible fixed assets are stated at historic cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2021

2. Taxation

Alburgh with Denton Pre-School Nursery is a registered charity and is therefore exempt from direct taxation. It is unable to reclaim value added tax, which is included under the various relevant expenditure headings.

3. Voluntary Income

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2020
		£	£
Fundraising	253	-	600
Grants receivable	-	840	30,094
Donations	-	-	<u>120</u>
	<u>253</u>	<u>840</u>	<u>30,814</u>

4. Investment Income

	Unrestricted Funds 2021	Total Funds 2020
	£	£
Bank interest receivable	12	112
Other interest receivable	-	-
	<u>12</u>	<u>112</u>

5. Charitable Activities

	Unrestricted Funds 2021	Total Funds 2020
	£	£
Fees received from local authorities	177,927	232,772
Fees received from parents and guardians	66,957	54,802
Income from other charitable activities	<u>521</u>	<u>49</u>
Total	<u>245,405</u>	<u>287,623</u>

6. Other Incoming Resources

	Unrestricted Funds 2021	Total Funds 2020
	£	£
Other income	-	-
	-	-
Total	-	-

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2021

7. Analysis of Charitable Expenditure

Direct charitable services

	Unrestricted Funds 2021	Restricted Funds 2021 £	Total Funds 2020 £
Wages	258,393	-	251,402
Refreshments	2,878	-	2,637
Consumables	4,417	-	2,422
Equipment	3,804	-	2,085
Administration	11,958	-	14,201
Premises costs	8,200	-	13,784
General	5,169	840	8,315
Depreciation of tangible fixed assets	9,990	1,361	14,303
Other	-	-	<u>569</u>
	<u>304,809</u>	<u>2,201</u>	<u>309,718</u>

The average number of staff employed by the charity during the financial year was 13 (2020: 15). No employee received remuneration amounting to more than £60,000 in either year.

8. Governance Costs

	Unrestricted Funds 2021 £	Total Funds 2020 £
Insurance	1,637	1,457
Legal fees	1,283	1,457
Independent examiners fees	<u>2,700</u>	<u>1,170</u>
Total	<u>5,620</u>	<u>2,627</u>

During this and the preceding year none of the trustees received any remuneration, benefits in kind or reimbursement of expenses incurred on behalf of Alburgh with Denton Pre-School Nursery.

9. Tangible fixed assets

	Property Improvements £	Fixtures & Fittings £	Equipment £	Total £
Cost				
Brought forward	17,346	13,360	74,259	104,965
Additions	-	934	3,576	4,510
Disposals	-	-	-	-
Carried forward	<u>17,346</u>	<u>14,294</u>	<u>77,835</u>	<u>109,475</u>
Depreciation				
Brought forward	1,592	5,971	32,992	40,555
Charge for the year	694	1,665	8,992	11,351
Elimination on disposal	-	-	-	-
Carried forward	<u>2,286</u>	<u>7,636</u>	<u>41,984</u>	<u>51,906</u>
Net book value				
Carried forward	<u>15,060</u>	<u>6,658</u>	<u>35,851</u>	<u>57,569</u>
Brought forward	<u>15,754</u>	<u>7,389</u>	<u>41,267</u>	<u>64,410</u>

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2021

10. Debtors: Amounts falling due within one year

	2021	2020
	£	£
Trade debtors	7,584	15,892
Other debtors	=	=
Total	<u>7,584</u>	<u>15,892</u>

11. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	375	322
Social security and other taxes	5,571	4,879
Other creditors	<u>7,063</u>	<u>2,513</u>
Total	<u>13,009</u>	<u>7,714</u>

12. Statement and Summary of Funds

	Balance Brought Forward <i>as restated</i>	Incoming	Outgoing & Transfers	Balance Carried Forward
	£	£	£	£
Unrestricted funds				
General funds	<u>164,469</u>	<u>245,670</u>	<u>(311,328)</u>	<u>98,811</u>
Restricted funds				
NCC grant for site works	15,593	-	(1,361)	14,232
Other	=	<u>840</u>	<u>(840)</u>	=
	<u>15,593</u>	<u>840</u>	<u>(2,201)</u>	<u>14,232</u>

The Norfolk County Council (NCC) grant for site works and equipment was provided to contribute to the costs of making the expanding pre-school fit for purpose. Some of the grant money was provided to reimburse expenditure incurred in previous periods and an amount equal to those costs has been transferred between reserves.

13. Analysis of net assets between restricted and unrestricted funds

	Fixed Assets	Other Net Assets	Total
	£	£	£
Restricted funds	5,445	8,787	14,232
Unrestricted funds	<u>52,124</u>	<u>46,687</u>	<u>98,811</u>
	<u>57,569</u>	<u>55,474</u>	<u>113,043</u>

14. Related Party Transactions

There were no related party transactions during this or the preceding year.

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2021

16. Comparative Statement of Financial Activity

	Unrestricted Funds	Restricted Funds	Total Funds 2020	<i>Total Funds 2019</i>
Note	£	£	£	
<u>Incoming Resources</u>				
From generated funds				
Voluntary income	720	30,094	30,814	36,542
Investment income	112	-	112	50
Charitable activities	287,623	-	287,623	258,886
Other incoming resources	-	-	-	-
Total incoming Resources	<u>288,455</u>	<u>30,094</u>	<u>318,549</u>	<u>295,478</u>
<u>Resources Expended</u>				
Charitable activities				
Direct charitable expenditure	299,752	9,966	309,718	259,926
Costs of generating funds	1,571	-	1,571	1,850
Governance costs	<u>2,627</u>	-	<u>2,627</u>	<u>1,436</u>
Total resources expended	<u>303,950</u>	<u>9,966</u>	<u>313,916</u>	<u>263,212</u>
Net (outgoing)/incoming Resources	(15,495)	20,128	4,633	32,266
Transfers between funds	<u>13,043</u>	<u>(13,043)</u>	-	-
Net movement in Funds	(2,452)	7,085	4,633	32,266
Reconciliation of Funds				
Balances brought forward	<u>166,921</u>	<u>8,508</u>	<u>175,429</u>	<u>143,163</u>
Balances carried forward	<u>164,469</u>	<u>15,593</u>	<u>180,062</u>	<u>175,429</u>

ALBURGH WITH DENTON PRE-SCHOOL NURSERY

England & Wales - Charity number 1156482

Accounts

Alburgh with Denton Pre-School Nursery

Unaudited

Trustee's Report and Financial Statements

For the Year Ended 31st August 2020

Registered Charity Number 1156482

**Alburgh with Denton Pre-School Nursery
Trustee's Report and Financial Statements
Year Ended 31st August 2020**

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Alburgh with Denton Pre-School Nursery

Charity Information

Year Ended 31st August 2020

Trustees	Katy McNamara (Chair) Karen Thompson Hayley Trickett Marion Averil Brown Amie Marshall Helen Whiting
Charity Registered Number	1156482
Principal Office	School Road Alburgh Harleston Norfolk IP20 0BW
Independent Examiner	Anthony James Brice LP Chartered Certified Accountant The Old Forge, The Street Pulham St Mary Diss Norfolk IP21 4RD

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report

Year Ended 31st August 2020

The Trustees presents its annual report together with the financial statements of Alburgh with Denton Pre-School Nursery (the charity) for the year ended 31st August 2020. The financial statements comply with the Charities Act 2011 and the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102). The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, governance and management

Constitution

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable it to ensure that the financial statements comply with Charities Act 2011. 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.

The charity is a Charitable Incorporated Organisation (CIO) association registered 2014.

Trustees

The following trustees served office during the year:

- Katy McNamara (Chair)
- Karen Thompson
- Hayley Trickett
- Marion Averil Brown
- Amie Marshall
- Helen Whiting

Method of Appointment or Election of Trustee

The charity has a board of trustees as listed above. The trustees are appointed by the members_of the charity at the Annual General Meetings.

Organisational Structure and Decision Making

The Board of Trustees meets regularly and is the principal decision-making body of the company although day to day management is delegated to the management team employed by the charity.

Risk Management

The Trustees has considered the risks the Charity faces and has concluded that there are no major risks at this time. A review of risks is made on a regular basis.

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report (continued)

Year Ended 31st August 2020

Objectives and Activities

Policies and Objectives

The objects of the charity are the development and education of children and young people by: 1) promoting their care and safety; 2) promoting their education and promoting 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.

Public Benefit

The board of trustees has read the Charity Commission guidance on public benefit and is satisfied that the activities outlined in this document clearly demonstrate that the charity is providing a benefit to the public.

Activities

In order to achieve the principal objective, which is set out above, the charity provides a variety of activities.

We offer Quality Early Years childcare to families in our local community. We also provide before and afterschool and holiday clubs for preschool and school aged children.

Achievements and performance

Review of Activities

Throughout the year we continued to remain open to provide childcare support for our families outside of the lockdown periods. During the first lockdown we remained open for Keyworker parents and vulnerable children. We also continued to provide support for families self-isolating remotely. We developed our website further, with a home learning section, to support our families with home learning. During the summer holidays we extended our holiday clubs to enable more children to attend the preschool, to catch up in their learning prior to going off to school.

We continued to pay staff their full working hours throughout the pandemic (50% of the team was furloughed) however we did not receive any money from the government to cover this cost. This has impacted on our finances considerable, however, we were fortunate to be in a financially healthy position going into the pandemic.

The staff made good use of remote learning opportunities, to further their own professional development. The manager continued to mentor and support the supervisor at a local setting and three staff members signed up with a training provider to study a level 3 qualification in childcare.

We supported the Harleston Primary school by funding building works to secure the school playground and repair a wall by the front entrance which was in danger of collapse.

Financial review

Total income for the year is £318,549 (2019: £295,478). The net incoming resources, after all operational expenses, is £4,633 (2019: £35,003). Free reserves (unrestricted funds excluding fixed assets) at the end of the financial year was £106,865 (2019: £104,829)

Reserves Policy

The Trustees considered what reasonable unrestricted reserves we should look to retain to ensure we can cope with financial challenges that might arise. Having looked at the risks to our income streams and the short and long term expenditure commitments we have, and after allowing for possible unplanned expenditure that may be needed, it was agreed we would look to keep free reserves (unrestricted funds excluding fixed assets) of £100,000. This figure will be reviewed when we set the next annual budget.

Plans for the future

Our funds are now considerably depleted due to loss of income (and high expenditure) during covid, we intend to have a careful time, budgeting wisely, to recoup our funds. We will continue running our business as we did pre covid, offering all our services as usual.

Alburgh with Denton Pre-School Nursery

Trustee's Annual Report (continued)

Year Ended 31st August 2020

There are some plans for expenditure as soon as our accounts are in a healthy place, these include; replacing the play zone with a fun castle construction, replacing soiled carpets for flooring.

Trustees' Responsibility Statement

The Trustees are responsible for preparing the Trustees' report 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 & Wales requires the Trustees to prepare financial statements for each financial year that 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 SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees 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. The Trustees 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

Statement as to disclosure to our auditors

In so far as the Trustees are aware at the time of approving our Trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the Trustees, having made enquiries of management that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

12/10/2021

This report was approved by the Trustees on and signed on its behalf by:

Katy McNamara

[Katy McNamara \(Oct 12, 2021 10:01 GMT+1\)](#)

Print Name ...Mrs Katy McNamara... Trustee

Independent Auditors Report
to the Trustees of Alburgh with Denton Pre-School Nursery (continued)
Year Ended 31st August 2020

I report on the financial statements of the charity for the year ended 31st August 2020 set out on pages 6 to 13.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

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 – emphasis of matter

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies

I have completed my examination. As stated in note 15 on page 11 a contingent liability exists in the form of ongoing employment tribunal proceedings for which there are currently no estimates available for the likely outcome. 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.



Mr Anthony James Brice FCCA
The Old Forge, The Street
Pulham St Mary
Diss
Norfolk
IP21 4RD

Date: **12/10/2021**

Alburgh with Denton Pre-School Nursery

Statement of Financial Activities

Year Ended 31st August 2020

		Unrestricted Funds	Restricted Funds	Total Funds 2020	<i>Total Funds 2019 as restated</i>
	Note	£	£	£	£
<u>Incoming Resources</u>					
From generated funds					
Voluntary income	3	720	30,094	30,814	36,542
Investment income	4	112	-	112	50
Charitable activities	5	287,623	-	287,623	258,886
Other incoming resources	6	-	-	-	-
Total incoming Resources		<u>288,455</u>	<u>30,094</u>	<u>318,549</u>	<u>295,478</u>
<u>Resources Expended</u>					
Charitable activities					
Direct charitable expenditure	7	301,454	8,264	309,718	257,189
Costs of generating funds		1,571	-	1,571	1,850
Governance costs	8	<u>2,627</u>	-	<u>2,627</u>	<u>1,436</u>
Total resources expended		<u>305,652</u>	<u>8,264</u>	<u>313,916</u>	<u>260,475</u>
Net (outgoing)/incoming Resources		(17,197)	21,830	4,633	35,003
Transfers between funds		<u>13,043</u>	<u>(13,043)</u>	-	-
Net movement in Funds		(4,154)	8,787	4,633	35,003
Reconciliation of Funds					
Balances brought forward		<u>175,429</u>	-	<u>175,429</u>	<u>140,426</u>
Balances carried forward		<u>171,275</u>	<u>8,787</u>	<u>180,062</u>	<u>175,429</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

Alburgh with Denton Pre-School Nursery

Balance Sheet

Year Ended 31st August 2020

		2020		2019 <i>as restated</i>	
	Note	£	£	£	£
Fixed assets					
Tangible assets	9		64,410		70,600
Current assets					
Debtors	10	15,892		-	
Cash at bank and in hand		<u>107,474</u>		<u>111,758</u>	
		123,366		111,758	
Creditors:					
Amounts falling due within one year	11	<u>(7,714)</u>		<u>(6,929)</u>	
Net current assets			<u>115,652</u>		<u>104,829</u>
Total assets less					
Current liabilities			180,062		175,429
Long term liabilities			=		=
Total net assets			<u>180,062</u>		<u>175,429</u>
Represented by:					
Unrestricted funds	12		171,275		175,429
Restricted			<u>8,787</u>		=
			<u>180,062</u>		<u>175,429</u>

12/10/2021

These financial statements were approved by the Trustees onand are signed on its behalf by;

Katy McNamara

Katy McNamara (Oct 12, 2021 10:01 GMT+1)

Print Name ... Mrs Katy McNamara ... Trustee

The notes on pages 8 to 13 form part of these financial statements.

Alburgh with Denton Pre-School Nursery

Notes to the Financial Statements

Year Ended 31st August 2020

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of accounting

Alburgh with Denton Pre-School Nursery is Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England and Wales and governed in accordance with an Association constitution. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are described 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 Statement of Recommended Practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. Assets are stated at cost less impairments which are charged to the statement of financial activities. The financial statements are prepared in sterling which is the functional currency of the charity

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.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Surpluses on restricted funds are made available to other funds in the furtherance of the objectives of the charity as a whole.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and gifts and is included in full in the SOFA when receivable. Grants and donations are recognised when receivable.

Investment income along with any recoverable income tax is recorded when receivable.

Gift aid reclaimable on donations to the charity is included with the amount received.

d) Resources expended

Expenditure is recognised in the accounts on an accruals basis and includes any irrecoverable VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Fixed assets

Tangible fixed assets are stated at historic cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2020

2. Taxation

Alburgh with Denton Pre-School Nursery is a registered charity and is therefore exempt from direct taxation. It is unable to reclaim value added tax, which is included under the various relevant expenditure headings.

3. Voluntary Income

	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2019
		£	£
Fundraising	600	-	665
Grants receivable	-	30,094	35,782
Donations	<u>120</u>	-	95
	<u>720</u>	<u>30,094</u>	<u>36,542</u>

4. Investment Income

	Unrestricted Funds 2020	Total Funds 2019
	£	£
Bank interest receivable	112	50
Other interest receivable	-	-
	<u>112</u>	<u>50</u>

5. Charitable Activities

	Unrestricted Funds 2020	Total Funds 2019
	£	£
Fees received from local authorities	232,772	199,135
Fees received from parents and guardians	54,802	59,417
Income from other charitable activities	49	334
Total	<u>287,623</u>	<u>258,886</u>

6. Other Incoming Resources

	Unrestricted Funds 2020	Total Funds 2019
	£	£
Other income	-	-
	-	-
Total	-	-

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2020

7. Analysis of Charitable Expenditure

Direct charitable services

	Unrestricted Funds 2020	Restricted Funds 2020 £	Total Funds 2019 £
Wages	251,402	-	193,781
Refreshments	2,637	-	3,419
Consumables	2,422	-	2,657
Equipment	2,085	-	1,899
Administration	14,201	-	15,832
Premises costs	5,520	8,264	16,817
General	8,315	-	7,483
Depreciation of tangible fixed assets	14,303	-	15,301
Other	<u>569</u>	-	-
	<u>301,454</u>	<u>8,264</u>	<u>257,189</u>

The average number of staff employed by the charity during the financial year was 15 (2019: 13). No employee received remuneration amounting to more than £60,000 in either year.

8. Governance Costs

	Unrestricted Funds 2020 £	Total Funds 2019 £
Insurance	1,457	1,436
Independent examiners fees	<u>1,170</u>	-
Total	<u>2,627</u>	<u>1,436</u>

During this and the preceding year none of the trustees received any remuneration, benefits in kind or reimbursement of expenses incurred on behalf of Alburgh with Denton Pre-School Nursery.

9. Tangible fixed assets

	Property Improvements £	Fixtures & Fittings £	Equipment £	Total £
Cost				
Brought forward	17,346	11,710	67,796	96,852
Additions	-	1,650	6,463	8,113
Disposals	-	-	-	-
Carried forward	<u>17,346</u>	<u>13,360</u>	<u>74,259</u>	<u>104,965</u>
Depreciation				
Brought forward	898	4,124	21,230	26,252
Charge for the year	694	1,847	11,762	14,303
Elimination on disposal	-	-	-	-
Carried forward	<u>1,592</u>	<u>5,971</u>	<u>32,992</u>	<u>40,555</u>
Net book value				
Carried forward	<u>15,754</u>	<u>7,389</u>	<u>41,267</u>	<u>64,410</u>
Brought forward	<u>16,448</u>	<u>7,586</u>	<u>46,566</u>	<u>70,600</u>

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2020

10. Debtors: Amounts falling due within one year

	2020	2019
	£	£
Trade debtors	15,892	-
Other debtors	-	-
Total	<u>15,892</u>	-

11. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	322	1,607
Social security and other taxes	4,879	3,061
Other creditors	<u>2,513</u>	<u>2,261</u>
Total	<u>7,714</u>	<u>6,929</u>

12. Statement and Summary of Funds

	Balance Brought Forward <i>as restated</i>	Incoming	Outgoing & Transfers	Balance Carried Forward
	£	£	£	£
Unrestricted funds				
General funds	<u>175,429</u>	<u>288,455</u>	<u>(292,609)</u>	<u>171,275</u>
Restricted funds				
NCC grant for Harleston building works	-	30,094	(21,307)	8,787
Other	-	-	-	-
	-	<u>30,094</u>	<u>(21,307)</u>	<u>8,787</u>

The NCC grant for Harleston building works was provided by Norfolk County Council to contribute to the costs of making the part of the building occupied at Harleston Primary School fit for purpose for the new Pre-School including children's bathroom refit, play castle and outdoor play area, new skylight window and external fencing.

13. Analysis of net assets between restricted and unrestricted funds

	Fixed Assets	Other Net Assets	Total
	£	£	£
Restricted funds	-	8,787	8,787
Unrestricted funds	<u>64,410</u>	<u>106,865</u>	171,275
	<u>64,410</u>	<u>115,652</u>	<u>180,062</u>

14. Related Party Transactions

There were no related party transactions during this or the preceding year.

15. Contingent Liability

In November 2020 the charity received a claim from an employee and is currently involved in Employment Tribunal proceedings. At this stage there are no estimates available for the outcome of this case

Alburgh with Denton Pre-School Nursery
Notes to the Financial Statements (continued)
Year Ended 31st August 2020

16. Comparative Statement of Financial Activity (as restated)

	Unrestricted Funds	Restricted Funds	Total Funds 2019
Note	£	£	£
<u>Incoming Resources</u>			
From generated funds			
Voluntary income	36,542	-	36,542
Investment income	50	-	50
Charitable activities	258,886	-	258,886
Other incoming resources	-	-	-
Total incoming Resources	<u>295,478</u>	-	<u>295,478</u>
<u>Resources Expended</u>			
Charitable activities			
Direct charitable expenditure	257,189	-	257,189
Costs of generating funds	1,850	-	1,850
Governance costs	<u>1,436</u>	-	<u>1,436</u>
Total resources expended	<u>260,475</u>	-	<u>260,475</u>
Net (outgoing)/incoming Resources	35,003	-	35,003
Unrealised gains(/losses) on investments	-	-	-
Transfers between funds	-	-	-
Net movement in Funds	35,003	-	35,003
Reconciliation of Funds			
Balances brought forward	<u>140,426</u>	-	<u>140,426</u>
Balances carried forward	<u>175,429</u>	-	<u>175,429</u>









Alburgh with Denton Preschool Nursery Stat Acs 31.08.20

Final Audit Report

2021-10-12

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