

Charity Registration Number: 1156713

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



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UNAUDITED FINANCIAL STATEMENTS  
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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)**

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

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

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:

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# **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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**

	<b>Unrestricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
Bossingham Pre-School	246,834	246,834	176,544

**4 Investment income**

	<b>Unrestricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
Bank Interest	42	42	-

**5 Expenditure on charitable activities**

	<b>Unrestricted funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
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
	<b>227,727</b>	<b>227,727</b>	<b>151,727</b>

**6 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Furniture and equipment</b>	<b>Total</b>
<b>Cost</b>			
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
<b>Depreciation</b>			
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
<b>Net book value</b>			
At 31 August 2023	264,067	4,438	268,505
At 31 August 2022	219,748	4,438	224,186

**7 Debtors**

<b>Total 2023</b>	<b>Total 2022</b>
-	-

**8 Cash and cash equivalents**

<b>Total 2023</b>	<b>Total 2022</b>
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Cash at bank	64,515	78,828
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**9 Creditors: amounts falling due within one year**

<b>Total 2023</b>	<b>Total 2022</b>
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Deferred income	440	-
Accruals	6,500	
Other creditors	3,917	

**10 Funds**

	<b>Balance at 01 September 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 August 2023</b>
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.