AVON SMALL SAINTS PRE-SCHOOL

England & Wales · Charity number 1160180

Details

Status	Registered
Legal form	CIO
Registered	2015-01-27
Register	View on the Charity Commission register

Contact

Address	Netheravon C Of E Primary School High Street Netheravon Salisbury SP4 9PJ
Phone	01980671681
Email	finance@avonsmallsaints.com
Website	www.avonsmallsaints.com

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; AND(6)FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Avon Small Saints Preschool is a charity run setting. We work with children aged 2-5yrs and follow EYFS guidance

Classification

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

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£123,538	£106,816	-	-
2024-08-31	£131,898	£132,760	-	-
2023-08-31	£108,981	£100,411	-	-
2022-08-31	£106,288	£109,975	-	-
2021-08-31	£103,984	£109,432	-	-
2020-08-31	£82,893	£95,752	-	-

Trustees

Name	Role	Appointed
Tyree Pulman		2019-09-07

AVON SMALL SAINTS PRE-SCHOOL

England & Wales - Charity number 1160180

Accounts

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025
FOR

AVON SMALL SAINTS PRE-SCHOOL

AVON SMALL SAINTS PRE-SCHOOL

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for year ended 31st August 2025

AVON SMALL SAINTS PRE-SCHOOL

CHARITY INFORMATION
for year ended 31st August 2025

TRUSTEES:	
	Tyree Pulman
CHARITY OFFICES:	c/o All Saints C of E Primary School High Street Netheravon Wiltshire SP4 9PJ
CHARITY NUMBER:	1160180
INDEPENDENT EXAMINER:	EP Services Ltd 2D-2E Fitz Gilbert Court Castledown Business Park Ludgershall Wiltshire SP11 9FA

AVON SMALL SAINTS PRE-SCHOOL

REPORT OF THE TRUSTEES
for year ended 31st August 2025

INTRODUCTION

CHAIRMAN'S REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution, Objects and Policies

This organisation is a Charitable Incorporated Organisation (CIO) governed by a constitution. The Board of Trustees is made up of parents of children attending the setting.

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; and
(6) furthering the aims of the pre-school learning alliance.

Trustee Induction and Training

New trustees are provided with: the NCVO Good Trustee Guide, the Charity's Charter, Minutes of the last Trustees meeting, latest accounts, risk assessments, forecast of finances throughout the year and the business plan. The Chairman of Trustees and the manager of the setting both invite the new Trustee to meet them for an induction.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. The major risks to the charity are risk of loss of facilities, income changes due to fluctuation in numbers on role and inflationary effects on expenditure. The setting must keep in line with wage increases such as the National minimum wage and National living wage.

ACHIEVEMENTS AND PERFORMANCE

During the period we invested in improving safety in the garden by making it more secure. This has allowed us to invest in improving our outdoor space with new equipment for the children to enjoy. We have also improved technology for staff for better communication with parents.

We believe our biggest asset is our staff therefore staff training and development is essential every year. We continue to invest in improving staff knowledge by organising training courses both online and attended courses. We have also recruited new BANK staff to help ease pressure on contracted staff and help cover any sickness without impacting the setting.

Public benefit

The trustees have given due regard to the Charity Commission's guidance on reporting public benefit when planning the charity's activities, in accordance with sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

Our charitable activity is the provision of childcare for children aged 2-5 years and we follow EYFS guidance.

AVON SMALL SAINTS PRE-SCHOOL

REPORT OF THE TRUSTEES
for year ended 31st August 2025

FINANCIAL REVIEW

The pre-school is run on a non-profit-making self-financing basis.

79% of the nursery income comes from Wiltshire County Council for the provision of free entitlement and inclusion funding. The remainder of our income is from parents/carers to cover fees, school trips and uniform.

As the nursery benefits from relatively low overheads, the day-to-day largest expense to the nursery is staff payroll costs.

The Charity bank account was maintained by the nursery manager, overseen by the Trustees and the Charity Accountants (EP Tax).

At the end of the year the charity bank balance was £43,205. They had a balance of Petty cash of £0.
The Revolut Card balance of £396 has been brought forward from the previous years. This card was held in the name of a former committee member, and despite repeated efforts, the charity has been unable to obtain the relevant statements or recover the funds. As a result, the £396 remains unaccounted for.

Reserves Policy

The charity reserves policy is to hold in reserves three months operating costs. These reserves are required in case of redundancy, a location move or other unforeseen circumstances.

Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:

TRUSTEE Tyree Pulham

TRUSTEE

Dated: 02/07/26

AVON SMALL SAINTS PRE-SCHOOL

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF AVON SMALL SAINTS PRE-SCHOOL

I have examined the financial statements of **AVON SMALL SAINTS PRE-SCHOOL** for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity’s trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner’s statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a ‘true and fair’ view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tarlia Knight FCCA
EP Services Ltd
2D-2E Fitz Gilbert Court
Ludgershall
Wiltshire
SP11 9FA

Dated:

AVON SMALL SAINTS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2025

	Notes	2025			2024
INCOME & EXPENDITURE		£ **Unrestricted**	£ **Restricted**	£ **Total**	£ **Total**
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income					
Grants and donations		-	-	-	0
Activities for generating funds					
Fundraising		-	-	-	0
Incoming resources from charitable Activities:					
Attendance fees	2	122,875		122,875	130,970
Sundry income		660		660	863
Other incoming resources		3		3	65
Total incoming resources		**123,538**		**123,538**	**131,898**
RESOURCES EXPENDED					
Charitable activities					
Operating costs	3	105,300	-	105,300	130,531
Governance costs	4	1,516	-	1,516	2,229
Total resources expended		**106,816**	**-**	**106,816**	**132,760**
NET INCOMING/(OUTGOING) RESOURCES		**16,722**		**16,722**	**(862)**
Total funds brought forward at 1 Sep 24		30,345	-	30,345	31,207
TOTAL FUNDS CARRIED FORWARD AT 31 August 25		**47,067**	**-**	**47,067**	**30,345**

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

AVON SMALL SAINTS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2025

BALANCE SHEET
31 August 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS:					
Equipment	6		4,017		3,263
CURRENT ASSETS:					
Debtors	7	1,312		906	
Cash at bank and in hand		43,206		27,542	
		44,518			28,448
CREDITORS: Amounts falling due within one year	8	(1,468)		(1,366)	
NET CURRENT ASSETS:			43,050		27,082
TOTAL ASSETS LESS CURRENT LIABILITIES:			47,067		30,345
FUNDS:					
Unrestricted funds: general expenses		47,067			30,345
		47,067			30,345

ON BEHALF OF THE TRUSTEES:

TRUSTEE Tyree Pulham

TRUSTEE

Dated: 02/07/26

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2025

1. **ACCOUNTING POLICIES**

Accounting convention
The financial statements have been prepared under the Charities Act 2011 on the historical cost convention, except investment assets that are carried at market value. The financial statements are prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: Charities SORP 2016 FRS102.

The charity has taken advantage of the exemption in Financial Reporting Standard 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small charity.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources
All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or when the donor has imposed conditions which must be met before the charity has unconditional entitlement. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets
Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Expenditure incurred on play equipment is treated as a revenue expense as although some of the equipment may be of a higher value it has a short life due to the extensive use that it receives from the children.

Income and funds policy
Voluntary income and donations are accounted for as received by the charity.

Value added tax
Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Governance costs
Governance costs include all expenditure which is not directly related to the charitable activity. This includes accountancy fees and trustees meeting expenses.

ACCOUNTING POLICIES continued

Intangible income
The Preschool occupies premises within the school ground at a reduced rate of rent. The Trustees consider that the financial saving cannot be quantified with reasonable accuracy and therefore no adjustment has been made in the SOFA.

2. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Attendance Fees	25,902	-	25,902	22,994
Wiltshire County Council	96,973	-	96,973	107,976
	122,875	-	122,875	130,970

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

	2025 Cost	2024 Cost
	£	£
Staff Wages (note 5)	82,678	103,434
Snack	1,913	1,570
Stationary, Printing & Postage	285	475
Resources & Small Equipment		977
Employers National Insurance	433	373
Staff Pension	1,371	1,696
Telephone & Broadband	627	591
Staff Training, Welfare & DBS & Travel	893	744
Rent & Rates	-	-
Electric	3,600	7,781
Staff Entertainment	368	725
External Activities	-	-
Uniform	187	407
Insurance	1,902	838
Waste Collection	1,031	1,146
Advertising	229	179
Repairs & Maintenance	1,034	3,412
Subscriptions & Software & IT Consumables	5,725	5,046
Cleaning & personal hygiene	2,076	120
Sundry/Miscellaneous	-	-
Depreciation	848	881
Bank Charges	98	122
Charitable Donations	0	13
	105,300	130,531

4. GOVERNANCE COSTS

This is stated after charging:

	2025	2024
	£	£
Accountancy Fees	1,517	2,229

5. STAFF COSTS

No remuneration or reimbursed expenses were paid to trustees, or persons closely connected with them, in the period. No employee received a salary in excess of £60,000 in the current or previous years.

6. FIXED ASSETS

	Fixtures and Fittings	Leasehold Improvements
Cost/Value		
At 1st September 2024	9677	2,173
Additions	302	1,300
Disposals	-	-
At 31st August 2025	9,979	3,473
Depreciation		
At 1st September 2024	8,587	
Charge for year	502	347
Disposals	-	
At 31st August 2025	9088	347
Net Book Value		
At 31st August 2024	1,090	2,173
At 31st August 2025	891	3,126

Depreciation is charged in the accounts for fixture and fittings at 25% on cost using the straight-line method. Leasehold improvements is depreciated at 10% using the straight-line method.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors: Prepayments	916	511
Revolut Card		
	395	395

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
PAYE and national insurance	385	285
Pension Contributions	73	73
Net Wages	-	-
Other creditors	-	-
Accruals	1,008	1,008
	1,467	1,366

Accounts

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2024

FOR

AVON SMALL SAINTS PRE-SCHOOL

AVON SMALL SAINTS PRE-SCHOOL

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for year ended 31st August 2024

AVON SMALL SAINTS PRE-SCHOOL

CHARITY INFORMATION
for year ended 31st August 2024

TRUSTEES:	
	Tyree Pulman
CHARITY OFFICES:	c/o All Saints C of E Primary School High Street Netheravon Wiltshire SP4 9PJ
CHARITY NUMBER:	1160180
INDEPENDENT EXAMINER:	EP Services Ltd 2D-2E Fitz Gilbert Court Castledown Business Park Ludgershall Wiltshire SP11 9FA

REPORT OF THE TRUSTEES
for year ended 31st August 2024

INTRODUCTION

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution, Objects and Policies

This organisation is a Charitable Incorporated Organisation (CIO) governed by a constitution. The Board of Trustees is made up of parents of children attending the setting.

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;
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(6) furthering the aims of the pre-school learning alliance.

Trustee Induction and Training

New trustees are provided with: the NCVO Good Trustee Guide, the Charity's Charter, Minutes of the last Trustees meeting, latest accounts, risk assessments, forecast of finances throughout the year and the business plan. The Chairman of Trustees and the manager of the setting both invite the new Trustee to meet them for an induction.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. The major risks to the charity are risk of loss of facilities, income changes due to fluctuation in numbers on role and inflationary effects on expenditure. The setting must keep in line with wage increases such as the National minimum wage and National living wage.

ACHIEVEMENTS AND PERFORMANCE

During the period we had a revamp of our Kitchen. We replaced the entire kitchen and changed the layout to provide more learning opportunities for the children and have them involved preparing the food they eat. We had a successful grant campaign through Tesco to help raise funds towards this.

We believe our biggest asset is our staff therefore staff training and development is essential every year. We continue to invest in improving staff knowledge by organising training courses both online and attended courses. All members of staff have now attended their first aid training and staff also attended a SENCO course to improve staff understanding.

Public benefit

The trustees have given due regard to the Charity Commission's guidance on reporting public benefit when planning the charity's activities, in accordance with sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

Our charitable activity is the provision of childcare for children aged 2-5 years and we follow EYFS guidance.

FINANCIAL REVIEW

The pre-school is run on a non-profit-making self-financing basis.

82% of the nursery income comes from Wiltshire County Council for the provision of free entitlement and inclusion funding. The remainder of our income is from parents/carers to cover fees, school trips and uniform.

As the nursery benefits from relatively low overheads, the day-to-day largest expense to the nursery is staff payroll costs.

The Charity bank account was maintained by the nursery manager, overseen by the Trustees and the Charity Accountants (EP Tax).

At the end of the year the charity bank balance was £27,542. They had a balance of Petty cash of £0.
The Revolut Card balance of £396 has been brought forward from the previous years. This card was held in the name of a former committee member, and despite repeated efforts, the charity has been unable to obtain the relevant statements or recover the funds. As a result, the £396 remains unaccounted for.

Reserves Policy

The charity reserves policy is to hold in reserves three months operating costs. These reserves are required in case of redundancy, a location move or other unforeseen circumstances.

Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:

TRUSTEE Tyree Pulham

TRUSTEE

Dated: 10/11/2025

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF AVON SMALL SAINTS PRE-SCHOOL

I have examined the financial statements of **AVON SMALL SAINTS PRE-SCHOOL** for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tarlia Knight FCCA
EP Services Ltd
2D-2E Fitz Gilbert Court
Ludgershall
Wiltshire
SP11 9FA

Dated:

AVON SMALL SAINTS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2024

	Notes	2024			2023
INCOME & EXPENDITURE		£ **Unrestricted**	£ **Restricted**	£ **Total**	£ **Total**
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income					
Grants and donations		-	-	-	0
Activities for generating funds					
Fundraising		-	-	-	0
Incoming resources from charitable Activities:					
Attendance fees	2	130,970		130,970	108,218
Sundry income		863		863	679
Other incoming resources		65		65	84
Total incoming resources		**131,898**		**131,898**	**108,981**
RESOURCES EXPENDED					
Charitable activities					
Operating costs	3	130,531	-	130,531	98,900
Governance costs	4	2,229	-	2,229	1,511
Total resources expended		**132,760**	**-**	**132,760**	**100,411**
NET INCOMING/(OUTGOING) RESOURCES		**(862)**		**(862**	**8,570**
Total funds brought forward at 1 Sep 23		31,207	-	31,207	22,637
TOTAL FUNDS CARRIED FORWARD AT 31 August 24		**30,345**	**-**	**30,345**	**31,207**

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2024

BALANCE SHEET
31 August 2024

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS:					
Equipment	6		3,263		1,295
CURRENT ASSETS:					
Debtors	7	906		396	
Cash at bank and in hand		27,542		31,066	
		28,448			31,462
CREDITORS: Amounts falling due within one year	8	(1,366)		(1,550)	
NET CURRENT ASSETS:			27,082		29,912
TOTAL ASSETS LESS CURRENT LIABILITIES:			30,345		31,207
FUNDS:					
Unrestricted funds: general expenses		30,345			31,207
		30,345			31,207

ON BEHALF OF THE TRUSTEES:

TRUSTEE Tyree Pulham

TRUSTEE

Dated: 10/11/2025

The notes form part of these financial statements

1. **ACCOUNTING POLICIES**

Accounting convention
The financial statements have been prepared under the Charities Act 2011 on the historical cost convention, except investment assets that are carried at market value. The financial statements are prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: Charities SORP 2016 FRS102.

The charity has taken advantage of the exemption in Financial Reporting Standard 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small charity.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources
All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or when the donor has imposed conditions which must be met before the charity has unconditional entitlement. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets
Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Expenditure incurred on play equipment is treated as a revenue expense as although some of the equipment may be of a higher value it has a short life due to the extensive use that it receives from the children.

Income and funds policy
Voluntary income and donations are accounted for as received by the charity.

Value added tax
Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Governance costs
Governance costs include all expenditure which is not directly related to the charitable activity. This includes accountancy fees and trustees meeting expenses.

ACCOUNTING POLICIES continued

Intangible income
The Preschool occupies premises within the school ground at a reduced rate of rent. The Trustees consider that the financial saving cannot be quantified with reasonable accuracy and therefore no adjustment has been made in the SOFA.

2. **INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Attendance Fees	22,994	-	27,600	27,600
Wiltshire County Council	107,976	-	80,618	80,618
	130,970	-	108,218	108,218

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

	2024 Cost	2023 Cost
	£	£
Staff Wages (note 5)	103,434	84,474
Snack	1,570	2,636
Stationary, Printing & Postage	475	6
Resources & Small Equipment	977	247
Employers National Insurance	373	-
Staff Pension	1696	-
Telephone & Broadband	591	724
Staff Training, Welfare & DBS & Travel	744	1,408
Rent & Rates	-	-
Electric	7,781	(1,669)
Staff Entertainment	725	-
External Activities	-	454
Uniform	407	-
Insurance	83	2,137
Waste Collection	1,146	2,928
Advertising	179	483
Repairs & Maintenance	3,412	1,176
Subscriptions & Software & IT Consumables	5,046	1,930
Cleaning & personal hygiene	120	483
Sundry/Miscellaneous	-	480
Depreciation	881	838
Bank Charges	122	145
Charitable Donations	13	20
	130,531	98,900

4. **GOVERNANCE COSTS**

This is stated after charging:

	2024	2023
	£	£
Accountancy Fees	2,229	1,511

5. STAFF COSTS

No remuneration or reimbursed expenses were paid to trustees, or persons closely connected with them, in the period. No employee received a salary in excess of £60,000 in the current or previous years.

6. FIXED ASSETS

	Fixtures and Fittings	Leasehold Improvements
Cost/Value		
At 1st September 2023	9,001	-
Additions	676	2,173
Disposals	-	-
At 31st August 2024	9,677	2,173
Depreciation		
At 1st September 2023	7,706	-
Charge for year	881	-
Disposals	-	
At 31st August 2024	8,587	
Net Book Value		
At 31st August 2023	1,295	
At 31st August 2024	1,090	2,173

Depreciation is charged in the accounts for fixture and fittings at 25% on cost using the straight-line method. Leasehold improvements is depreciated at 10% using the straight-line method.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors: Prepayments	511	-
Revolut Card	395	395

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2024

	£	£
PAYE and national insurance	285	305
Pension Contributions	73	237
Net Wages	-	-
Other creditors	-	-
Accruals	1,008	1,008
	462	1,550

Accounts

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

FOR

AVON SMALL SAINTS PRE-SCHOOL

AVON SMALL SAINTS PRE-SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS
for year ended 31st August 2023

CHARITY INFORMATION
for year ended 31st August 2023

TRUSTEES:	Denise O'Brien Tyree Pulman
CHARITY OFFICES:	c/o All Saints C of E Primary School High Street Netheravon Wiltshire SP4 9PJ
CHARITY NUMBER:	1160180
INDEPENDENT EXAMINER:	EP Services Ltd 2D-2E Fitz Gilbert Court Castledown Business Park Ludgershall Wiltshire SP11 9FA

AVON SMALL SAINTS PRE-SCHOOL

REPORT OF THE TRUSTEES
for year ended 31st August 2023

INTRODUCTION

CHAIRMAN'S REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution, Objects and Policies

This organisation is a Charitable Incorporated Organisation (CIO) governed by a constitution. The Board of Trustees is made up of parents of children attending the setting.

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; and
(6) furthering the aims of the pre-school learning alliance.

Trustee Induction and Training

New trustees are provided with: the NCVO Good Trustee Guide, the Charity's Charter, Minutes of the last Trustees meeting, latest accounts, risk assessments, forecast of finances throughout the year and the business plan. The Chairman of Trustees and the manager of the setting both invite the new Trustee to meet them for an induction.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. The major risks to the charity are risk of loss of facilities, income changes due to fluctuation in numbers on role and inflationary effects on expenditure. The setting must keep in line with wage increases such as the National minimum wage and National living wage.

ACHIEVEMENTS AND PERFORMANCE

During the period we had replaced our flooring in the main room and the lobby. The lobby area was revamped to be more welcoming to the children and also weather-proofed to stop accidents to the children and damage to the building. This has improved the overall look of the setting while making it safer.

We believe our biggest asset is our staff therefore staff training and development is essential every year. We continue to invest in improving staff knowledge by organising training courses both online and attended courses. All members of staff have now attended their first aid training and staff also attended a SENCO course to improve staff understanding.

Public benefit

The trustees have given due regard to the Charity Commission's guidance on reporting public benefit when planning the charity's activities, in accordance with sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

Our charitable activity is the provision of childcare for children aged 2-5 years and we follow EYFS guidance.

FINANCIAL REVIEW

The pre-school is run on a non-profit-making self-financing basis.

74% of the nursery income comes from Wiltshire County Council for the provision of free entitlement and inclusion funding. The remainder of our income is from parents/carers to cover fees, school trips and uniform.

As the nursery benefits from relatively low overheads, the day-to-day largest expense to the nursery is staff payroll costs.

The Charity bank account was maintained by the nursery manager, overseen by the Trustees and the Charity Accountants (EP Tax).

At the end of the year the charity bank balance was £31,066. They had a balance of Petty cash of £0.
We would like to highlight the Revolut Card balance, which was £396 at the end of the year. This card was in the name of a former committee member, and we have been unable to obtain statements for this period, despite efforts, the charity has been unable to retrieve these statements from the ex-committee member. Consequently, we are unable to account for the £396 and these funds are currently missing.

Reserves Policy

The charity reserves policy is to hold in reserves three months operating costs. These reserves are required in case of redundancy, a location move or other unforeseen circumstances.

Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:

TRUSTEE

TRUSTEE

Dated:

AVON SMALL SAINTS PRE-SCHOOL

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF AVON SMALL SAINTS PRE-SCHOOL

I have examined the financial statements of **AVON SMALL SAINTS PRE-SCHOOL** for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

However, I must point out that the Revolut Card balance was £396 at the end of the year. I have not been able to ascertain the whereabouts of these funds. The card was in the name of a former committee member, and we have been unable to access the necessary information to account for this amount.

Tarlia Knight FCCA
EP Services Ltd
2D-2E Fitz Gilbert Court
Ludgershall
Wiltshire
SP11 9FA

Dated: 18/07/2024

AVON SMALL SAINTS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2023

	Notes	2023			2022
INCOME & EXPENDITURE		£ **Unrestricted**	£ **Restricted**	£ **Total**	£ **Total**
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income					
Grants and donations		-	-	-	0
Activities for generating funds					
Fundraising		-	-	-	0
Incoming resources from charitable Activities:					
Attendance fees	2	108,218		108,218	106,108
Sundry income		679		679	178
Other incoming resources		84		84	2
Total incoming resources		**108,981**		**108,981**	**106,288**
RESOURCES EXPENDED					
Charitable activities					
Operating costs	3	98,900	-	98,900	109,056
Governance costs	4	1,511	-	1,511	919
Total resources expended		**100,411**	**-**	**100,411**	**109,975**
NET INCOMING/(OUTGOING) RESOURCES		**8,570**		**8,570**	**(3,687)**
Total funds brought forward at 1 Sep 22		22,637	-	22,637	26,324
TOTAL FUNDS CARRIED FORWARD AT 31 August 22		**31,207**	**-**	**31,207**	**22,637**

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

AVON SMALL SAINTS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2023

BALANCE SHEET
31 August 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS:					
Equipment	6		1,295		2,133
CURRENT ASSETS:					
Debtors	7	396		363	
Cash at bank and in hand		31,066		25,333	
		31,462			25,697
CREDITORS: Amounts falling due within one year	8	(1,550)		(5,192)	
NET CURRENT ASSETS:			29,912		20,505
TOTAL ASSETS LESS CURRENT LIABILITIES:			31,207		22,637
FUNDS:					
Unrestricted funds: general expenses		31,207			22,637
		31,207			22,637

ON BEHALF OF THE TRUSTEES:

TRUSTEE Denise O'Brien

TRUSTEE Tyree Pulham

Dated:

19/07/2024

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2023

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the Charities Act 2011 on the historical cost convention, except investment assets that are carried at market value. The financial statements are prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: Charities SORP 2016 FRS102.

The charity has taken advantage of the exemption in Financial Reporting Standard 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small charity.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources
All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or when the donor has imposed conditions which must be met before the charity has unconditional entitlement. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets
Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Expenditure incurred on play equipment is treated as a revenue expense as although some of the equipment may be of a higher value it has a short life due to the extensive use that it receives from the children.

Income and funds policy
Voluntary income and donations are accounted for as received by the charity.

Value added tax
Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Governance costs
Governance costs include all expenditure which is not directly related to the charitable activity. This includes accountancy fees and trustees meeting expenses.

ACCOUNTING POLICIES continued

Intangible income
The Preschool occupies premises within the school ground at a reduced rate of rent. The Trustees consider that the financial saving cannot be quantified with reasonable accuracy and therefore no adjustment has been made in the SOFA.

2. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Attendance Fees	27,600	-	27,600	29,682
Wiltshire County Council	80,618	-	80,618	76,426
	108,218	-	108,218	160,108

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

	2023 Cost	2022 Cost
	£	£
Staff Wages (note 5)	84,474	87,301
Snack	2,636	2,383
Stationary, Printing & Postage	6	864
Resources & Small Equipment	247	2,086
Website & Computers	-	-
Eylog	-	-
Telephone & Broadband	724	622
Staff Training, Welfare & DBS & Travel	1,408	1,002
Rent & Rates	-	350
Electric	(1,669)	1,570
Water	-	1,349
External Activities	454	-
Fundraising	-	-
Insurance	2,137	1,778
Waste Collection	2,928	959
Ofsted Registration	-	-
Advertising	483	426
Repairs & Maintenance	1,176	5,618
Subscriptions & Software	1,930	1,610
Accountancy & Payroll administration	-	-
Cleaning & personal hygiene	483	-
Sundry/Miscellaneous	480	75
Depreciation	838	857
Bank Charges	145	130
Charitable Donations	20	76
	98,900	109,056

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2023

4. GOVERNANCE COSTS

This is stated after charging:

	2023	2022
	£	£
Accountancy Fees	1,511	919

5. STAFF COSTS

No remuneration or reimbursed expenses were paid to trustees, or persons closely connected with them, in the period. No employee received a salary in excess of £60,000 in the current or previous years.

6. FIXED ASSETS

	Fixtures and Fittings
Cost/Value	
At 1st September 2022	9,001
Additions	-
Disposals	-
At 31st August 2023	9,001
Depreciation	
At 1st September 2022	6,868
Charge for year	838
Disposals	-
At 31st August 2023	7,706
Net Book Value	
At 31st August 2022	2,133
At 31st August 2023	1,295

Depreciation is charged in the accounts at 25% on cost.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors: Prepayments	-	363
Revolut Card	395	

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
PAYE and national insurance	305	116
Pension Contributions	237	268
Net Wages	-	-
Other creditors	-	2642
Accruals	1,008	2,166
	1,550	5,192

AVON SMALL SAINTS PRE-SCHOOL

England & Wales - Charity number 1160180

Accounts

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2022

FOR

AVON SMALL SAINTS PRE-SCHOOL

AVON SMALL SAINTS PRE-SCHOOL

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for year ended 31st August 2022

AVON SMALL SAINTS PRE-SCHOOL

CHARITY INFORMATION
for year ended 31st August 2022

TRUSTEES:	Denise O'Brien Tyree Pulman
CHARITY OFFICES:	c/o All Saints C of E Primary School High Street Netheravon Wiltshire SP4 9PJ
CHARITY NUMBER:	1160180
INDEPENDENT EXAMINER:	EP Services Ltd Unit 2D Castledown Enterprise Centre Ludgershall Hampshire SP11 9FA

AVON SMALL SAINTS PRE-SCHOOL

REPORT OF THE TRUSTEES
for year ended 31st August 2022

INTRODUCTION

CHAIRMAN'S REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution, Objects and Policies
This organisation is a Charitable Incorporated Organisation (CIO) governed by a constitution. The Board of Trustees is made up of parents of children attending the setting.

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; and
(6) furthering the aims of the pre-school learning alliance.

Trustee Induction and Training
New trustees are provided with: the NCVO Good Trustee Guide, the Charity's Charter, Minutes of the last Trustees meeting, latest accounts, risk assessments, forecast of finances throughout the year and the business plan. The Chairman of Trustees and the manager of the setting both invite the new Trustee to meet them for an induction.

Risk Management
The Management Committee has conducted a review of the major risks to which the charity is exposed. The major risks to the charity are risk of loss of facilities, income changes due to fluctuation in numbers on role and inflationary effects on expenditure. The setting must keep in line with wage increases such as the National minimum wage and National living wage.

ACHIEVEMENTS AND PERFORMANCE

During the period we had a revamp of our garden area. We had new fencing and gate installed to make the area more secure and safe for the children. We also invested in a new laptop replacing an old computer allowing more flexibility for working in the setting.

We believe our biggest asset is our staff therefore staff training and development is essential every year. We continue to invest in improving staff knowledge by organising training courses both online and attended courses. Our staff have undertaken epi pen training during this time as we have children attending with allergies.

Public benefit
The trustees have given due regard to the Charity Commission's guidance on reporting public benefit when planning the charity's activities, in accordance with sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

Our charitable activity is the provision of childcare for children aged 2-5 years and we follow EYFS guidance.

FINANCIAL REVIEW

The pre-school is run on a non-profit-making self-financing basis.

72% of the nursery income comes from Wiltshire County Council for the provision of free entitlement and inclusion funding. The remainder of our income is from parents/carers to cover fees, school trips and uniform.

As the nursery benefits from relatively low overheads, the day-to-day largest expense to the nursery is staff payroll costs.

The Charity bank account was maintained by the nursery manager, overseen by the Trustees and the Charity Accountants (EP Tax).

At the end of the year the charity bank balance was £24,937. They had a balance of Petty cash of £0. The charity had a Revolut Card with a balance at the end of the year of £396 this card belonged to an ex-committee member, we have been unable to obtain statements for the period and the charity have confirmed that they no longer have access to this card, we have been unable to verify what has happened to this balance at the year end.

Reserves Policy

The charity reserves policy is to hold in reserves three months operating costs. These reserves are required in case of redundancy, a location move or other unforeseen circumstances.

Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:

TRUSTEE

TRUSTEE Tyree Pulham

Dated: 02/11/23

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF AVON SMALL SAINTS PRE-SCHOOL

I have examined the financial statements of **AVON SMALL SAINTS PRE-SCHOOL** for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tarlia Knight
EP Services Ltd
Unit 2D Castledown Enterprise Centre
Ludgershall
Hampshire
SP11 9FA

Dated: ……………………………

AVON SMALL SAINTS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2022

	Notes	2022			2021
		£	£	£	£
INCOME AND EXPENDITURE		**Unrestricted**	**Restricted**	**Total**	**Total**
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income					
Grants and donations		-	-	-	9,019
Activities for generating funds					
Fundraising		-	-	-	2,024
Incoming resources from charitable Activities:					
Attendance fees	2	106,108		106,108	92,822
Sundry income		178		178	117
Other incoming resources		2		2	2
Total incoming resources		**106,288**		**106,288**	**103,984**
RESOURCES EXPENDED					
Charitable activities					
Operating costs	3	109,056	-	109,056	109,132
Governance costs	4		919	-	919
300					
Total resources expended		109,975	**-**	**109,975**	**109,432**
NET INCOMING/ (OUTGOING) RESOURCES			**(3,687)**		
(3,687)	**(5,448)**				
Total funds brought forward at 1 Sep 21				26,324	-
26,324	31,772				
TOTAL FUNDS CARRIED FORWARD AT 31 August 22		**22,637**	-	22,639	**26,324**

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

AVON SMALL SAINTS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2022

BALANCE SHEET
31 August 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS:					
Equipment	6		2,133		2,186
CURRENT ASSETS:					
Debtors	7	363		408	
Cash at bank and in hand		25,333		24,602	
		25,697		25,010	
CREDITORS: Amounts falling due within one year	8	(5,192)		(872)	
NET CURRENT ASSETS:			20,505		24,138
TOTAL ASSETS LESS CURRENT LIABILITIES:			22,637		26,324
FUNDS:					
Unrestricted funds: general reserve			22,637		26,324
			22,637		26,324

ON BEHALF OF THE TRUSTEES:

TRUSTEE

-TRUSTEE

Dated:....

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the Charities Act 2011 on the historical cost convention, except investment assets that are carried at market value. The financial statements are prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: Charities SORP 2016 FRS102.

The charity has taken advantage of the exemption in Financial Reporting Standard 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small charity.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources
All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or when the donor has imposed conditions which must be met before the charity has unconditional entitlement. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets
Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Expenditure incurred on play equipment is treated as a revenue expense as although some of the equipment may be of a higher value it has a short life due to the extensive use that it receives from the children.

Income and funds policy
Voluntary income and donations are accounted for as received by the charity.

Value added tax
Value added tax is not recoverable by the charity, and as such is included in the relevant

costs in the Statement of Financial Activities.

Governance costs
Governance costs include all expenditure which is not directly related to the charitable activity. This includes accountancy fees and trustees meeting expenses.

. **ACCOUNTING POLICIES continued**

Intangible income
The Preschool occupies premises within the school ground at a reduced rate of rent. The Trustees consider that the financial saving cannot be quantified with reasonable accuracy and therefore no adjustment has been made in the SOFA.

2. **INCOMING RESOURCES FROM CHARIATBLE ACTIVITIES**

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Attendance fees	29,682	-	29,682	17,761
Wiltshire County Council	76,426	-	76,426	75,061
	106,108	-	106,108	92,822

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

	2022 Cost £	2021 Cost £
Staff Wages (note 5)	87,301	81,574
Snack	2,383	745
Stationary, Printing & Postage	864	830
Resources & Small Equipment	2,086	1,339
Website & Computers	-	484
Eylog	-	994
Telephone & Broadband	622	747
Staff Training, Welfare & DBS & Travel	1,002	968
Rent & Rates	350	373
Electric	1,570	2,217
Water	1,349	1,409
External Activities	-	428
Fundraising	-	380
Insurance	1,778	1,839
Waste Collection	959	1,711
Ofsted Registration	-	35
Advertising	426	160
Repairs & Maintenance	5,618	9,452
Subscriptions & Software	1,610	35
Accountancy & Payroll administration	-	308
Cleaning & personal hygiene	-	844
Sundry/Miscellaneous	75	197
Depreciation	857	1,936
Bank Charges	130	127
Charitable Donations	76	
	109,056	109,132

4. **GOVERNANCE COSTS**

This is stated after charging:

	2022	2021
	£	£
Accountancy Fees	919	300

5. STAFF COSTS

No remuneration or reimbursed expenses were paid to trustees, or persons closely connected with them, in the period. No employee received a salary in excess of £60,000 in the current or previous years.

6. FIXED ASSETS

		Fixtures and Fittings
Cost/Value		
At 1st September 2021		8,197
Additions		804
Disposals		-
At 31st August 2022		9,001
Depreciation		
At 1st September 2021		6,011
Charge for year		857
Disposals	-	
At 31st August 2022		6,868
Net Book Value		
At 31st August 2021		2,186
At 31st August 2022		2,133

Depreciation is charged in the accounts at 25% on cost.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors: Prepayments	363	408

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
PAYE and national insurance	116	(271)
Pension Contributions	268	209
Net wages	-	104
Other creditors	2,642	(332)
Accruals	2,166	1,162
	5,192	872

AVON SMALL SAINTS PRE-SCHOOL

England & Wales - Charity number 1160180

Accounts

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2021

FOR

AVON SMALL SAINTS PRE-SCHOOL

AVON SMALL SAINTS PRE-SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS
for year ended 31st August 2021

AVON SMALL SAINTS PRE-SCHOOL

CHARITY INFORMATION
for year ended 31st August 2021

TRUSTEES:	Belinda Watt Michelle Gorman Tyree Pulman
CHARITY OFFICES:	c/o All Saints C of E Primary School High Street Netheravon Wiltshire SP4 9PJ
CHARITY NUMBER:	1160180
INDEPENDENT EXAMINER:	EP Services Ltd Unit 2D Castledown Enterprise Centre Ludgershall Hampshire SP11 9FA

AVON SMALL SAINTS PRE-SCHOOL

REPORT OF THE TRUSTEES
for year ended 31st August 2021

INTRODUCTION

CHAIRMAN'S REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution, Objects and Policies

This organisation is a Charitable Incorporated Organisation (CIO) governed by a constitution. The Board of Trustees is made up of parents of children attending the setting.

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; and
(6) furthering the aims of the pre-school learning alliance.

Trustee Induction and Training

New trustees are provided with: the NCVO Good Trustee Guide, the Charity's Charter, Minutes of the last Trustees meeting, latest accounts, risk assessments, forecast of finances throughout the year and the business plan. The Chairman of Trustees and the manager of the setting both invite the new Trustee to meet them for an induction.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. The major risks to the charity are risk of loss of facilities, income changes due to fluctuation in numbers on role and inflationary effects on expenditure. The setting must keep in line with wage increases such as the National minimum wage and National living wage.

ACHIEVEMENTS AND PERFORMANCE

During the period we had a revamp of the children's toilets. The old toilets and flooring were removed with completely new toilets and flooring installed in its place; this was funded out of reserves. We also invested in a new a new laptop for the setting and new servers installed to our computers to ensure they are up to date, compliant and secure.

We believe our biggest asset is our staff therefore staff training and development is essential every year. We continue to invest in improving staff knowledge by organising training courses both online and attended courses. We have enrolled our staff onto the DBS renewal scheme to ensure this is kept up to date.

Public benefit

The trustees have given due regard to the Charity Commission's guidance on reporting public benefit when planning the charity's activities, in accordance with sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

Our charitable activity is the provision of childcare for children aged 2-5 years and we follow EYFS guidance.

FINANCIAL REVIEW

The pre-school is run on a non-profit-making self-financing basis.

72% of the nursery income comes from Wiltshire County Council for the provision of free entitlement and inclusion funding. The remainder of our income is from parents/carers to cover fees, school trips and uniform.

As the nursery benefits from relatively low overheads, the day-to-day largest expense to the nursery is staff payroll costs. However, during the financial year, the setting has needed to invest in significant costs for the refurbishment of the Toilet. The total cost of repairs during the year was £9,452. £8,958 of this amount was from the refurbishment of the toilet.

The Charity bank account was maintained by the nursery manager, overseen by the Trustees and the Charity Accountants (EP Tax).

At the end of the year the charity bank balance was £24,155. They had a balance of Petty cash of £50. The charity had a Revolut Card with a balance at the end of the year of £395 this card is in one of the committee members names, we have been unable to verify this balance at the year-end.

Reserves Policy

The charity reserves policy is to hold in reserves three months operating costs. These reserves are required in case of redundancy, a location move or other unforeseen circumstances.

Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:

B Watt — TRUSTEE

Tyree Pulham — TRUSTEE

Dated:……20/08/2022………………

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF AVON SMALL SAINTS PRE-SCHOOL

I have examined the financial statements of **AVON SMALL SAINTS PRE-SCHOOL** for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anna Sharlott
EP Services Ltd
Unit 2D Castledown Enterprise Centre
Ludgershall
Hampshire
SP11 9FA

Dated: 22/08/2022

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2021

	Notes	2021			2020
		£	£	£	£
INCOME AND EXPENDITURE		**Unrestricted**	**Restricted**	**Total**	**Total**
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income					
Grants and donations		9,019	-	9,019	10,079
Activities for generating funds					
Fundraising		2,024	-	2,024	948
Incoming resources from charitable Activities:					
Attendance fees	2	92,822	-	92,822	71,771
Sundry income		117	-	117	88
Other incoming resources		2	-	2	7
Total incoming resources		**103,984**	**-**	**103,984**	**82,893**
RESOURCES EXPENDED					
Charitable activities					
Operating costs	3	109,132	-	109,132	95,503
Governance costs	4	300	-	300	250
Total resources expended		109,432	**-**	**109,432**	**95,752**
NET INCOMING/ (OUTGOING) RESOURCES		**(5,448)**		**(5,448)**	**(12,860)**
Total funds brought forward at 1 Sep 20		31,772	-	31,772	44,632
TOTAL FUNDS CARRIED FORWARD AT 31 August 21		**26,324**	-	26,324	**31,772**

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

AVON SMALL SAINTS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2021

BALANCE SHEET
31 August 2021

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS:					
Equipment	6		2,186		1,573
CURRENT ASSETS:					
Debtors	7	408		477	
Cash at bank and in hand		24,602		30,506	
		25,010			30.983
CREDITORS: Amounts falling due within one year	8	(872)		(784)	
NET CURRENT ASSETS:			24,138		30,199
TOTAL ASSETS LESS CURRENT LIABILITIES:			26,324		31,772
FUNDS:					
Unrestricted funds: general reserve			26,324		31,772
			26,324		31,772

ON BEHALF OF THE TRUSTEES:

BWatt
TRUSTEE

Tyree Pulham
-TRUSTEE

Dated:….20/08/2022

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the Charities Act 2011 on the historical cost convention, except investment assets that are carried at market value. The financial statements are prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: Charities SORP 2016 FRS102.

The charity has taken advantage of the exemption in Financial Reporting Standard 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small charity.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources
All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or when the donor has imposed conditions which must be met before the charity has unconditional entitlement. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets
Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Expenditure incurred on play equipment is treated as a revenue expense as although some of the equipment may be of a higher value it has a short life due to the extensive use that it receives from the children.

Income and funds policy
Voluntary income and donations are accounted for as received by the charity.

Value added tax
Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Governance costs
Governance costs include all expenditure which is not directly related to the charitable activity. This includes accountancy fees and trustees meeting expenses.

. **ACCOUNTING POLICIES continued**

Intangible income

The Preschool occupies premises within the school ground at a reduced rate of rent. The Trustees consider that the financial saving cannot be quantified with reasonable accuracy and therefore no adjustment has been made in the SOFA.

2. INCOMING RESOURCES FROM CHARIATBLE ACTIVITIES

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Attendance fees	17,761	-	17,761	13,902
Wiltshire County Council	75,061	-	75,061	57,869
	92,822	-	92,822	71,771

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

	2021 Cost	2020 Cost
	£	£
Staff Wages (note 5)	81,574	65,674
Snack	745	367
Stationary, Printing & Postage	830	297
Resources & Small Equipment	1,339	645
Website & Computers	484	329
Eylog	994	994
Telephone & Broadband	747	1,566
Staff Training, Welfare & DBS & Travel	968	648
Rent & Rates	373	680
Electric	2,217	1,597
Water	1,409	544
External Activities	428	134
Fundraising	380	181
Insurance	1,839	1,721
Waste Collection	1,711	767
Ofsted Registration	35	35
Advertising	160	-
Repairs & Maintenance	9,452	16,365
Subscriptions	35	-
Accountancy & Payroll administration	308	388
Cleaning & personal hygiene	844	489
Sundry/Miscellaneous	197	578
Depreciation	1,936	1,412
Bank Charges	127	92
	109,132	95,503

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

4. GOVERNANCE COSTS

This is stated after charging:

	2021	2020
	£	£
Accountancy Fees	300	250

5. STAFF COSTS

No remuneration or reimbursed expenses were paid to trustees, or persons closely connected with them, in the period. No employee received a salary in excess of £60,000 in the current or previous years.

The Pension creditors figure (See Note 8) includes an amount of £11.11 which relates to a pension underpayment to J Harper in November 2020 – EPTax will create an exemption schedule adjustment in July 2022 payroll to amend this.

6. FIXED ASSETS

	Fixtures and Fittings
Cost/Value	
At 1st September 2020	5,647
Additions	2,550
Disposals	-
At 31st August 2021	8,197
Depreciation	
At 1st September 2020	4,074
Charge for year	1,937
Disposals	-
At 31st August 2021	6,011
Net Book Value	
At 31st August 2020	1,573
At 31st August 2021	2,186

Depreciation is charged in the accounts at 25% on cost.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors: Prepayments	408	477

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
PAYE and national insurance	(271)	-
Pension Contributions	209	132
Net wages	104	-
Other creditors	(332)	-
Accruals	1,162	652
	872	784

AVON SMALL SAINTS PRE-SCHOOL

England & Wales - Charity number 1160180

Accounts

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2020

FOR

AVON SMALL SAINTS PRE-SCHOOL

AVON SMALL SAINTS PRE-SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS
for year ended 31st August 2020

AVON SMALL SAINTS PRE-SCHOOL

CHARITY INFORMATION
for year ended 31st August 2020

TRUSTEES:	Belinda Watt Michelle Gorman (appointed 21st January 2019) Tyree Pulman (appointed 7th September 2019)
CHARITY OFFICES:	c/o All Saints C of E Primary School High Street Netheravon Wiltshire SP4 9PJ
CHARITY NUMBER:	1160180
INDEPENDENT EXAMINER:	EP Tax Unit 2D Castledown Enterprise Centre Ludgershall Hampshire SP11 9FA

AVON SMALL SAINTS PRE-SCHOOL

REPORT OF THE TRUSTEES
for year ended 31st August 2020

INTRODUCTION

CHAIRMAN'S REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution, Objects and Policies

This organisation is a Charitable Incorporated Organisation (CIO) governed by a constitution. The Board of Trustees is made up of parents of children attending the setting.

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; and
(6) furthering the aims of the pre-school learning alliance.

Trustee Induction and Training

New trustees are provided with: the NCVO Good Trustee Guide, the Charity's Charter, Minutes of the last Trustees meeting, latest accounts, risk assessments, forecast of finances throughout the year and the business plan. The Chairman of Trustees and the manager of the setting both invite the new Trustee to meet them for an induction.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. The major risks to the charity are risk of loss of facilities, income changes due to fluctuation in numbers on role and inflationary effects on expenditure. The setting must keep in line with wage increases such as the National minimum wage and National living wage.

ACHIEVEMENTS AND PERFORMANCE

During the period we undertook some essential repairs to our building including a total roof repair; this was funded out of reserves. We also invested in a new dishwasher and an upgrade to our computers to ensure they are up to date, compliant and secure.

We believe our biggest asset is our staff therefore staff training and development is essential every year. We continue to invest in improving staff knowledge by organising training courses both online and attended courses. We also changed our staff uniform for the staff's comfort.

Public benefit

The trustees have given due regard to the Charity Commission's guidance on reporting public benefit when planning the charity's activities, in accordance with sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

Our charitable activity is the provision of childcare for children aged 2-5 years and we follow EYFS guidance.

FINANCIAL REVIEW

The pre-school is run on a non-profit-making self-financing basis.

70% of the nursery income comes from Wiltshire County Council for the provision of free entitlement and inclusion funding. The remainder of our income is from parents/carers to cover fees, school trips and uniform.

As the nursery benefits from relatively low overheads, the day-to-day largest expense to the nursery is staff payroll costs. However, during the financial year, the setting has needed to invest in significant repair works to the roof, flooring and door entry system. The total cost of repairs during the year was £16,365.

The Charity bank account was maintained by the nursery manager, overseen by the Trustees and the Charity Accountants (EP Tax).

At the end of the year the charity bank balance was £30,478.

Reserves Policy

The charity reserves policy is to hold in reserves three months operating costs. These reserves are required in case of redundancy, a location move or other unforeseen circumstances.

Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:

....

- TRUSTEE - TRUSTEE

Dated: 17/03/21 ....

AVON SMALL SAINTS PRE-SCHOOL

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF AVON SMALL SAINTS PRE-SCHOOL

I have examined the financial statements of **AVON SMALL SAINTS PRE-SCHOOL** for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anna Sharlott
EP Tax
Unit 2D Castledown Enterprise Centre
Ludgershall
Hampshire
SP11 9FA

Dated: ……………………………………….

AVON SMALL SAINTS PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2020

	Notes	2020			2019
		£	£	£	£
INCOME AND EXPENDITURE		**Unrestricted**	**Restricted**	**Total**	**Total**
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income					
Grants and donations		10,079	-	10,079	3,000
Activities for generating funds					
Fundraising		948	-	948	1,558
Incoming resources from charitable Activities:					
Attendance fees	2	71,771	-	71,771	84,487
Sundry income		88	-	88	51
Other incoming resources		7	-	7	20
Total incoming resources		**82,893**	**-**	**82,893**	**89,116**
RESOURCES EXPENDED					
Charitable activities					
Operating costs	3	94,208	-	95,503	108,846
Governance costs	4	250	-	250	250
Total resources expended		94,458	**-**	**95,752**	**109,096**
NET INCOMING/ (OUTGOING) RESOURCES		**(12,860)**		**(12,860)**	**(19,980)**
Total funds brought forward at 1 Sep 19		44.632	-	44,632	64,612
TOTAL FUNDS CARRIED FORWARD AT 31 August 20		**31,772**	-	**31,772**	**44,632**

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2020

BALANCE SHEET
31 August 2020

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS:					
Equipment	6		1,573		2,985
CURRENT ASSETS:					
Debtors	7	477		477	
Cash at bank and in hand		30,506		42,303	
		30,983		42,780	
CREDITORS: Amounts falling due within one year	8	(784)		(1,133)	
NET CURRENT ASSETS:			30,199		41,647
TOTAL ASSETS LESS CURRENT LIABILITIES:			31,772		44,632
FUNDS:					
Unrestricted funds: general reserve			31,772		44,632
			31,772		44,632

ON BEHALF OF THE TRUSTEES:

B Watts

....
- TRUSTEE

....
- TRUSTEE

Dated:...

17-3-21

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2020

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the Charities Act 2011 on the historical cost convention, except investment assets that are carried at market value. The financial statements are prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: Charities SORP 2016 FRS102.

The charity has taken advantage of the exemption in Financial Reporting Standard 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small charity.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources
All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or when the donor has imposed conditions which must be met before the charity has unconditional entitlement. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Tangible fixed assets
Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Expenditure incurred on play equipment is treated as a revenue expense as although some of the equipment may be of a higher value it has a short life due to the extensive use that it receives from the children.

Income and funds policy
Voluntary income and donations are accounted for as received by the charity.

Value added tax
Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Governance costs
Governance costs include all expenditure which is not directly related to the charitable activity. This includes accountancy fees and trustees meeting expenses.

. **ACCOUNTING POLICIES continued**

Intangible income
The Preschool occupies premises within the school ground at a reduced rate of rent. The Trustees consider that the financial saving cannot be quantified with reasonable accuracy and therefore no adjustment has been made in the SOFA.

2. INCOMING RESOURCES FROM CHARIATBLE ACTIVITIES

	Unrestricted	Restricted	2019	2019
	£	£	£	£
Attendance fees	13,902	-	13,902	15,150
Wiltshire County Council	57,869	-	57,869	69,337
	71,771	-	71,771	84,487

3. ANALYSIS OF TOTAL RESOURCES EXPENDED

	2020 Cost £	2019 Cost £
Staff Wages (note 5)	65,674	73,987
Snack	367	625
Stationary & Postage	297	890
Resources & Small Equipment	645	4,164
Web Site & Computers	329	826
Eylog	994	958
Telephone & Broadband	1,566	1,147
Staff Training & DBS & Travel	648	965
Rent & Rates	680	1,036
Electric	1,597	1,959
Water	544	(341)
External Activities	134	373
Fundraising	181	527
Insurance	1,721	1,588
Waste Collection	767	590
Ofsted Registration	35	35
Advertising	-	234
Repairs & Maintenance	16,365	16,372
Subscriptions	-	187
Accountancy & Payroll administration	388	687
Cleaning & personal hygiene	489	626
Sundry/Miscellaneous	578	-
Depreciation	1,412	1,411
Bank Charges	92	-
	95,503	108,846

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2020

4. **GOVERNANCE COSTS**

This is stated after charging:

	2020	2019
	£	£
Accountancy Fees	250	250

5. **STAFF COSTS**

No remuneration or reimbursed expenses were paid to trustees, or persons closely connected with them, in the period. No employee received a salary in excess of £60,000 in the current or previous years.

6. **FIXED ASSETS**

	Fixtures and Fittings
Cost/Value	
At 1st September 2019	5,647
Additions	-
Disposals	-
At 31st August 2020	5,647
Depreciation	
At 1st September 2019	2,662
Charge for year	1,412
Disposals	-
At 31st August 2020	4,074
Net Book Value	
At 31st August 2019	2,985
At 31st August 2020	1,573

Depreciation is charged in the accounts at 25% on cost.

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade debtors: Prepayments	477	477

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
PAYE and national insurance	-	-
Pension Contributions	132	171
Net wages		-
Other creditors and accruals	652	962
	784	1,133