

TYDD ST MARY PRE-SCHOOL

England & Wales - Charity number 1161814

Details

Status Registered

Legal form Other

Registered 2015-05-26

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

Contact

Address Tydd St Mary Pre-School
Trafford House
Common Way
Tydd St. Mary
Wisbech
PE13 5QH

Phone 01945420331

Email tyddstmarypreschool@googlemail.com

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE 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; AND(5) PROVIDING SERVICES TO SUPPORT THE TRAINING OF INDIVIDUALS WORKING WITHIN THE PRESCHOOL.

Activities: The charity works for the public benefit having as its objects the development and education of children primarily under statutory school age, promoting their education, care and safety, their health and wellbeing, promoting parental involvement, providing support to them, their families and carers and supporting the training of individuals working within the pre-school.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Area of benefit: LOCAL
- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£41,946	£36,754	-	-
2024-04-05	£34,706	£32,528	-	-
2023-04-05	£25,235	£35,850	-	-
2022-04-05	£27,998	£41,851	-	-
2021-04-05	£46,852	£37,869	-	-

Trustees

Name	Role	Appointed
BRENDA MARGARET FURSSE	Chair	2012-11-06
Caron Marie Bishop		2024-01-15
Lynnette Beverly Groves		2015-09-21
Sarah May Lilley		2015-09-21
Shula Onions		2015-09-21

TYDD ST MARY PRE-SCHOOL

England & Wales - Charity number 1161814

Accounts

REGISTERED CHARITY NUMBER: 1161814

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025
FOR
TYDD ST MARY PRE-SCHOOL

Wheelers
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

TYDD ST MARY PRE-SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity works for the public benefit having as its objects the development and education of children primarily under statutory school age in particular by:

- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers
- Providing services to support the training of individuals working within the pre-school

The Trustees support the aims of the Pre-School and have the power to do all such lawful things as shall further the attainment of the said aims; raise funds, employ on such terms and conditions of employment as the group shall determine any paid or voluntary worker or workers to assist in the attainment of the said aims.

Public benefit

The trustees have complied with the duty in section 17 of the 2011 Charity Act, to have due regard to guidance published by the Charity Commission, including public benefit guidance.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Tydd St Mary Preschool is competently managed by Mrs Sheila Melton and a small team of devoted, caring and enthusiastic staff.

The Trustees have supported the staff to achieve the best outcomes for the children in the setting and provide an enriched, stimulating safe environment that allows children to learn and thrive. The Trustees have also ensured that the objectives and aims of the charity are being met and staff are equipped with the knowledge and experience to carry out those aims and to ensure parents and carers are supported and given access to services which may be required.

The Trustees have worked hard to build up the reserves to ensure a good contingency is in place and are pleased to see the accounts reflect this.

The Preschool saw a number of children move to their new primary schools at the end of the academic year and were happy that through the hard work of the Senco and staff all children had positive transitions to settings that were best placed to continue to promote their education and wellbeing.

All children and parents enjoyed a summer trip to the dinosaur park and a visit to see Santa at Christmas.

Ofsted attended the setting in October and gave the setting a rating of 'Good'. They commented that the children are encouraged to be independent, given responsibilities and are inquisitive about the world around them. Staff use observations and assessments to help identify gaps in childrens learning, inform parents of their childs progress and model how to be polite and use good manners. Children with SEND are supported well and additional funding is used effectively to promote their learning and individual needs

Fundraising activities

This year an Easter raffle was held, the annual drive sale was another great success and a sponsored pedal ensured the children were able to contribute to the fundraising.

Staff member Judith Powers and Chairperson Brenda Fursse walked the costal path from Sutton Bridge to Kings Lynn on one of the hottest days of the year and raised a significant amount for the charity.

The Trustees are happy that all is being done to ensure the Preschool continues to thrive and serve the local community.

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025

FINANCIAL REVIEW

Principal funding sources

The Primary source of funding is from Lincolnshire County Council Early Years Grants.

Reserves policy

The charity's current level of free reserves (total funds less the amounts held in fixed assets and restricted funds) is £10,991. The trustees monitor cashflow at the committee meetings and attempt to hold a contingency equal to three months salary costs to cover short term funding shortfalls, together with a contingency towards potential redundancy costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution dated 14 May 2012, as amended on 18 May 2015 and 2 July 2018. The charity was registered with the Charity Commission on 26 May 2015.

The Pre-School is a member of the Pre-School Learning Alliance.

Organisational structure

The Charity is run by a committee of volunteers who have been suitably DBS checked. The Committee meets at least six times a year and ensures the smooth running of the Pre-School and that the aims and objectives are being met.

As per the constitution the committee consists of parent members (those that have children attending the pre-school, currently one) and other members (those other interested individuals, currently four).

The Committee are voted in at an Annual General Meeting and stay on the committee until they resign, are voted off at an AGM or are removed at an Extraordinary meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1161814

Principal address

Trafford House
Common Way
Tydd St Mary
Wisbech
PE13 5QH

Trustees

Miss B M Fursse
Mrs L B Groves
Mrs S M Lilley
Ms S Onions
Mrs C M Bishop

Independent Examiner

Emma Booty FCCA
Whealers
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025

Approved by order of the board of trustees on 14 January 2026 and signed on its behalf by:

Miss B M Fursse - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TYDD ST MARY PRE-SCHOOL

Independent examiner's report to the trustees of Tydd St Mary Pre-School

I report to the charity trustees on my examination of the accounts of Tydd St Mary Pre-School (the Trust) for the year ended 5 April 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Emma Booty FCCA

Wheeler's
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

20 January 2026

TYDD ST MARY PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted funds £	Restricted funds £	5.4.25 Total funds £	5.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		80	1	81	71
Charitable activities					
Nursery		2,196	37,981	40,177	32,118
Other trading activities	2	1,638	-	1,638	2,485
Investment income	3	50	-	50	32
Total		<u>3,964</u>	<u>37,982</u>	<u>41,946</u>	<u>34,706</u>
 EXPENDITURE ON					
Charitable activities					
Nursery		<u>3,324</u>	<u>33,430</u>	<u>36,754</u>	<u>32,528</u>
 NET INCOME					
Transfers between funds	11	640 <u>2,868</u>	4,552 <u>(2,868)</u>	5,192 <u>-</u>	2,178 <u>-</u>
Net movement in funds		3,508	1,684	5,192	2,178
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>16,171</u>	<u>-</u>	<u>16,171</u>	<u>13,993</u>
 TOTAL FUNDS CARRIED FORWARD		 <u><u>19,679</u></u>	 <u><u>1,684</u></u>	 <u><u>21,363</u></u>	 <u><u>16,171</u></u>

The notes form part of these financial statements

TYDD ST MARY PRE-SCHOOL

BALANCE SHEET

5 APRIL 2025

	Notes	Unrestricted funds £	Restricted funds £	5.4.25 Total funds £	5.4.24 Total funds £
FIXED ASSETS					
Tangible assets	7	8,688	-	8,688	10,737
CURRENT ASSETS					
Stocks	8	878	-	878	555
Debtors	9	140	-	140	203
Cash at bank and in hand		11,634	1,684	13,318	5,733
		<u>12,652</u>	<u>1,684</u>	<u>14,336</u>	<u>6,491</u>
CREDITORS					
Amounts falling due within one year	10	(1,661)	-	(1,661)	(1,057)
NET CURRENT ASSETS		<u>10,991</u>	<u>1,684</u>	<u>12,675</u>	<u>5,434</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>19,679</u>	<u>1,684</u>	<u>21,363</u>	<u>16,171</u>
NET ASSETS		<u>19,679</u>	<u>1,684</u>	<u>21,363</u>	<u>16,171</u>
FUNDS	11				
Unrestricted funds				19,679	16,171
Restricted funds				1,684	-
TOTAL FUNDS				<u>21,363</u>	<u>16,171</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 January 2026 and were signed on its behalf by:

B M Fursse - Trustee

L B Groves - Trustee

The notes form part of these financial statements

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

2. OTHER TRADING ACTIVITIES

	5.4.25	5.4.24
	£	£
Fundraising events	1,638	2,485
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	5.4.25	5.4.24
	£	£
Bank interest receivable	50	32
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

5. STAFF COSTS

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

	5.4.25	5.4.24
Nursery staff	3	3
	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	71	-	71
Charitable activities			
Nursery	32,118	-	32,118
Other trading activities	2,485	-	2,485
Investment income	32	-	32
Total	<u>34,706</u>	<u>-</u>	<u>34,706</u>
EXPENDITURE ON			
Charitable activities			
Nursery	32,528	-	32,528
NET INCOME	2,178	-	2,178
RECONCILIATION OF FUNDS			
Total funds brought forward	13,993	-	13,993

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>16,171</u>	<u>-</u>	<u>16,171</u>

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
COST			
At 6 April 2024	8,262	33,456	41,718
Disposals	-	(136)	(136)
At 5 April 2025	<u>8,262</u>	<u>33,320</u>	<u>41,582</u>
DEPRECIATION			
At 6 April 2024	4,060	26,921	30,981
Charge for year	414	1,635	2,049
Eliminated on disposal	-	(136)	(136)
At 5 April 2025	<u>4,474</u>	<u>28,420</u>	<u>32,894</u>
NET BOOK VALUE			
At 5 April 2025	<u>3,788</u>	<u>4,900</u>	<u>8,688</u>
At 5 April 2024	<u>4,202</u>	<u>6,535</u>	<u>10,737</u>

8. STOCKS

	5.4.25 £	5.4.24 £
Stocks	<u>878</u>	<u>555</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Other debtors	<u>140</u>	<u>203</u>

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25	5.4.24
	£	£
Accruals and deferred income	1,661	1,057
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	Transfers between funds £	At 5.4.25 £
Unrestricted funds				
General fund	16,171	640	2,868	19,679
Restricted funds				
Local authority funding	-	4,552	(2,868)	1,684
TOTAL FUNDS	<u>16,171</u>	<u>5,192</u>	<u>-</u>	<u>21,363</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,964	(3,324)	640
Restricted funds			
Local authority funding	37,982	(33,430)	4,552
TOTAL FUNDS	<u>41,946</u>	<u>(36,754)</u>	<u>5,192</u>

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	13,993	2,178	16,171
TOTAL FUNDS	<u>13,993</u>	<u>2,178</u>	<u>16,171</u>

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,706	(32,528)	2,178
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>34,706</u>	<u>(32,528)</u>	<u>2,178</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.23 £	Net movement in funds £	Transfers between funds £	At 5.4.25 £
Unrestricted funds				
General fund	13,993	2,818	2,868	19,679
Restricted funds				
Local authority funding	-	4,552	(2,868)	1,684
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>13,993</u>	<u>7,370</u>	<u>-</u>	<u>21,363</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,670	(35,852)	2,818
Restricted funds			
Local authority funding	37,982	(33,430)	4,552
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>76,652</u>	<u>(69,282)</u>	<u>7,370</u>

The local authority funding has been used for staff costs, educational resources and general costs incurred in running of the Pre-school.

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

TYDD ST MARY PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025

	5.4.25 £	5.4.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	81	71
Other trading activities		
Fundraising events	1,638	2,485
Investment income		
Bank interest receivable	50	32
Charitable activities		
Nursery fees	2,196	5,282
Early years funding	37,981	26,836
	<hr/>	<hr/>
	40,177	32,118
	<hr/>	<hr/>
Total incoming resources	41,946	34,706
 EXPENDITURE		
Charitable activities		
Wages	24,694	21,670
Pensions	273	224
Rent	2,388	1,960
Insurance	834	791
Telephone	320	294
Postage, stationery and advertising	408	270
Sundries	178	318
Nursery costs	2,383	2,292
Repairs and renewals	305	317
Trips	322	272
Depreciation of improvements	414	328
Depreciation of equipment	1,635	2,089
Grants to individuals	1,360	525
	<hr/>	<hr/>
	35,514	31,350
 Support costs		
Governance costs		
Accountancy and payroll fees	1,240	1,178
	<hr/>	<hr/>
Total resources expended	36,754	32,528
	<hr/>	<hr/>
Net income	5,192	2,178
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

TYDD ST MARY PRE-SCHOOL

England & Wales - Charity number 1161814

Accounts

REPORT OF THE TRUSTEES AND
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FOR
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	Page
Report of the Trustees	1 to 3
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FOR THE YEAR ENDED 5 APRIL 2024

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- Promoting their care and safety
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Public benefit

The trustees have complied with the duty in section 17 of the 2011 Charity Act, to have due regard to guidance published by the Charity Commission, including public benefit guidance.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Tydd St Mary PreSchool is completely managed by Mrs Sheila Melton and a small team of devoted, caring and enthusiastic staff.

As the Cost of Living crisis continues the Preschool is doing its utmost to balance the income, costs and expenditure and ensure the charitable aims and objectives are still being met. We are also engaging with parents to offer guidance and support as needed whilst continuing to build on relationships with both parents/carers/children and the wider community. We continue to be aware of the impact on everyone's mental wellbeing, including the staff and trustees.

We have supported a number of families with SEN children and feel we have been able to adapt the environment to ensure it is safe, stimulating with the resources needed for them to achieve the best outcome whilst supporting parents in accessing the required assistance needed.

We are pleased that the accounts show the hard work and commitment by staff and trustees has enabled us to generate a surplus following the deficits of previous years since the pandemic. We hope to now build on this and continue to move forward.

The staff have continued with their training and personal development and all staff and the Chair hold their Paediatric First Aid Certificate. All policies have been reviewed and updated where necessary and Safeguarding Training has been fed back to the Trustees.

A summer trip and a trip to Baytree to see Father Christmas was thoroughly enjoyed and relations with the Primary School continued with an invitation to the Nativity.

Fundraising activities

This year more fundraising activities have been added to the calendar. Although it is difficult for families to find extra money we have been delighted with the support the parents/carers and wider community have given. The highlight was when a former Pre-school pupil climbed Mount Snowdon to raise funds. This was documented in the local papers and on social media which brought a lot of positivity to the Pre-school.

The Trustees have felt the year has been a positive one and we have overcome challenges to ensure the Pre-school continues to adapt and grow to its full potential. The community have been very supportive and we look forward to the future.

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2024

FINANCIAL REVIEW

Principal funding sources

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1161814

Principal address

Trafford Rooms
Common Way
Tydd St Mary
Wisbech
PE13 5QY

Trustees

Miss B M Fursse
Mrs L B Groves
Mrs S M Lilley
Ms S Onions
Ms B J Morgan (resigned 15.1.24)
Ms J E Pack (resigned 15.1.24)
Mrs C M Bishop (appointed 15.1.24)

Independent Examiner

Emma Booty FCCA
Wheelers
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2024

Approved by order of the board of trustees on 21 January 2025 and signed on its behalf by:

Miss B M Fursse - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TYDD ST MARY PRE-SCHOOL**

Independent examiner's report to the trustees of Tydd St Mary Pre-School

I report to the charity trustees on my examination of the accounts of Tydd St Mary Pre-School (the Trust) for the year ended 5 April 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Emma Booty FCCA

Wheeler
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

24 January 2025

TYDD ST MARY PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2024

	Notes	Unrestricted funds £	Restricted funds £	5.4.24 Total funds £	5.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		71	-	71	210
Charitable activities					
Nursery		32,118	-	32,118	23,423
Other trading activities	2	2,485	-	2,485	1,591
Investment income	3	32	-	32	11
Total		<u>34,706</u>	<u>-</u>	<u>34,706</u>	<u>25,235</u>
EXPENDITURE ON					
Charitable activities					
Nursery		<u>32,528</u>	<u>-</u>	<u>32,528</u>	<u>35,850</u>
NET INCOME/(EXPENDITURE)		2,178	-	2,178	(10,615)
RECONCILIATION OF FUNDS					
Total funds brought forward		13,993	-	13,993	24,608
TOTAL FUNDS CARRIED FORWARD		<u><u>16,171</u></u>	<u><u>-</u></u>	<u><u>16,171</u></u>	<u><u>13,993</u></u>

The notes form part of these financial statements

TYDD ST MARY PRE-SCHOOL

BALANCE SHEET
5 APRIL 2024

	Notes	Unrestricted funds £	Restricted funds £	5.4.24 Total funds £	5.4.23 Total funds £
FIXED ASSETS					
Tangible assets	7	10,737	-	10,737	10,655
CURRENT ASSETS					
Stocks	8	555	-	555	702
Debtors	9	203	-	203	55
Cash at bank and in hand		5,733	-	5,733	3,334
		<u>6,491</u>	<u>-</u>	<u>6,491</u>	<u>4,091</u>
CREDITORS					
Amounts falling due within one year	10	(1,057)	-	(1,057)	(753)
NET CURRENT ASSETS		<u>5,434</u>	<u>-</u>	<u>5,434</u>	<u>3,338</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,171</u>	<u>-</u>	<u>16,171</u>	<u>13,993</u>
NET ASSETS		<u>16,171</u>	<u>-</u>	<u>16,171</u>	<u>13,993</u>
FUNDS	11				
Unrestricted funds				16,171	13,993
TOTAL FUNDS				<u>16,171</u>	<u>13,993</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 January 2025 and were signed on its behalf by:

B M Fursse - Trustee

L B Groves - Trustee

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024

2. OTHER TRADING ACTIVITIES

	5.4.24	5.4.23
	£	£
Fundraising events	2,485	1,591
	<u>2,485</u>	<u>1,591</u>

3. INVESTMENT INCOME

	5.4.24	5.4.23
	£	£
Bank interest receivable	32	11
	<u>32</u>	<u>11</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

5. STAFF COSTS

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

	5.4.24	5.4.23
Nursery staff	3	3
	<u>3</u>	<u>3</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	210	-	210
Charitable activities			
Nursery	23,423	-	23,423
Other trading activities	1,591	-	1,591
Investment income	11	-	11
Total	<u>25,235</u>	<u>-</u>	<u>25,235</u>
EXPENDITURE ON			
Charitable activities			
Nursery	35,850	-	35,850
NET INCOME/(EXPENDITURE)	<u>(10,615)</u>	<u>-</u>	<u>(10,615)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	24,608	-	24,608
TOTAL FUNDS CARRIED FORWARD	<u>13,993</u>	<u>-</u>	<u>13,993</u>

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
COST			
At 6 April 2023	6,211	33,508	39,719
Additions	2,051	448	2,499
Disposals	-	(500)	(500)
	<hr/>	<hr/>	<hr/>
At 5 April 2024	8,262	33,456	41,718
DEPRECIATION			
At 6 April 2023	3,732	25,332	29,064
Charge for year	328	2,089	2,417
Eliminated on disposal	-	(500)	(500)
	<hr/>	<hr/>	<hr/>
At 5 April 2024	4,060	26,921	30,981
NET BOOK VALUE			
At 5 April 2024	<u>4,202</u>	<u>6,535</u>	<u>10,737</u>
At 5 April 2023	<u>2,479</u>	<u>8,176</u>	<u>10,655</u>

8. STOCKS

	5.4.24	5.4.23
	£	£
Stocks	<u>555</u>	<u>702</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24	5.4.23
	£	£
Other debtors	<u>203</u>	<u>55</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24	5.4.23
	£	£
Accruals and deferred income	<u>1,057</u>	<u>753</u>

11. MOVEMENT IN FUNDS

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	13,993	2,178	16,171
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>13,993</u>	<u>2,178</u>	<u>16,171</u>

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,706	(32,528)	2,178
TOTAL FUNDS	<u>34,706</u>	<u>(32,528)</u>	<u>2,178</u>

Comparatives for movement in funds

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	24,608	(10,615)	13,993
TOTAL FUNDS	<u>24,608</u>	<u>(10,615)</u>	<u>13,993</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,235	(35,850)	(10,615)
TOTAL FUNDS	<u>25,235</u>	<u>(35,850)</u>	<u>(10,615)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.22 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	24,608	(8,437)	16,171
TOTAL FUNDS	<u>24,608</u>	<u>(8,437)</u>	<u>16,171</u>

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,941	(68,378)	(8,437)
TOTAL FUNDS	<u>59,941</u>	<u>(68,378)</u>	<u>(8,437)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2024.

TYDD ST MARY PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2024

	5.4.24 £	5.4.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	71	210
Other trading activities		
Fundraising events	2,485	1,591
Investment income		
Bank interest receivable	32	11
Charitable activities		
Nursery fees	5,282	3,359
Early years funding	26,836	20,064
	<u>32,118</u>	<u>23,423</u>
Total incoming resources	34,706	25,235
 EXPENDITURE		
Charitable activities		
Wages	21,670	24,095
Pensions	224	243
Rent	1,960	1,990
Insurance	791	310
Telephone	294	307
Postage, stationery and advertising	270	447
Sundries	318	408
Nursery costs	2,292	3,023
Repairs and renewals	317	276
Trips	272	90
Depreciation of improvements	328	311
Depreciation of equipment	2,089	2,334
Loss on disposal of tangible fixed assets	-	122
Grants to individuals	525	770
	<u>31,350</u>	<u>34,726</u>
Support costs		
Governance costs		
Accountancy and payroll fees	1,178	1,124
	<u>1,178</u>	<u>1,124</u>
Total resources expended	32,528	35,850
	<u>32,528</u>	<u>35,850</u>
Net income/(expenditure)	2,178	(10,615)
	<u><u>2,178</u></u>	<u><u>(10,615)</u></u>

This page does not form part of the statutory financial statements

TYDD ST MARY PRE-SCHOOL

England & Wales - Charity number 1161814

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023
FOR
TYDD ST MARY PRE-SCHOOL

Wheeler
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity works for the public benefit having as its objects the development and education of children primarily under statutory school age in particular by:

- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers
- Providing services to support the training of individuals working within the pre-school

The Trustees support the aims of the Pre-School and have the power to do all such lawful things as shall further the attainment of the said aims; raise funds, employ on such terms and conditions of employment as the group shall determine any paid or voluntary worker or workers to assist in the attainment of the said aims.

Public benefit

The trustees have complied with the duty in section 17 of the 2011 Charity Act, to have due regard to guidance published by the Charity Commission, including public benefit guidance.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Tydd St Mary Pre-School is competently managed by Mrs Sheila Melton and a small team of devoted, caring and enthusiastic staff.

As we slowly move from the Pandemic into the Cost of Living Crisis the Pre-School is finding it continually challenging to balance the running costs but are committed to providing the best care, education and support they can to the children, their families/carers and the staff at the Pre-School. We continue to strive to care for the children, promote their education, health and wellbeing, continue to build relationships with the parents/carers to support them through these difficult times and provide support to those working within the Pre-School.

We have ensured staff are supported in their roles and responsibilities. Training has been accessed with all staff attending their First Aid training. We were awarded the highest Food Hygiene and Safety rating of 5. With our newest member of staff leaving to promote their professional development, the trustees made the decision not to recruit to mitigate losses to the Pre-School. This has meant more pressure on the remaining staff so we work hard to give extra support and ensure their wellbeing.

The staff continue to work hard to ensure the children are supported and receive additional help when needed. Parents/carers are supported in this and good home-school links are maintained. The opening time was adjusted to allow parents to drop off in conjunction with the new primary school times.

The children received Jubilee coins and had a Jubilee party. They all thoroughly enjoyed the summer trip to Banham Zoo and the summer leavers had a party and were assisted in their transition to Reception class. A Christmas party was held despite a weeks closure due to Covid.

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

As the pandemic eases the trustees have attempted to reinstate more fundraising activities. This has not been easy as parents/carers and the wider community find it difficult to return to normality and the Cost of Living crisis has not helped.

However, the drive sale was again our main fundraiser with many people in the local area supporting us. Being an outdoor event definitely helped. The children took part in a sponsored pedal which was a great success and the staff and trustees took part in a sponsored walk, again a good success and an opportunity to reach out to the wider community. A Christmas raffle was held and another one for Easter, with staff, trustees and parents donating prizes.

The accounts show how challenging this year has been and our continual struggle to recover from the Pandemic. We have made an effort to reach out to the community to engage new parents/carers and slowly the numbers are increasing although there is a shift to parents only requiring a few hours per week, rather than the full 15 hours. The Trustees are committed to build on this and increase our fundraising to ensure we can continue to provide the high level of care and education we have always done.

FINANCIAL REVIEW

Principal funding sources

The Primary source of funding is from Lincolnshire County Council Early Years Grants.

Reserves policy

The charity's current level of free reserves (total funds less the amounts held in fixed assets and restricted funds) is £3,338. The trustees monitor cashflow at the committee meetings and attempt to hold a contingency equal to three months salary costs to cover short term funding shortfalls, together with a contingency towards potential redundancy costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution dated 14 May 2012, as amended on 18 May 2015 and 2 July 2018. The charity was registered with the Charity Commission on 26 May 2015.

The Pre-School is a member of the Pre-School Learning Alliance.

Organisational structure

The Charity is run by a committee of volunteers who have been suitably DBS checked. The Committee meets at least six times a year and ensures the smooth running of the Pre-School and that the aims and objectives are being met.

As per the constitution the committee consists of parent members (those that have children attending the pre-school, currently one) and other members (those other interested individuals, currently five).

The Committee are voted in at an Annual General Meeting and stay on the committee until they resign, are voted off at an AGM or are removed at an Extraordinary meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1161814

Principal address

Trafford Room
Common Way
Tydd St Mary
Wisbech
PE13 5QY

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023

Trustees

Miss B M Fursse
Mrs L B Groves
Mrs S M Lilley
Ms S Onions
Ms B J Morgan (resigned 15.1.24)
Ms J E Pack (resigned 15.1.24)
Mrs C Bishop (appointed 15.1.24)

Independent Examiner

Emma Booty FCCA
Wheelers
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

Approved by order of the board of trustees on 15 January 2024 and signed on its behalf by:

Miss B M Fursse - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TYDD ST MARY PRE-SCHOOL**

Independent examiner's report to the trustees of Tydd St Mary Pre-School

I report to the charity trustees on my examination of the accounts of Tydd St Mary Pre-School (the Trust) for the year ended 5 April 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Emma Booty FCCA

Wheeler
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

31 January 2024

TYDD ST MARY PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2023

	Notes	Unrestricted funds £	Restricted funds £	5.4.23 Total funds £	5.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		210	-	210	875
Charitable activities					
Nursery		23,423	-	23,423	26,455
Other trading activities	2	1,591	-	1,591	666
Investment income	3	11	-	11	2
Total		<u>25,235</u>	<u>-</u>	<u>25,235</u>	<u>27,998</u>
EXPENDITURE ON					
Charitable activities					
Nursery		<u>35,850</u>	<u>-</u>	<u>35,850</u>	<u>41,851</u>
NET INCOME/(EXPENDITURE)		(10,615)	-	(10,615)	(13,853)
RECONCILIATION OF FUNDS					
Total funds brought forward		24,608	-	24,608	38,461
TOTAL FUNDS CARRIED FORWARD		<u>13,993</u>	<u>-</u>	<u>13,993</u>	<u>24,608</u>

The notes form part of these financial statements

TYDD ST MARY PRE-SCHOOL

BALANCE SHEET
5 APRIL 2023

	Notes	Unrestricted funds £	Restricted funds £	5.4.23 Total funds £	5.4.22 Total funds £
FIXED ASSETS					
Tangible assets	7	10,655	-	10,655	11,552
CURRENT ASSETS					
Stocks	8	702	-	702	801
Debtors	9	55	-	55	-
Cash at bank and in hand		3,334	-	3,334	13,307
		<u>4,091</u>	<u>-</u>	<u>4,091</u>	<u>14,108</u>
CREDITORS					
Amounts falling due within one year	10	(753)	-	(753)	(1,052)
NET CURRENT ASSETS		<u>3,338</u>	<u>-</u>	<u>3,338</u>	<u>13,056</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>13,993</u>	<u>-</u>	<u>13,993</u>	<u>24,608</u>
NET ASSETS		<u>13,993</u>	<u>-</u>	<u>13,993</u>	<u>24,608</u>
FUNDS	11				
Unrestricted funds				<u>13,993</u>	<u>24,608</u>
TOTAL FUNDS				<u>13,993</u>	<u>24,608</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 January 2024 and were signed on its behalf by:

B M Fursse - Trustee

L B Groves - Trustee

The notes form part of these financial statements

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023

2.	OTHER TRADING ACTIVITIES	5.4.23	5.4.22
		£	£
	Fundraising events	1,591	666
		<u> </u>	<u> </u>

3.	INVESTMENT INCOME	5.4.23	5.4.22
		£	£
	Bank interest receivable	11	2
		<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 5 April 2023, one trustee received remuneration by virtue of employment with the charity. Mrs S M Lilley, a trustee, was employed as an Early Years Practitioner until October 2022, and received reasonable remuneration for her employment. The gross amount paid to Mrs S M Lilley during the year was £5,073 (2022 - £8,406).

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

5. STAFF COSTS

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

	5.4.23	5.4.22
Nursery staff	3	3
	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	875	-	875
Charitable activities			
Nursery	26,455	-	26,455
Other trading activities	666	-	666
Investment income	2	-	2
	<u> </u>	<u> </u>	<u> </u>
Total	27,998	-	27,998
EXPENDITURE ON			
Charitable activities			
Nursery	41,851	-	41,851
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(13,853)	-	(13,853)
RECONCILIATION OF FUNDS			
Total funds brought forward	38,461	-	38,461

TYDD ST MARY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
	_____	_____	_____
TOTAL FUNDS CARRIED FORWARD	<u>24,608</u>	<u>-</u>	<u>24,608</u>
7. TANGIBLE FIXED ASSETS	Improvements to property £	Equipment £	Totals £
COST			
At 6 April 2022	6,211	36,667	42,878
Additions	-	1,870	1,870
Disposals	-	(5,029)	(5,029)
	_____	_____	_____
At 5 April 2023	<u>6,211</u>	<u>33,508</u>	<u>39,719</u>
DEPRECIATION			
At 6 April 2022	3,421	27,905	31,326
Charge for year	311	2,334	2,645
Eliminated on disposal	-	(4,907)	(4,907)
	_____	_____	_____
At 5 April 2023	<u>3,732</u>	<u>25,332</u>	<u>29,064</u>
NET BOOK VALUE			
At 5 April 2023	<u>2,479</u>	<u>8,176</u>	<u>10,655</u>
At 5 April 2022	<u>2,790</u>	<u>8,762</u>	<u>11,552</u>
8. STOCKS		5.4.23	5.4.22
		£	£
Stocks		<u>702</u>	<u>801</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		5.4.23	5.4.22
		£	£
Other debtors		<u>55</u>	<u>-</u>

TYDD ST MARY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23	5.4.22
	£	£
Accruals and deferred income	753	1,052
	<u>753</u>	<u>1,052</u>

11. MOVEMENT IN FUNDS

	At 6.4.22	Net movement in funds	At
	£	£	5.4.23
			£
Unrestricted funds			
General fund	24,608	(10,615)	13,993
	<u>24,608</u>	<u>(10,615)</u>	<u>13,993</u>
TOTAL FUNDS	<u>24,608</u>	<u>(10,615)</u>	<u>13,993</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	25,235	(35,850)	(10,615)
	<u>25,235</u>	<u>(35,850)</u>	<u>(10,615)</u>
TOTAL FUNDS	<u>25,235</u>	<u>(35,850)</u>	<u>(10,615)</u>

Comparatives for movement in funds

	At 6.4.21	Net movement in funds	At
	£	£	5.4.22
			£
Unrestricted funds			
General fund	38,461	(13,853)	24,608
	<u>38,461</u>	<u>(13,853)</u>	<u>24,608</u>
TOTAL FUNDS	<u>38,461</u>	<u>(13,853)</u>	<u>24,608</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	27,998	(41,851)	(13,853)
	<u>27,998</u>	<u>(41,851)</u>	<u>(13,853)</u>
TOTAL FUNDS	<u>27,998</u>	<u>(41,851)</u>	<u>(13,853)</u>

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.21 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	38,461	(24,468)	13,993
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>38,461</u>	<u>(24,468)</u>	<u>13,993</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,233	(77,701)	(24,468)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>53,233</u>	<u>(77,701)</u>	<u>(24,468)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2023.

TYDD ST MARY PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2023

	5.4.23	5.4.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	210	875
Other trading activities		
Fundraising events	1,591	666
Investment income		
Bank interest receivable	11	2
Charitable activities		
Nursery fees	3,359	778
Early years funding	20,064	25,677
	<hr/>	<hr/>
	23,423	26,455
	<hr/>	<hr/>
Total incoming resources	25,235	27,998
 EXPENDITURE		
Charitable activities		
Wages	24,095	29,188
Pensions	243	314
Rent	1,990	1,940
Insurance	310	772
Telephone	307	304
Postage, stationery and advertising	447	1,106
Sundries	408	364
Nursery costs	3,023	1,970
Repairs and renewals	276	675
Banham Zoo trip	90	-
Santa's grotto trip	-	192
Depreciation of improvements	311	311
Depreciation of equipment	2,334	2,843
Loss on disposal of tangible fixed assets	122	-
Grants to individuals	770	840
	<hr/>	<hr/>
	34,726	40,819
 Support costs		
Governance costs		
Accountancy and payroll fees	1,124	1,032
	<hr/>	<hr/>
Total resources expended	35,850	41,851
	<hr/>	<hr/>
Net expenditure	<u>(10,615)</u>	<u>(13,853)</u>

This page does not form part of the statutory financial statements

TYDD ST MARY PRE-SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

TYDD ST MARY PRE-SCHOOL

England & Wales - Charity number 1161814

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022
FOR
TYDD ST MARY PRE-SCHOOL

Wheelers
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

TYDD ST MARY PRE-SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity works for the public benefit having as its objects the development and education of children primarily under statutory school age in particular by:

- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers
- Providing services to support the training of individuals working within the pre-school

The Trustees support the aims of the Pre-School and have the power to do all such lawful things as shall further the attainment of the said aims; raise funds, employ on such terms and conditions of employment as the group shall determine any paid or voluntary worker or workers to assist in the attainment of the said aims.

Public benefit

The trustees have complied with the duty in section 17 of the 2011 Charity Act, to have due regard to guidance published by the Charity Commission, including public benefit guidance.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Tydd St Mary Pre-School is competently managed by Mrs Sheila Melton who leads a small team of devoted, caring and enthusiastic staff.

This has again been an extremely challenging year for the Pre-School predominantly due to the continuation of the Covid-19 Pandemic. Although restrictions have been lifted at various times in various ways, the Pre-School has seen first-hand the struggles that the parents have faced in deciding whether their child should be attending. All Government Guidance has been followed. The staff and committee have continuously faced these challenges with dedication and commitment, helping those that have needed support and keeping all informed with up to date information. Risk assessments, procedures, protocols and testing hopefully helped with this. Covid payments from the Government were sent to those eligible.

The summer term of 2021 saw the return of most children and was enjoyed by all, rebuilding their peer relationships and social interactions. Outdoor play was enhanced with the construction of the new play tower and soft pour which was facilitated by a grant to promote physical skills, role play and turn-taking. All children gained in confidence during the summer term and those moving to the Primary School in September were supported in this, together with their parents.

Staff were supported with their professional development, accessing various training online and keeping certificates up to date. All staff completed an Introduction to EYFS reforms. The Mandatory Dental Awareness programme was introduced and will be revisited. The Committee assessed the Insurance cover and upgraded this to further protect the Pre-School, including Trustees Financial Liability.

The staff, parents and children enjoyed a walk round Sandringham collecting Autumnal items to use in creative ways back at the Pre-School.

The Committee agreed to a trip to Baytree so the children could see Santa and receive a present. This was a great outing enjoyed by all, children, parents/carers and staff alike. Also the staff held a Christmas party with party food and games which was well attended and again thoroughly enjoyed. Unfortunately an outdoor Christmas carol singing event had to be cancelled due to Covid.

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Due to the continuation of the Covid Pandemic it has been extremely difficult to hold fund-raising events. However, after careful consideration, the first annual Drive Sale since Covid was held, although with a slightly different format to keep Covid safe.

A sponsored pedal was completed by the children which was well received and brought in some much needed funds.

A Christmas raffle was held, with committee members and staff donating prizes.

As the Accounts show, this has been a difficult year for the Pre-School. Primarily this is a direct result of the Covid-19 Pandemic. When the Pandemic first hit the Government subsidised the Pre-School which allowed wages to be paid and costs to be covered. However this year the Government withdrew its subsidy. The Pre-School had to stay open to receive funding, which was only given for those children attending. As parents were still nervous, many did not send their children for some time resulting in a loss of funds. There were less numbers of new enquiries and a low intake and this is taking longer to pick up than anticipated.

However, wages needed to go up to keep in line with the national minimum wage. Fees were increased to £4 per hour to keep in line with other local settings.

Fundraising has been difficult to arrange in a Covid-secure way and the low number of parents has meant that funds raised have reduced from the norm.

As we move forward, the Committee and Staff are resolved to continue to provide the best care, education and development to the children, promoting their health and wellbeing. We are dedicated in promoting parents involvement, supporting them as we all hopefully learn to live with Covid. We will strive to find new ways of fund-raising and continue to work together and keep the Charities best interests at heart.

FINANCIAL REVIEW

Principal funding sources

The Primary source of funding is from Lincolnshire County Council Early Years Grants.

Reserves policy

The charity's current level of free reserves (total funds less the amounts held in fixed assets and restricted funds) is £13,056. The trustees monitor cashflow at the committee meetings and attempt to hold a contingency equal to three months salary costs to cover short term funding shortfalls, together with a contingency towards potential redundancy costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution dated 14 May 2012, as amended on 18 May 2015 and 2 July 2018. The charity was registered with the Charity Commission on 26 May 2015.

The Pre-School is a member of the Pre-School Learning Alliance.

Organisational structure

The Charity is run by a committee of volunteers who have been suitably DBS checked. The Committee meets at least six times a year and ensures the smooth running of the Pre-School and that the aims and objectives are being met.

As per the constitution the committee consists of parent members (those that have children attending the pre-school, currently one) and other members (those other interested individuals, currently five).

The Committee are voted in at an Annual General Meeting and stay on the committee until they resign, are voted off at an AGM or are removed at an Extraordinary meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1161814

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022

Principal address

Trafford Room
Common Way
Tydd St Mary
Wisbech
PE13 5QY

Trustees

Miss B M Fursse
Mrs L B Groves
Mrs S M Lilley
Ms S Onions
Mrs E Wenham (resigned 31.1.22)
Ms B J Morgan (appointed 31.1.22)
Ms J E Pack (appointed 31.1.22)

Independent Examiner

Emma Booty FCCA
Wheeler
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

Approved by order of the board of trustees on 1 November 2022 and signed on its behalf by:

Miss B M Fursse - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TYDD ST MARY PRE-SCHOOL**

Independent examiner's report to the trustees of Tydd St Mary Pre-School

I report to the charity trustees on my examination of the accounts of Tydd St Mary Pre-School (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Emma Booty FCCA
Wheelers
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

27 January 2023

TYDD ST MARY PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022

	Notes	Unrestricted funds £	Restricted funds £	5.4.22 Total funds £	5.4.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		875	-	875	13,209
Charitable activities					
Nursery		26,455	-	26,455	33,628
Other trading activities	2	666	-	666	10
Investment income	3	2	-	2	5
Total		<u>27,998</u>	<u>-</u>	<u>27,998</u>	<u>46,852</u>
EXPENDITURE ON					
Charitable activities					
Nursery		41,851	-	41,851	37,869
NET INCOME/(EXPENDITURE)		(13,853)	-	(13,853)	8,983
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>38,461</u>	<u>-</u>	<u>38,461</u>	<u>29,478</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>24,608</u></u>	<u><u>-</u></u>	<u><u>24,608</u></u>	<u><u>38,461</u></u>

The notes form part of these financial statements

TYDD ST MARY PRE-SCHOOL

BALANCE SHEET
5 APRIL 2022

	Notes	Unrestricted funds £	Restricted funds £	5.4.22 Total funds £	5.4.21 Total funds £
FIXED ASSETS					
Tangible assets	7	11,552	-	11,552	14,433
CURRENT ASSETS					
Stocks	8	801	-	801	705
Cash at bank and in hand		13,307	-	13,307	33,483
		<u>14,108</u>	<u>-</u>	<u>14,108</u>	<u>34,188</u>
CREDITORS					
Amounts falling due within one year	9	(1,052)	-	(1,052)	(10,160)
		<u>13,056</u>	<u>-</u>	<u>13,056</u>	<u>24,028</u>
NET CURRENT ASSETS					
		<u>13,056</u>	<u>-</u>	<u>13,056</u>	<u>24,028</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		24,608	-	24,608	38,461
		<u>24,608</u>	<u>-</u>	<u>24,608</u>	<u>38,461</u>
NET ASSETS		<u>24,608</u>	<u>-</u>	<u>24,608</u>	<u>38,461</u>
FUNDS	10				
Unrestricted funds				24,608	38,461
TOTAL FUNDS				<u>24,608</u>	<u>38,461</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 November 2022 and were signed on its behalf by:

B M Fursse - Trustee

L B Groves - Trustee

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

TYDD ST MARY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

2. OTHER TRADING ACTIVITIES

	5.4.22	5.4.21
	£	£
Fundraising events	666	-
Sundry income	-	10
	666	10
	666	10

3. INVESTMENT INCOME

	5.4.22	5.4.21
	£	£
Bank interest receivable	2	5
	2	5
	2	5

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 5 April 2022, one trustee received remuneration by virtue of employment with the charity. Mrs S M Lilley, a trustee, was employed as an Early Years Practitioner and receive reasonable remuneration for her employment. The gross amount paid to Mrs S M Lilley during the year was £8,406 (2021 - £2,049).

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

5. STAFF COSTS

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

	5.4.22	5.4.21
Nursery staff	3	3
	3	3
	3	3

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,620	7,589	13,209
Charitable activities			
Nursery	33,628	-	33,628
Other trading activities	10	-	10
Investment income	5	-	5
	39,263	7,589	46,852
	39,263	7,589	46,852
EXPENDITURE ON			
Charitable activities			
Nursery	37,869	-	37,869
NET INCOME	1,394	7,589	8,983
Transfers between funds	8,262	(8,262)	-
	9,656	(673)	8,983
Net movement in funds	9,656	(673)	8,983

TYDD ST MARY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	28,805	673	29,478
TOTAL FUNDS CARRIED FORWARD	38,461	-	38,461

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
COST			
At 6 April 2021	6,211	36,394	42,605
Additions	-	273	273
At 5 April 2022	6,211	36,667	42,878
DEPRECIATION			
At 6 April 2021	3,110	25,062	28,172
Charge for year	311	2,843	3,154
At 5 April 2022	3,421	27,905	31,326
NET BOOK VALUE			
At 5 April 2022	2,790	8,762	11,552
At 5 April 2021	3,101	11,332	14,433

8. STOCKS

	5.4.22	5.4.21
	£	£
Stocks	801	705

TYDD ST MARY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22	5.4.21
	£	£
Accruals and deferred income	1,052	10,160
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 6.4.21	Net movement in funds	At 5.4.22
	£	£	£
Unrestricted funds			
General fund	38,461	(13,853)	24,608
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>38,461</u>	<u>(13,853)</u>	<u>24,608</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	27,998	(41,851)	(13,853)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>27,998</u>	<u>(41,851)</u>	<u>(13,853)</u>

Comparatives for movement in funds

	At 6.4.20	Net movement in funds	Transfers between funds	At 5.4.21
	£	£	£	£
Unrestricted funds				
General fund	27,008	1,394	10,059	38,461
Climbing Frame	1,797	-	(1,797)	-
	<u>28,805</u>	<u>1,394</u>	<u>8,262</u>	<u>38,461</u>
Restricted funds				
Climbing Frame	673	7,589	(8,262)	-
	<u>29,478</u>	<u>8,983</u>	<u>-</u>	<u>38,461</u>

TYDD ST MARY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,263	(37,869)	1,394
Restricted funds			
Climbing Frame	7,589	-	7,589
TOTAL FUNDS	<u>46,852</u>	<u>(37,869)</u>	<u>8,983</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.20 £	Net movement in funds £	Transfers between funds £	At 5.4.22 £
Unrestricted funds				
General fund	27,008	(12,459)	10,059	24,608
Climbing Frame	1,797	-	(1,797)	-
	<u>28,805</u>	<u>(12,459)</u>	<u>8,262</u>	<u>24,608</u>
Restricted funds				
Climbing Frame	673	7,589	(8,262)	-
TOTAL FUNDS	<u>29,478</u>	<u>(4,870)</u>	<u>-</u>	<u>24,608</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,261	(79,720)	(12,459)
Restricted funds			
Climbing Frame	7,589	-	7,589
TOTAL FUNDS	<u>74,850</u>	<u>(79,720)</u>	<u>(4,870)</u>

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

TYDD ST MARY PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022

	5.4.22 £	5.4.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	875	6,209
Grants	-	7,000
	875	13,209
Other trading activities		
Fundraising events	666	-
Sundry income	-	10
	666	10
Investment income		
Bank interest receivable	2	5
Charitable activities		
Nursery fees	778	639
Early years funding	25,677	32,989
	26,455	33,628
Total incoming resources	27,998	46,852
EXPENDITURE		
Charitable activities		
Wages	29,188	27,566
Pensions	314	169
Rent	1,940	1,910
Insurance	772	475
Telephone	304	277
Postage, stationery and advertising	1,106	922
Sundries	364	430
Nursery costs	1,970	2,510
Repairs and renewals	675	1,006
Santa's grotto trip	192	-
Depreciation of improvements	311	311
Depreciation of equipment	2,843	766
Grants to individuals	840	375
	40,819	36,717
Support costs		
Governance costs		
Accountancy and payroll fees	1,032	1,152
Total resources expended	41,851	37,869
Net (expenditure)/income	(13,853)	8,983

This page does not form part of the statutory financial statements

TYDD ST MARY PRE-SCHOOL

England & Wales - Charity number 1161814

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021
FOR
TYDD ST MARY PRE-SCHOOL

Wheelers
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

TYDD ST MARY PRE-SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity works for the public benefit having as its objects the development and education of children primarily under statutory school age in particular by:

- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers
- Providing services to support the training of individuals working within the pre-school

The Trustees support the aims of the Pre-School and have the power to do all such lawful things as shall further the attainment of the said aims; raise funds, employ on such terms and conditions of employment as the group shall determine any paid or voluntary worker or workers to assist in the attainment of the said aims.

Public benefit

The trustees have complied with the duty in section 17 of the 2011 Charity Act, to have due regard to guidance published by the Charity Commission, including public benefit guidance.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Tydd St Mary Pre-School is competently managed by Mrs Sheila Melton who leads a small team of devoted, caring and enthusiastic staff.

With the continuation of the Covid-19 Pandemic, this has been an extremely challenging year for all. The Pre-School was closed from March 2020 to June 2020 and the committee was unable to meet. During this time, the Manager kept in contact with the families giving links and suggestions for home schooling and the committee kept in contact via email ensuring the continued running of the Pre-School and transparency regarding monies spent. Following the Government Guidance the Pre-School re-opened for a short time in July for those children transitioning to Primary School in September. Risk assessments, new procedures and protocols ensured everything was being done to limit the risk of transmission to keep children, their families and the staff safe and staff were on hand to allay parents fears when returning to Pre-School. Leaving presents were distributed to all the children going on to Primary School.

In September the Pre-School welcomed children back and it was lovely to see the children enjoying time with their peers, revisiting friendships and gaining confidence and new skills with the encouragement of the staff. Although a Christmas Party was unable to be held, the children all received a gift from Father Christmas.

The long-standing Deputy Manager retired at the end of the year and the Committee promoted the Childcare Practitioner to the role. A panel of three from the Committee carried out a recruitment process which resulted in the position being filled in the New Year.

Although numbers were extremely low in the New Year, by mid-March most children had returned and enquiries were received from new parents. The new play tower and softpour was installed, facilitated by the grants received, which the children have thoroughly enjoyed exploring and promoting their development.

Considering these difficult times, the Trustees are pleased that the accounts shows a healthy figure and good use of resources.

Fundraising activities

Due to the Covid-19 pandemic, it has been extremely difficult to hold the usual fund-raising events. The main fund-raising event, the village Drive sale had to be postponed for a year. A regular donation from a member of the community is thankfully received and the committee registered with Amazon Smile which gives a donation from orders received. We look forward to being able to once again hold fund-raising events in the community.

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021

FINANCIAL REVIEW

Principal funding sources

The Primary source of funding is from Lincolnshire County Council Early Years Grants.

Reserves policy

The charity's current level of free reserves (total funds less the amounts held in fixed assets and restricted funds) is £24,028. The trustees monitor cashflow at the committee meetings and attempt to hold a contingency equal to three months salary costs to cover short term funding shortfalls, together with a contingency towards potential redundancy costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution dated 14 May 2012, as amended on 18 May 2015 and 2 July 2018. The charity was registered with the Charity Commission on 26 May 2015.

The Pre-School is a member of the Pre-School Learning Alliance.

Organisational structure

The Charity is run by a committee of volunteers who have been suitably DBS checked. The Committee meets at least six times a year and ensures the smooth running of the Pre-School and that the aims and objectives are being met.

As per the constitution the committee consists of parent members (those that have children attending the pre-school, currently two) and other members (those other interested individuals, currently three).

The Committee are voted in at an Annual General Meeting and stay on the committee until they resign, are voted off at an AGM or are removed at an Extraordinary meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1161814

Principal address

Trafford Room
Common Way
Tydd St Mary
Wisbech
PE13 5QY

Trustees

Miss B M Fursse
Mrs L B Groves
Mrs S M Lilley
Ms S Onions
Mrs E Wenham

Independent Examiner

Emma Booty FCCA
Wheeler
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

TYDD ST MARY PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021

Approved by order of the board of trustees on 30 November 2021 and signed on its behalf by:

Miss B M Fursse - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TYDD ST MARY PRE-SCHOOL**

Independent examiner's report to the trustees of Tydd St Mary Pre-School

I report to the charity trustees on my examination of the accounts of Tydd St Mary Pre-School (the Trust) for the year ended 5 April 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Emma Booty FCCA
Wheelers
Chartered Accountants & Tax Consultants
27-29 Old Market
Wisbech
Cambridgeshire
PE13 1NE

13 December 2021

TYDD ST MARY PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021

	Notes	Unrestricted funds £	Restricted funds £	5.4.21 Total funds £	5.4.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,620	7,589	13,209	790
Charitable activities					
Nursery		33,628	-	33,628	37,405
Other trading activities	2	10	-	10	1,198
Investment income	3	5	-	5	18
Total		39,263	7,589	46,852	39,411
 EXPENDITURE ON					
Charitable activities					
Nursery		37,869	-	37,869	35,498
NET INCOME		1,394	7,589	8,983	3,913
Transfers between funds	11	8,262	(8,262)	-	-
Net movement in funds		9,656	(673)	8,983	3,913
 RECONCILIATION OF FUNDS					
Total funds brought forward		28,805	673	29,478	25,565
TOTAL FUNDS CARRIED FORWARD		38,461	-	38,461	29,478

The notes form part of these financial statements

TYDD ST MARY PRE-SCHOOL

BALANCE SHEET
5 APRIL 2021

	Notes	Unrestricted funds £	Restricted funds £	5.4.21 Total funds £	5.4.20 Total funds £
FIXED ASSETS					
Tangible assets	7	14,433	-	14,433	6,264
CURRENT ASSETS					
Stocks	8	705	-	705	798
Debtors	9	-	-	-	378
Cash at bank and in hand		33,483	-	33,483	23,554
		<u>34,188</u>	<u>-</u>	<u>34,188</u>	<u>24,730</u>
CREDITORS					
Amounts falling due within one year	10	(10,160)	-	(10,160)	(1,516)
NET CURRENT ASSETS		<u>24,028</u>	<u>-</u>	<u>24,028</u>	<u>23,214</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>38,461</u>	<u>-</u>	<u>38,461</u>	<u>29,478</u>
NET ASSETS		<u>38,461</u>	<u>-</u>	<u>38,461</u>	<u>29,478</u>
FUNDS	11				
Unrestricted funds				38,461	28,805
Restricted funds				-	673
TOTAL FUNDS				<u>38,461</u>	<u>29,478</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 November 2021 and were signed on its behalf by:

B M Fursse - Trustee

L B Groves - Trustee

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost
Equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021

2. OTHER TRADING ACTIVITIES

	5.4.21	5.4.20
	£	£
Fundraising events	-	1,198
Sundry income	10	-
	10	1,198
	10	1,198

3. INVESTMENT INCOME

	5.4.21	5.4.20
	£	£
Bank interest receivable	5	18
	5	18
	5	18

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 5 April 2021, one trustee received remuneration by virtue of employment with the charity. The Charity Commission gave an order on 24 February 2021 that Mrs S M Lilley, a trustee, could be employed as an Early Years Practitioner and receive reasonable remuneration for her employment. The gross amount paid to Mrs S M Lilley during the year was £2,049.

There were no other trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

5. STAFF COSTS

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

	5.4.21	5.4.20
Nursery staff	3	3
	3	3
	3	3

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	117	673	790
Charitable activities			
Nursery	37,405	-	37,405
Other trading activities	1,198	-	1,198
Investment income	18	-	18
	38,738	673	39,411
Total	38,738	673	39,411
EXPENDITURE ON			
Charitable activities			
Nursery	35,498	-	35,498

TYDD ST MARY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	3,240	673	3,913
 RECONCILIATION OF FUNDS			
Total funds brought forward	25,565	-	25,565
 TOTAL FUNDS CARRIED FORWARD	28,805	673	29,478

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Totals £
COST			
At 6 April 2020	6,211	27,148	33,359
Additions	-	9,246	9,246
At 5 April 2021	6,211	36,394	42,605
DEPRECIATION			
At 6 April 2020	2,799	24,296	27,095
Charge for year	311	766	1,077
At 5 April 2021	3,110	25,062	28,172
NET BOOK VALUE			
At 5 April 2021	3,101	11,332	14,433
At 5 April 2020	3,412	2,852	6,264

8. STOCKS

		5.4.21 £	5.4.20 £
Stocks		705	798
		705	798

TYDD ST MARY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	5.4.21	5.4.20
		£	£
	Debtors	-	378
		<u> </u>	<u> </u>

10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	5.4.21	5.4.20
		£	£
	Trade creditors	-	60
	Accruals and deferred income	10,160	1,456
		<u> </u>	<u> </u>
		<u>10,160</u>	<u>1,516</u>

11.	MOVEMENT IN FUNDS		Net movement in funds	Transfers between funds	At 5.4.21
		At 6.4.20	£	£	£
	Unrestricted funds				
	General fund	27,008	1,394	10,059	38,461
	Climbing Frame	1,797	-	(1,797)	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		28,805	1,394	8,262	38,461
	Restricted funds				
	Climbing Frame	673	7,589	(8,262)	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
	TOTAL FUNDS	<u>29,478</u>	<u>8,983</u>	<u>-</u>	<u>38,461</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,263	(37,869)	1,394
Restricted funds			
Climbing Frame	7,589	-	7,589
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>46,852</u>	<u>(37,869)</u>	<u>8,983</u>

TYDD ST MARY PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.19 £	Net movement in funds £	Transfers between funds £	At 5.4.20 £
Unrestricted funds				
General fund	25,565	2,184	(741)	27,008
Climbing Frame	-	1,056	741	1,797
	<u>25,565</u>	<u>3,240</u>	-	28,805
Restricted funds				
Climbing Frame	-	673	-	673
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>25,565</u>	<u>3,913</u>	<u>-</u>	<u>29,478</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,682	(35,498)	2,184
Climbing Frame	1,056	-	1,056
	<u>38,738</u>	<u>(35,498)</u>	<u>3,240</u>
Restricted funds			
Climbing Frame	673	-	673
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>39,411</u>	<u>(35,498)</u>	<u>3,913</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.19 £	Net movement in funds £	Transfers between funds £	At 5.4.21 £
Unrestricted funds				
General fund	25,565	3,578	9,318	38,461
Climbing Frame	-	1,056	(1,056)	-
	<u>25,565</u>	<u>4,634</u>	<u>8,262</u>	<u>38,461</u>
Restricted funds				
Climbing Frame	-	8,262	(8,262)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>25,565</u>	<u>12,896</u>	<u>-</u>	<u>38,461</u>

TYDD ST MARY PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,945	(73,367)	3,578
Climbing Frame	1,056	-	1,056
	<hr/>	<hr/>	<hr/>
	78,001	(73,367)	4,634
Restricted funds			
Climbing Frame	8,262	-	8,262
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>86,263</u>	<u>(73,367)</u>	<u>12,896</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021.

TYDD ST MARY PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021

	5.4.21 £	5.4.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,209	790
Grants	7,000	-
	13,209	790
Other trading activities		
Fundraising events	-	1,198
Sundry income	10	-
	10	1,198
Investment income		
Bank interest receivable	5	18
Charitable activities		
Nursery fees	639	2,106
Early years funding	32,989	35,299
	33,628	37,405
Total incoming resources	46,852	39,411
EXPENDITURE		
Charitable activities		
Wages	27,566	26,032
Pensions	169	149
Rent	1,910	1,950
Insurance	475	475
Telephone	277	291
Postage, stationery and advertising	922	664
Sundries	430	428
Nursery costs	2,510	2,522
Repairs and renewals	1,006	671
Dinosaur Park trip	-	72
Depreciation of improvements	311	311
Depreciation of equipment	766	908
Grants to individuals	375	-
	36,717	34,473
Support costs		
Governance costs		
Accountancy and payroll fees	1,152	1,025
Total resources expended	37,869	35,498
Net income	8,983	3,913

This page does not form part of the statutory financial statements