

BOSSINGHAM PRE-SCHOOL LTD

England & Wales · Charity number 1156713

Details

Status Registered

Legal form Charitable company

Company number [08698469](#)

Registered 2014-04-15

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

Contact

Address Bossingham Pre School
Bossingham Road
Stelling Minnis
Canterbury
Kent
CT4 6DU

Phone 01227 709156

Email admin@bossinghampreschool.co.uk

Website www.bossinghampreschool.co.uk

Activities

Objects: THE OBJECTS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Provision of childcare and education for children aged 0-5
Provision of childcare during outside of term dates for children aged 4-8

Classification

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

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£118,012	£172,676	-	-
2023-08-31	£246,876	£227,727	-	-
2022-08-31	£176,544	£151,727	-	-
2021-08-31	£88,614	£83,758	-	-
2020-08-31	£53,000	£64,000	-	-

Trustees

Name	Role	Appointed
CAROLYN CHIVERS		2025-01-23
James Barney		2023-06-19
Katy Ford		2023-06-19

BOSSINGHAM PRE-SCHOOL LTD

England & Wales - Charity number 1156713

Accounts

Charity Registration Number: 1156713

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR BOSSINGHAM PRE-SCHOOL LTD**

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR BOSSINGHAM PRE-SCHOOL LTD**

Charity Registration number: 1156713

The board of trustees
Hannah Brown
Kay Leggett
Dr Jonathan Browne
Deborah Semple
Rachel Baker
Philip Reynolds
Julie Simmons
James Barney
Katy Ford

Registered office
Bossingham Road
Stelling Minnis
Canterbury
Kent CT4 6DU

Correspondence office
Bossingham Road
Stelling Minnis
Canterbury
Kent CT4 6DU

Accountants
Ingles Accountancy Limited
Ingles Manor
Castle Hill Avenue
Folkestone
Kent, CT20 2RD

BOSSINGHAM PRESCHOOL LTD TRUSTEES' REPORT

FOR THE YEAR ENDING 31 DECEMBER 2023

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

Objectives and activities

Objects and aims

The objects of the pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

Instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The governing document of the charity is the Preschool Learning Alliance model Memorandum and Articles of Association and is registered as a Limited Company at Companies House.

Recruitment and appointment of trustees

Trustees will be available for re-election at the annual general meeting and will be available for re-election unless they have served on the committee in any capacity for 6 consecutive years. Co-opted members can only serve for 4 consecutive years.

The trustees (who are also the directors of Bossingham PreSchool Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Charities SORP requires the trustees to prepare financial statements for each financial year. Under Charities SORP the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Small companies provision statement.

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Trustee Appointments and resignations from 01 September 2023:

Rachel Baker - appointed on 06 March 2024
Hannah Brown - appointed on 06 March 2024
Dr Jonathan Browne - appointed on 11 June 2024
Pam Burgess - appointed on 06 March 2024
Kay Leggett - appointed on 06 March 2024
Phillip Reynolds - appointed on 06 March 2024
Deborah Semple - appointed on 06 March 2024
Julie Simmons - appointed on 11 September 2023
Karen Norman – appointed on 08 January 2024

Hannah Aylett - resigned on 10 January 2024
Ellie-Louise Clark - resigned on 11 September 2023
Hannah Grove - resigned on 11 September 2023
Scott Guy - resigned on 30 October 2023
Anita Keat - resigned on 29 February 2024
Lauren Keating - resigned on 11 September 2023
Kate Marshall - resigned on 06 March 2024
Gemma Mason - resigned on 06 March 2024
Karen Norman - - resigned on 08 January 2024
Kate Scorey - resigned on 11 September 2023
Sam Thompsett - resigned on 06 March 2024
Ann Wood - resigned on 06 March 2024
Jessica Wood - resigned on 06 March 2024

BOSSINGHAM PRESCHOOL LTD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOSSINGHAM PRESCHOOL LTD

I report to the trustees on my examination of the accounts of Bossingham Pre-School Ltd for the year ended 31 August 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5){b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

Ingles Accountancy Limited
Ingles Manor, Castle Hill Avenue
Folkestone, Kent, CT20 2RD

BOSSINGHAM PRESCHOOL LTD**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL
RECOGNISED GAINS AND LOSSES)**

Income from:	Note	Unrestricted funds	Total 2023	Total 2022
Charitable activities	3	246,834	246,834	176,544
Investment income	4	42	42	-
		<hr/>	<hr/>	<hr/>
		246,876	246,876	176,544
 Expenditure on:				
Charitable activities	5	227,727	227,727	151,727
		<hr/>	<hr/>	<hr/>
		227,727	227,727	151,727
 <hr/>				
Net Income		19,149	19,149	24,817
 <hr/>				
Reconciliation of funds				
Net movement in funds		(19,149)	(19,149)	(24,817)
 <hr/>				
Total carried forward	10	322,163	322,163	303,014

All of the charity's activities derive from continuing operations during the above two periods.

BOSSINGHAM PRE-SCHOOL LTD

**(REGISTRATION NUMBER: 08698469)
BALANCE SHEET AS AT 31 AUGUST 2023**

Fixed assets	Note	2023	2022
Tangible assets	6	268,505	224,186
Current assets			
Debtors	7	-	-
Cash at bank and in hand	8	64,515	78,828
		<hr/>	<hr/>
		333,020	303,014
Creditors			
Amounts falling due within one year	9	10,857	-
		<hr/>	<hr/>
Net Assets		322,163	303,014
Funds to the charity			
Unrestricted funds		322,163	303,014
		<hr/>	<hr/>
Total funds		322,163	303,014

For the financial year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small company's regime.

Approved by:

.....

BOSSINGHAM PRESCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Bossingham Road
Stelling Minnis
Canterbury
Kent CT4 6DU

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Bossingham PreSchool Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Investment income

Bank interest is recognised as the only investment income.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore, it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold interest in land and buildings	Not depreciated
Fixtures, fittings and equipment	Between 5 and 10 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Pensions Policy

Pension costs and other post-retirement benefits. The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BOSSINGHAM PRE-SCHOOL LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

3 Income from charitable activities

	Unrestricted funds	Total 2023	Total 2022
Bossingham Pre-School	246,834	246,834	176,544

4 Investment income

	Unrestricted funds	Total 2023	Total 2022
Bank Interest	42	42	-

5 Expenditure on charitable activities

	Unrestricted funds	Total 2023	Total 2022
Cost of sales - Purchases	8,452	8,452	120,386
Wages and salaries	182,140	182,140	776
Staff training and welfare	240	240	1,339
Entertaining	304	304	2,837
Rates	1,101	1,101	521
Cleaning	999	999	2
Telephone and fax	455	455	159
Stationery and printing	301	301	444
Subscriptions	992	992	1,910
General - Insurance	1,837	1,837	325
Repairs and maintenance	5,814	5,814	3,577
Depreciation	6,635	6,635	1,110
Donations	34	34	58
Sundry expenses	12,295	12,295	12,972
Accountancy fees	1,500	1,500	1,953
Consultancy fees	4,171	4,171	2,685
Advertising and PR	457	457	673
	227,727	227,727	151,727

6 Tangible fixed assets

	Land and buildings	Furniture and equipment	Total
Cost			
At 01 Septmeber 2022	219,748	5,548	225,296
Additions	50,954	-	50,954
At 31 August 2023	270,702	5,548	276,250
Depreciation			
At 01 Septmeber 2022	-	1,110	1,110
Charges for the year	6,635	-	6,635
At 31 August 2023	6,635	1,110	7,745
Net book value			
At 31 August 2023	264,067	4,438	268,505
At 31 August 2022	219,748	4,438	224,186

7 Debtors					
			Total 2023		Total 2022
			-		-
8 Cash and cash equivalents			Total 2023		Total 2022
Cash at bank			64,515		78,828
9 Creditors: amounts falling due within one year			Total 2023		Total 2022
Deferred income			440		-
Accruals			6,500		
Other creditors			3,917		
10 Funds					
		Balance at 01 September 2022	Incoming resources	Resources expended	Balance at 31 August 2023
General		303,014	246,876	227,727	322,163

Related Party Disclosures

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

Trustees' Remuneration and Benefits

During the year, no Trustees received any remuneration in their role as Trustee. (2021- Nil).
Trustees' expenses

During the year, the Charity reimbursed Trustees £0 (2021 - £Nil) for expenses incurred.

Staff Costs

The average monthly number of employees during the year was as follows:

10 (as per company accounts)

No employees received emoluments in excess of £60,000.

BOSSINGHAM PRE-SCHOOL LTD

England & Wales - Charity number 1156713

Accounts

**BOSSINGHAM PRESCHOOL LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

**BOSSINGHAM PRESCHOOL LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
CONTENTS**

	Page
Company information	3
Directors' report	4
Income statement	5
Statement of financial position	6
Notes to the accounts	7
Detailed profit and loss account	9

BOSSINGHAM PRESCHOOL LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2022

Directors	Ryan Cursons Lucy Everett Marc Everett Anita Keat Nikolett Megyeri Elizabeth Shilling Amy Cursons
Company Number	08698469 (England and Wales)
Registered Office	BOSSINGHAM PRESCHOOL BOSSINGHAM ROAD STELLING MINNIS CANTERBURY KENT CT4 6DU
Accountants	Ingles Accountancy Limited Ingles Manor Castle Hill Avenue Folkestone Kent CT20 2RD

BOSSINGHAM PRESCHOOL LTD
(COMPANY NO: 08698469 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 August 2022.

Directors

Anita Keat held office during the whole of the period.

The following directors were appointed during the period:

Ryan Cursons was appointed on 22 October 2021.

Lucy Everett was appointed on 22 October 2021.

Marc Everett was appointed on 22 October 2021.

Nikolett Megyeri was appointed on 22 October 2021.

Elizabeth Shilling was appointed on 22 October 2021.

Amy Cursons was appointed on 25 February 2022.

Clare Morris resigned on 25 February 2022.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....

Anita Keat
Director

Approved by the board on: 30 September 2022

BOSSINGHAM PRESCHOOL LTD
INCOME STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2022

	2022	2021
	£	£
Turnover	176,544	81,565
Administrative expenses	(151,727)	(83,758)
Other operating income	-	7,049
Operating profit	<u>24,817</u>	<u>4,856</u>
Profit on ordinary activities before taxation	<u>24,817</u>	<u>4,856</u>
Tax on profit on ordinary activities	-	-
Profit for the financial year	<u><u>24,817</u></u>	<u><u>4,856</u></u>

BOSSINGHAM PRESCHOOL LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	224,186	220,717
Current assets			
Cash at bank and in hand		78,828	57,930
Creditors: amounts falling due within one year	5	-	(450)
Net current assets		<u>78,828</u>	<u>57,480</u>
Net assets		<u>303,014</u>	<u>278,197</u>
Capital and reserves			
Profit and loss account		<u>303,014</u>	<u>278,197</u>
Shareholders' funds		<u>303,014</u>	<u>278,197</u>

For the year ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 30 September 2022 and were signed on its behalf by

Anita Keat
 Director

Company Registration No. 08698469

BOSSINGHAM PRESCHOOL LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Statutory information

BOSSINGHAM PRESCHOOL LTD is a private company, limited by shares, registered in England and Wales, registration number 08698469. The registered office is BOSSINGHAM PRESCHOOL BOSSINGHAM ROAD, STELLING MINNIS, CANTERBURY, KENT, CT4 6DU.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

These financial statements for the year ended 31 August 2022 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 September 2020.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

4 Tangible fixed assets

	Land & buildings	Plant & machinery	Total
	£	£	£
Cost or valuation			
At 1 September 2021	219,748	969	220,717
Additions	-	4,579	4,579
At 31 August 2022	219,748	5,548	225,296
Depreciation			
Charge for the year	-	1,110	1,110
At 31 August 2022	-	1,110	1,110
Net book value			
At 31 August 2022	219,748	4,438	224,186
At 31 August 2021	219,748	969	220,717

5 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	-	450

**BOSSINGHAM PRESCHOOL LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

6 Average number of employees

During the year the average number of employees was 10 (2021: 10).

BOSSINGHAM PRESCHOOL LTD
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022

This schedule does not form part of the statutory accounts.

	2022	2021
	£	£
Turnover		
Sales	176,544	81,565
Administrative expenses		
Wages and salaries	120,386	65,376
Pensions	-	2,295
Staff training and welfare	776	408
Rent	-	2,879
Rates	1,339	-
Light and heat	2,837	-
Telephone and fax	521	456
Postage	2	-
Stationery and printing	159	-
Subscriptions	444	605
Insurance	1,910	1,715
Software	325	-
Repairs and maintenance	3,577	1,633
Depreciation	1,110	-
Donations	58	-
Sundry expenses	12,972	7,869
Accountancy fees	1,953	522
Consultancy fees	2,685	-
Advertising and PR	673	-
	151,727	83,758
Other operating income		
Other operating income	-	7,049
Operating profit	24,817	4,856
Profit on ordinary activities before taxation	24,817	4,856

BOSSINGHAM PRE-SCHOOL LTD

England & Wales - Charity number 1156713

Accounts

**BOSSINGHAM PRESCHOOL LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

**BOSSINGHAM PRESCHOOL LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
CONTENTS**

	Page
Company information	3
Directors' report	4
Income statement	5
Statement of financial position	6
Notes to the accounts	7
Detailed profit and loss account	9

BOSSINGHAM PRESCHOOL LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2021

Directors	Ryan Cursors Lucy Everett Marc Everett Anita Keat Nikolett Megyeri Elizabeth Shilling
Company Number	08698469 (England and Wales)
Registered Office	BOSSINGHAM PRESCHOOL BOSSINGHAM ROAD STELLING MINNIS CANTERBURY KENT CT4 6DU
Accountants	Ingles Accountancy Limited Ingles Manor Castle Hill Avenue Folkestone Kent CT20 2RD

BOSSINGHAM PRESCHOOL LTD
(COMPANY NO: 08698469 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 August 2021.

Directors

Anita Keat was appointed on 8 March 2021.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....
Anita Keat
Director

Approved by the board on: 27 May 2022

BOSSINGHAM PRESCHOOL LTD
INCOME STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2021

	2021	2020
	£	£
Turnover	81,565	-
Administrative expenses	(83,758)	-
Other operating income	7,049	-
	<hr/>	<hr/>
Operating profit	4,856	-
	<hr/>	<hr/>
Profit on ordinary activities before taxation	4,856	-
	<hr/>	<hr/>
Tax on profit on ordinary activities	-	-
	<hr/>	<hr/>
Profit for the financial year	4,856	-
	<hr/> <hr/>	<hr/> <hr/>

BOSSINGHAM PRESCHOOL LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	220,717	220,717
Current assets			
Debtors	5	-	98
Cash at bank and in hand		57,930	53,600
		<u>57,930</u>	<u>53,698</u>
Creditors: amounts falling due within one year	6	(450)	(1,074)
Net current assets		<u>57,480</u>	<u>52,624</u>
Net assets		<u>278,197</u>	<u>273,341</u>
Capital and reserves			
Profit and loss account		<u>278,197</u>	<u>273,341</u>
Shareholders' funds		<u>278,197</u>	<u>273,341</u>

For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 27 May 2022 and were signed on its behalf by

Anita Keat
 Director

Company Registration No. 08698469

BOSSINGHAM PRESCHOOL LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

1 Statutory information

BOSSINGHAM PRESCHOOL LTD is a private company, limited by shares, registered in England and Wales, registration number 08698469. The registered office is BOSSINGHAM PRESCHOOL BOSSINGHAM ROAD, STELLING MINNIS, CANTERBURY, KENT, CT4 6DU.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

These financial statements for the year ended 31 August 2021 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 September 2019.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

4 Tangible fixed assets

	Land & buildings	Plant & machinery	Total
	£	£	£
Cost or valuation			
At 1 September 2020	219,748	969	220,717
At 31 August 2021	219,748	969	220,717
Depreciation			
At 31 August 2021	-	-	-
Net book value			
At 31 August 2021	219,748	969	220,717
At 31 August 2020	219,748	969	220,717

5 Debtors

	2021	2020
	£	£
Amounts falling due within one year		
Trade debtors	-	98

BOSSINGHAM PRESCHOOL LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

6 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	-	1,074
Accruals	450	-
	<u>450</u>	<u>1,074</u>
	<u><u>450</u></u>	<u><u>1,074</u></u>

7 Average number of employees

During the year the average number of employees was 0 (2020: 0).

BOSSINGHAM PRESCHOOL LTD
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2021

This schedule does not form part of the statutory accounts.

	2021	2020
	£	£
Turnover		
Sales	81,565	-
Administrative expenses		
Wages and salaries	65,376	-
Pensions	2,295	-
Staff training and welfare	408	-
Rent	2,879	-
Telephone and fax	456	-
Subscriptions	605	-
Insurance	1,715	-
Repairs and maintenance	1,633	-
Sundry expenses	7,869	-
Accountancy fees	522	-
	83,758	-
Other operating income		
Other operating income	7,049	-
Operating profit	4,856	-
Profit on ordinary activities before taxation	4,856	-

BOSSINGHAM PRE-SCHOOL LTD

England & Wales - Charity number 1156713

Accounts

Company registration number: 08698469

Charity registration number: 1156713

Bossingham PreSchool Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2020

Vine Consultancy
Ash
Canterbury
Kent
CT3 2AU

Bossingham PreSchool Ltd

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 14

Bossingham PreSchool Ltd

Reference and Administrative Details

Trustees	Clare Morris Clare Bristow Anita Keat Kerian Brodie Ellen Sole Rebecca Maisey
Principal Office	Bossingham Road Stelling Minnis Canterbury Kent CT4 6DU The charity is incorporated in England and Wales.
Company Registration Number	08698469
Charity Registration Number	1156713
Independent Examiner	Vine Consultancy Pippin Close Ash Canterbury Kent CT3 2AU

Bossingham PreSchool Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2020.

Objectives and activities

Objects and aims

The objects of the pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.

Instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The governing document of the charity is the Preschool Learning Alliance model Memorandum and Articles of Association and is registered as a Limited Company at Companies House.

Recruitment and appointment of trustees

Trustees are appointed for 1 year at the annual general meeting and will be available for re-election unless they have served on the committee in any capacity for 6 consecutive years. Co-opted members can only serve for 4 consecutive years.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Bossingham PreSchool Ltd

Trustees' Report

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The trustees (who are also the directors of Bossingham PreSchool Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity 31/08/2021 and signed on its behalf by:


Clare Bristow, Aug 31, 2021 15:38 GMT+1

C Bristow
Trustee

Bossingham PreSchool Ltd

Independent Examiner's Report to the trustees of Bossingham PreSchool Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 5 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of Bossingham PreSchool Ltd (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Bossingham PreSchool Ltd are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Bossingham PreSchool Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....
Leah De Silva

Vine Consultancy
Pippin Close
Ash Canterbury
Kent
CT3 2AU

Date: 23rd August 2021

Bossingham PreSchool Ltd

Statement of Financial Activities for the Year Ended 31 August 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Charitable activities	3	53,134	53,134
Investment income	4	181	181
Total income		53,315	53,315
Expenditure on:			
Charitable activities	5	(64,604)	(64,604)
Total expenditure		(64,604)	(64,604)
Net income		(11,289)	(11,289)
Net movement in funds		(11,289)	(11,289)
Reconciliation of funds			
Total funds brought forward		286,778	286,778
Total funds carried forward	14	274,504	274,504
	Note	Unrestricted funds £	Total 2019 £
Income and Endowments from:			
Charitable activities	3	93,168	93,168
Investment income	4	70	70
Total income		93,238	93,238
Expenditure on:			
Charitable activities	5	(90,122)	(90,122)
Total expenditure		(90,122)	(90,122)
Net income		3,116	3,116
Net movement in funds		3,116	3,116
Reconciliation of funds			
Total funds brought forward		283,662	283,662
Total funds carried forward	14	286,778	286,778

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 14.

Bossingham PreSchool Ltd
(Registration number: 08698469)
Balance Sheet as at 31 August 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	10	220,717	220,986
Current assets			
Debtors	11	98	627
Cash at bank and in hand	12	<u>53,600</u>	<u>66,497</u>
		53,698	67,124
Creditors: Amounts falling due within one year	13	<u>89</u>	<u>(1,332)</u>
Net current assets		<u>53,787</u>	<u>65,792</u>
Net assets		<u>274,504</u>	<u>286,778</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>274,504</u>	<u>286,778</u>
Total funds	14	<u>274,504</u>	<u>286,778</u>

For the financial year ending 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small company's regime.

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on

31/08/2021 and signed on their behalf by:


Clare Bristow Aug 31, 2021 15:38 GMT+1

 C Bristow
 Trustee

Bossingham PreSchool Ltd

Notes to the Financial Statements for the Year Ended 31 August 2020

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Bossingham Road
Stelling Minnis
Canterbury
Kent
CT4 6DU

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Bossingham PreSchool Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Bossingham PreSchool Ltd

Notes to the Financial Statements for the Year Ended 31 August 2020

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold interest in land and buildings	Not depreciated
Fixtures, fittings and equipment	Between 5 and 10 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Bossingham PreSchool Ltd

Notes to the Financial Statements for the Year Ended 31 August 2020

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Bossingham PreSchool Ltd

Notes to the Financial Statements for the Year Ended 31 August 2020

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded, or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Bossingham PreSchool Ltd

Notes to the Financial Statements for the Year Ended 31 August 2020

3 Income from charitable activities

	Unrestricted funds	Total 2020	Total 2019
	General £	£	£
Bossingham Pre-School	<u>53,134</u>	<u>53,134</u>	<u>93,168</u>

4 Investment income

	Unrestricted funds	Total 2020	Total 2019
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>181</u>	<u>181</u>	<u>70</u>

Bossingham PreSchool Ltd

Notes to the Financial Statements for the Year Ended 31 August 2020

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2020 £	Total 2019 £
Equipment and resources		3,687	3687	9,261
Wages and salaries		50,470	50,470	66,827
Staff training		108	108	1,086
Rates		-	-	728
Water rates		-	-	438
Light, heat and power and Water		2,218	2,218	1,370
Insurance		1,497	1,497	1,481
Repairs and maintenance		680	680	1,050
Telephone and internet		477	477	-
Computer software and maintenance costs		490	490	801
Printing, postage and stationery		410	410	1,085
Registration and subscription fees		263	263	316
Sundry expenses		15	15	405
Cleaning		293	293	417
Advertising		1,408	1,408	1,446
Legal and professional fees		370	370	262
Depreciation, amortisation and other similar costs		269	269	399
Governance costs	6	1,950	600	600
		<u>64,604</u>	<u>64,604</u>	<u>90,122</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2020 £
Independent examiner fees		
Examination of the financial statements	600	600
	<u>600</u>	<u>600</u>

Bossingham PreSchool Ltd

Notes to the Financial Statements for the Year Ended 31 August 2020

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2020	2019
	£	£
Depreciation of fixed assets	<u>269</u>	<u>399</u>

8 Independent examiner's remuneration

	2020
	£
Examination of the financial statements	<u>600</u>

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings	Furniture and equipment	Total
	£	£	£
Cost			
At 1 September 2019	219,748	2,808	222,556
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2020	<u>219,748</u>	<u>2,808</u>	<u>222,556</u>
Depreciation			
At 1 September 2019	-	1,570	1,570
Charge for the year	<u>-</u>	<u>269</u>	<u>269</u>
At 31 August 2020	<u>-</u>	<u>1,839</u>	<u>1,839</u>
Net book value			
At 31 August 2020	<u>219,748</u>	<u>969</u>	<u>220,717</u>
At 31 August 2019	<u>219,748</u>	<u>1,238</u>	<u>220,986</u>

11 Debtors

	2020	2019
	£	£
Prepayments	<u>98</u>	<u>627</u>

12 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	<u>53,600</u>	<u>66,497</u>

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	-	-
Other taxation and social security	(1,520)	379
Other creditors	167	162
Accruals	<u>1,263</u>	<u>791</u>
	<u>(89)</u>	<u>1,332</u>

14 Funds

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Unrestricted funds				
General	<u>286,778</u>	<u>53,315</u>	<u>(64,604)</u>	<u>275,489</u>

	Balance at 1 September 2018 £	Incoming resources £	Resources expended £	Balance at 31 August 2019 £
Unrestricted funds				
General	<u>283,662</u>	<u>93,238</u>	<u>(90,122)</u>	<u>286,778</u>



Annual report and Financial Statements YE 31.08.20

Final Audit Report

2021-08-31

Created:	2021-08-31
By:	Leah De Silva (desilvaleah01@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAALSHE4zTx6FOPn-Mv6SEjSNYh3n5ngXec

"Annual report and Financial Statements YE 31.08.20" History

-  Document created by Leah De Silva (desilvaleah01@gmail.com)
2021-08-31 - 12:56:59 PM GMT
-  Document emailed to Clare Bristow (cbbristow@yahoo.co.uk) for signature
2021-08-31 - 12:57:51 PM GMT
-  Email viewed by Clare Bristow (cbbristow@yahoo.co.uk)
2021-08-31 - 2:37:13 PM GMT
-  Document e-signed by Clare Bristow (cbbristow@yahoo.co.uk)
Signature Date: 2021-08-31 - 2:38:29 PM GMT - Time Source: server
-  Agreement completed.
2021-08-31 - 2:38:29 PM GMT