

LAUREL FARM STEINER KINDERGARTEN

England & Wales · Charity number 1163992

Details

Status Registered

Legal form CIO

Registered 2015-10-15

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

Contact

Address 17 Carlingcott
Peasedown St. John
Bath
BA2 8AN

Phone 07561521597

Email ADMIN@LAURELFARMKINDERGARTEN.ORG

Website <http://www.laurelfarmkindergarten.org>

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN AGES 3 TO 7 USING THE RUDOLPH STEINER'S PHILOSOPHIES IN EDUCATION TO LEARN THROUGH PLAY.

Activities: provision of kindergarten education

Classification

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

Geography

- Bath And North East Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£96,589	£92,846	-	-
2023-08-31	£80,551	£71,385	-	-
2022-08-31	£64,939	£61,991	-	-
2021-08-31	£52,030	£51,685	-	-
2020-08-31	£45,477	£44,032	-	-

Trustees

Name	Role	Appointed
Claire Peeters	Chair	2022-03-23
Elodie Rummage		2023-08-17
Hannah Bushell		2025-01-26
Jessica Kazak		2026-06-05
Rachel Davies		2025-11-05

Accounts

LAUREL FARM STEINER KINDERGARTEN

Charity number: 1163992

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

LAUREL FARM STEINER KINDERGARTEN

CONTENTS FOR THE YEAR ENDED 31 AUGUST 2024

	Page
Trustee Annual Report	1 - 4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 10

LAUREL FARM STEINER KINDERGARTEN

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

Charity Name: Laurel Farm Steiner Kindergarten

Charity Number: 1163992

Charity address: 17 Carlingcott
Peasedown St John
Bath
BA2 8AN

1. Introduction

This report outlines the activities, achievements, challenges, and financial performance of Laurel Farm Steiner Kindergarten (LFSK) during the year from September 2023 to August 2024.

2. Structure

LSSK operates as a Charitable Incorporated Organisation (CIO) with a board of trustees. LFSK is an early years setting for children aged between 2.5 - 7 and is guided by Steiner Waldorf principles in alignment with the Early Years Foundation Stage (EYFS) framework.

Trustees (during the period)

Tania Orgil (*resigned July 20, 2024*)
Jessie Kazak (*resigned as trustee in February 2024*)
Maysa Marques
Claire Peeters
Elodie Rummage

Staffing

The Kindergarten employs:
Two Lead Teachers (job share)
Two Teaching Assistants
One Operations Manager

Operations Manager Jessie Kazak resigned from her staff role in August 2024 following a two month handover period. She was succeeded by Sally Cook, a former parent and active member of the community. The transition was carefully managed to ensure continuity and a smooth leadership shift.

3. Activities and Objectives

LFSK continues to provide a rich early childhood education that integrates all seven areas of the EYFS learning and development framework:

Prime Areas

- 1) Communication and Language
- 2) Physical Development
- 3) Personal, Social and Emotional Development

LAUREL FARM STEINER KINDERGARTEN

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

Specific Areas

- 4) Literacy
- 5) Mathematics
- 6) Understanding the World
- 7) Expressive Arts and Design

Pedagogical Approach

The kindergarten seeks to nurture the whole child — physically, socially, academically, emotionally, and spiritually. Activities include storytelling and puppet plays, craft, cooking, baking, seasonal celebrations, and daily rhythms aligned with Steiner principles.

4. Curriculum and Daily Rhythm

A significant development this year was the introduction of a revised daily rhythm designed to support the children's transitions and natural energy flow. The new structure introduced a clear "in-breath and out-breath" pattern:

- **Morning:** The day begins with a snack at the Ark.
- **Mid Morning:** Children move into the inside kindergarten for play, lunch, and a rest period.
- **Afternoon:** The group goes to the Magic Glade for outdoor play and closing activities.

Staff observed increased calm and flow throughout the day, with improved transitions and engagement among the children.

5. Achievements and Community Engagement

Festivals and Events

LFSK continued its strong tradition of celebrating the changing seasons and natural cycles.

Festivals held this year included:

- Lantern Festival
- Advent Spiral
- Candlemas
- May Day
- Summer Fair

Attendance at community events increased, supported by proactive engagement from Lead Teacher Elodie Rummage. The Summer Fair raised £1,800, the highest total to date, with £400 raised online prior to the event.

Green Sprouts Group

The Green Sprouts toddler group was led this year by assistant and teacher-in-training, Emma.

Attendance was lower than previous years, but a committed group returned each week.

Suggestions for improvement included better advertising and a review of pricing. Despite its small size, the group remains an essential feeder into the main Kindergarten.

6. Ofsted and Compliance

This year, Elodie Rummage successfully re-registered LFSK with the appropriate Ofsted registration status, becoming a trustee in the process. A follow-up inspection confirmed the new status; a full rated inspection is expected in the next two years.

LAUREL FARM STEINER KINDERGARTEN

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

7. Financial Review

LFSK ended the financial year with a strong balance of £18,996

Income

- Income increased from both government funding and higher attendance, with local funding rising in May 2024
- The Summer Fair and donations also contributed to overall income.

Expenditure

- Salary costs rose, enabling long overdue pay increases and the introduction of pension contributions.
- Food costs continued to rise, in line with inflation and the Kindergarten's ongoing commitment to 100% organic lunches and snacks.

Outstanding Matters

- The board still needs to claim historic Gift Aid donations going back four years.
- Expert advice is needed to review commercial rent rates and lease terms.

8. Enrolment and Outreach

Three Open Days were held during the year and were well attended. Having all teaching staff present helped foster interest and trust among prospective families, leading to several new sign-ups.

9. Challenges and Opportunities

Challenges

- Ongoing pressure due to rising rent
- Gaps in trustee expertise, especially regarding fundraising and lease negotiations
- Still awaiting historic Gift Aid claim processing

Opportunities

- Continued strong leadership and staff collaboration
- Higher levels of parent engagement and fundraising
- Smoother rhythm and improved transitions for children
- New Operations Manager with energy and experience

10. Looking Ahead

The board and leadership team plan to:

- Review the format and marketing of the Green Sprouts group
- Strengthen trustee recruitment, particularly with legal or property experience
- Continue efforts to secure rent advice and long-term lease clarity
- Process historic Gift Aid claims
- Deepen community and fundraising engagement through expanded event offerings

LAUREL FARM STEINER KINDERGARTEN

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

This report has been approved by the Trustees and signed on their behalf by:

Signature: 

Date: 24-06-2025

Name: CLAIRE PEETERS

LAUREL FARM STEINER KINDERGARTEN

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2024

I report on the accounts of Laurel Farm Steiner Kindergarten for the year ended 31 August 2024 which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

David Courtier FMAAT AATQB for and on behalf of:

Community360
Winsley's House, High Street, Colchester, Essex



Date 24th June 2025

LAUREL FARM STEINER KINDERGARTEN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Note	2024 Total £	2023 Total £
Incoming resources			
Donations		1,755	1,686
Charitable activities	2	94,834	78,865
Total incoming resources		96,589	80,551
Resources expended			
Charitable activities	3	92,846	71,385
Total resources expended		92,846	71,385
Net incoming resources		3,743	9,166
Funds at 1 September 2023		17,060	7,894
Funds at 31 August 2024		20,803	17,060

Notes on pages 8 to 10 form part of these financial statements

LAUREL FARM STEINER KINDERGARTEN

BALANCE SHEET AS AT 31 AUGUST 2024

	Note	2024 Total £	2023 Total £
Fixed Assets			
Tangible fixed assets	5	499	-
		<u>499</u>	<u>-</u>
Current Assets			
Cash at bank and in hand		21,564	16,702
Debtors	6	1,638	4,376
		<u>23,202</u>	<u>21,078</u>
Current Liabilities			
Creditors	7	2,898	4,018
		<u>2,898</u>	<u>4,018</u>
Net current assets		<u>20,304</u>	<u>17,060</u>
Net assets		<u><u>20,803</u></u>	<u><u>17,060</u></u>
Funds			
Unrestricted funds		20,803	17,060
		<u><u>20,803</u></u>	<u><u>17,060</u></u>

The trustees declare that they have approved the accounts above.

Signed



Claire Peeters
Trustee

Date

24-06-2025

LAUREL FARM STEINER KINDERGARTEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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). (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Income

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in the incoming resources of restricted funds when receivable.

Expenditure

Expenditure on projects is treated as direct charitable expenditure. All expenditure is unrestricted.

Going concern

These accounts have been prepared on a going concern basis.

LAUREL FARM STEINER KINDERGARTEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

2. Incoming resources from charitable activities	2024	2023
	£	£
Funding	51,884	41,734
Fees	42,950	37,131
	94,834	78,865
3. Costs of charitable activities	2024	2023
	£	£
Salaries	66,032	53,516
Advertising	44	25
Computer costs	542	-
Professional fees	1,217	490
Dues and subscriptions	1,524	469
Repairs and maintenance	4,967	-
Food, supplies, etc	4,136	2,635
Insurances	534	1,090
Printing, postage and stationery	23	721
Rent or lease of buildings	12,365	11,549
Telephone	129	87
Training	750	545
Depreciation	166	-
Sundry expense	417	258
	92,846	71,385
4. Staff		
An average of 4 (2023:4) staff were employed during the year.		
No employee earned over £60,000 during the year.		
5. Fixed Assets	Fixtures & Fittings	Total
	2024	2024
	£	£
Cost as at 1 September 2023	-	-
Additions	665	665
Cost as at 31 August 2024	665	665
Depreciation as at 1 September 2023	-	-
Charge for year	166	166
Depreciation as at 31 August 2024	166	166
Net Book Value as at 31 August 2024	499	499
Net Book Value as at 31 August 2023	-	-

LAUREL FARM STEINER KINDERGARTEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

6. Debtors	2024	2023
	£	£
Debtors	1,638	4,376
	<u>1,638</u>	<u>4,376</u>
 7. Creditors	 2024	 2023
	£	£
Creditors & accruals	1,983	1,175
Income in advance	101	-
PAYE	814	2,843
	<u>2,898</u>	<u>4,018</u>

Accounts



Laurel Farm Steiner Kindergarten Chairs Annual Report

Sep 22 – Aug 2023

Charity Name: Laurel Farm Steiner Kindergarten

Charity Number: 1163992

Charity address: 17, Carlingcott, Peasedown St John, Bath BA2 8AN

Trustees:

Tania Orgil, Maysa Marques, Claire Peeters, Jessie Kazak

Structure

Laurel Farm Steiner Kindergarten (LFSK) operates as a Charitable Incorporated Organisation (CIO) with a board of trustees. LFSK is an early years setting for children aged between 2.5 - 6. It is managed by a board of trustees and in addition employs a Teacher, a Teaching assistant and an operations manager. Trustees are recruited through a nomination process at one of the 6 weekly trustee meetings.

Activities and Objectives

LFSK addresses all the seven areas of learning and development in accordance with the EYFS.

Three of these are prime areas:

- 1) Communication and Language
- 2) Physical Development
- 3) Personal, Social and Emotional Development

In addition, we support four specific areas:

- 4) Literacy
- 5) Mathematics
- 6) Understanding the World
- 7) Expressive Arts and Design

We seek to take the whole needs of the child into account: *physical, social, academic, emotional and spiritual*. The day and week have a natural rhythm and use repetition to deepen a feeling of security. Activities include puppet plays and story-telling, creative craft, cooking, baking, sewing, building and making. We are unique in that we observe and honour the changing seasons and the life cycle of the natural world. We welcome and celebrate the gifts that nature brings us and therefore we hold festivals and gatherings throughout the year as either a family event or a kindergarten event.



Financial Review

LFK ended the year with a strong bank balance of £17,060. Laurel Farm Kindergarten's principal sources of funds are through government funding and fees. The principal risk to the charity is the reliance on volunteer trustees instead of a full time manager to run the organisation.

Local funding increased by almost £10k due to consistently higher numbers attending. Fee's were also increased by £1 per hour which helped increase fee income by £7k. We increased our salary costs by approximately £7,000 per year thanks to long overdue pay rises for teacher and assistant and introducing pensions. Food costs doubled due to general inflation but also reviewing all ingredients for menus and committing to 100% organic.

Thanks to the small, dedicated group of trustees the leadership and management have been stronger than the previous financial year. However, there were still evident gaps of resource, knowledge and capacity which have impacted the kindergarten. Primarily, the chair of the board has been investing an unsustainable amount of time on finances, strategy, governance and recruitment. The challenge and irony has been whilst establishing more structure and effective systems in place, the professional development of the kindergarten has created more work which cannot be upheld by the current operations manager hours. A review of the operations management is urgently needed to relieve the trustees of the overwhelming level of work and return to a more quarterly input of advice once a new team structure is put in place.

The previous year's key priority for finance was to review and understand our costs and income. This was achieved by finally introducing accountancy software and having our overdue financial records audited from 2017 through to 2022.

Another key area of success was understanding and resolving our apparent debts to HMRC which were significant but based on incorrect legal status. Through the efforts of the operations manager, treasurer and accountant, LFSK was finally deregistered as a corporation and able to reduce all outstanding debts to zero. This was a 5 year issue finally resolved. With this resolved, we were able to register as a charity at HMRC and become eligible to receive gift aid. A priority for the next financial year will be to review historic donations from the previous 4 years to reclaim gift aid.

Charity commission has now been updated for all financial accounts and we are no longer in the red.

Achievements and Performance



Recruitment

A review into the current kindergarten model of Laurel Farm Kindergarten was underway at the start of 2023 when an unexpected resignation from our lead teacher, followed by the assistant. This created a new urgency to review and update the model and staff team. This left a school term to recruit two new positions during a “crisis” in Steiner teacher recruitment. It was a challenge supported fully by all trustees, operations manager and a consultant for a short period to advertise, screen, interview and review candidates. The project took a considerably longer time than anticipated and ran from April till mid July. The final outcome was a set of three new brilliant recruits but the time impact on the trustees and operations manager has been significant

Community

The teachers and parent representatives have successfully planned and helped the community to come together and celebrate many festivals such as Lantern Festival, the Advent Spiral, Candlemas, May Day and a Summer Fair. The attendance at community days was at an all time low however and there felt a general lack of engagement from parents to take on projects unlike years before. One possibility is due to attracting more working families who have less time to offer to the community.

In March 2023 we conducted a parent questionnaire, the response rate was very low but from the feedback received the parents are either happy or very happy.

Fundraising

The summer Fair hit a fundraising record of £1600. This was thanks to a dedicated parent representative who put in a significant amount of time and energy to organising multiple stalls and parents. Although the attendance on the day was not as high as previous years, the income generated through raffle tickets, food and sold goods was £200 more than the target. As this fair’s purpose is also to showcase the kindergarten, taking these learnings and ensuring a focus on attendance, publicity and atmosphere on the day will be integrated in to next year’s plans.

Green Sprouts

The Green Sprouts sessions have continued to be a successful and nourishing offering to the community. Dominka Baran has created a real sense of community with the group and the majority of intakes throughout the year and coming up in September 23 are from this group (7 children). With Dominika set to take on a lead teacher position from September 23 and the majority of Green Sprouters now enrolled, there will be a need to build this group back up again with a new facilitator.

Woodland Club



An afterschool woodland club was set up for Thursdays due to a new recruit, Emma McGuinness. This has been very popular with excellent feedback on the sessions and allowed outside families to experience

Laurel Farm. Emma, has now been recruited as full time assistant but we hope to continue this popular offering in the next year.

Landlords

We have held 3 open days in 2023. They were well attended and the return to welcoming parents into the kindergarten space post Covid was a nice addition. For 2024 open days, the planned format will include the current parent representatives to attend to enable new parents to have more probing conversations.

Ofsted

Laurel Farm Kindergarten received an Ofsted outstanding report in August. The report reflects the hard efforts of all staff and parents to make Laurel Farm Kindergarten a thriving setting for the community. Due to the registration being linked to a former legal status, Laurel Farm Kindergarten was informed they would need to have an additional inspection to have it linked to the updated legal status. We are awaiting news from Ofsted on when this will happen.

LAUREL FARM STEINER KINDERGARTEN

Charity number: 1163992

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023



LAUREL FARM STEINER KINDERGARTEN

CONTENTS FOR THE YEAR ENDED 31 AUGUST 2023

	Page
Trustee Annual Report	1 - 4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 9

LAUREL FARM STEINER KINDERGARTEN

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Charity Name: Laurel Farm Steiner Kindergarten

Charity Number: 1163992

Charity address: 17 Carlingcott
Peasedown St John
Bath
BA2 8AN

Trustees:

Tania Orgil
Maysa Marques
Claire Peeters
Jessie Kazak

Structure

Laurel Farm Steiner Kindergarten (LFSK) operates as a Charitable Incorporated Organisation (CIO) with a board of trustees. LFSK is an early years setting for children aged between 2.5 - 6. It is managed by a board of trustees and in addition employs a Teacher, a Teaching assistant and an operations manager. Trustees are recruited through a nomination process at one of the 6 weekly trustee meetings.

Activities and Objectives

LFSK addresses all the seven areas of learning and development in accordance with the EYFS.

Three of these are prime areas:

- 1) Communication and Language
- 2) Physical Development
- 3) Personal, Social and Emotional Development

In addition, we support four specific areas:

- 4) Literacy
- 5) Mathematics
- 6) Understanding the World
- 7) Expressive Arts and Design

We seek to take the whole needs of the child into account: *physical, social, academic, emotional and spiritual*. The day and week have a natural rhythm and use repetition to deepen a feeling of security. Activities include puppet plays and story-telling, creative craft, cooking, baking, sewing, building and making. We are unique in that we observe and honour the changing seasons and the life cycle of the natural world. We welcome and celebrate the gifts that nature brings us and therefore we hold festivals and gatherings throughout the year as either a family event or a kindergarten event.

LAUREL FARM STEINER KINDERGARTEN

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Financial Review

LFK ended the year with a strong bank balance of £17,060. Laurel Farm Kindergarten's principal sources of funds are through government funding and fees. The principal risk to the charity is the reliance on volunteer trustees instead of a full time manager to run the organisation.

Local funding increased by almost £10k due to consistently higher numbers attending. Fee's were also increased by £1 per hour which helped increase fee income by £7k. We increased our salary costs by approximately £7,000 per year thanks to long overdue pay rises for teacher and assistant and introducing pensions. Food costs doubled due to general inflation but also reviewing all ingredients for menus and committing to 100% organic.

Thanks to the small, dedicated group of trustees the leadership and management have been stronger than the previous financial year. However, there were still evident gaps of resource, knowledge and capacity which have impacted the kindergarten. Primarily, the chair of the board has been investing an unsustainable amount of time on finances, strategy, governance and recruitment. The challenge and irony has been whilst establishing more structure and effective systems in place, the professional development of the kindergarten has created more work which cannot be upheld by the current operations manager hours. A review of the operations management is urgently needed to relieve the trustees of the overwhelming level of work and return to a more quarterly input of advice once a new team structure is put in place.

The previous year's key priority for finance was to review and understand our costs and income. This was achieved by finally introducing accountancy software and having our overdue financial records audited from 2017 through to 2022.

Another key area of success was understanding and resolving our apparent debts to HMRC which were significant but based on incorrect legal status. Through the efforts of the operations manager, treasurer and accountant, LFSK was finally deregistered as a corporation and able to reduce all outstanding debts to zero. This was a 5 year issue finally resolved. With this resolved, we were able to register as a charity at HMRC and become eligible to receive gift aid. A priority for the next financial year will be to review historic donations from the previous 4 years to reclaim gift aid.

Charity commission has now been updated for all financial accounts and we are no longer in the red.

Achievements and Performance

Recruitment

A review into the current kindergarten model of Laurel Farm Kindergarten was underway at the start of 2023 when an unexpected resignation from our lead teacher, followed by the assistant. This created a new urgency to review and update the model and staff team. This left a school term to recruit two new positions during a "crisis" in Steiner teacher recruitment. It was a challenge supported fully by all trustees, operations manager and a consultant for a short period to advertise, screen, interview and review candidates. The project took a considerably longer time than anticipated and ran from April till mid July. The final outcome was a set of three new brilliant recruits but the time impact on the trustees and operations manager has been significant

LAUREL FARM STEINER KINDERGARTEN

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Community

The teachers and parent representatives have successfully planned and helped the community to come together and celebrate many festivals such as Lantern Festival, the Advent Spiral, Candlemas, May Day and a Summer Fair. The attendance at community days was at an all time low however and there felt a general lack of engagement from parents to take on projects unlike years before. One possibility is due to attracting more working families who have less time to offer to the community.

In March 2023 we conducted a parent questionnaire, the response rate was very low but from the feedback received the parents are either happy or very happy.

Fundraising

The summer Fair hit a fundraising record of £1600. This was thanks to a dedicated parent representative who put in a significant amount of time and energy to organising multiple stalls and parents. Although the attendance on the day was not as high as previous years, the income generated through raffle tickets, food and sold goods was £200 more than the target. As this fair's purpose is also to showcase the kindergarten, taking these learnings and ensuring a focus on attendance, publicity and atmosphere on the day will be integrated in to next year's plans.

Green Sprouts

The Green Sprouts sessions have continued to be a successful and nourishing offering to the community. Dominka Baran has created a real sense of community with the group and the majority of intakes throughout the year and coming up in September 23 are from this group (7 children). With Dominika set to take on a lead teacher position from September 23 and the majority of Green Sprouters now enrolled, there will be a need to build this group back up again with a new facilitator.

Woodland Club

An afterschool woodland club was set up for Thursdays due to a new recruit, Emma McGuinness. This has been very popular with excellent feedback on the sessions and allowed outside families to experience Laurel Farm. Emma, has now been recruited as full time assistant but we hope to continue this popular offering in the next year.

Landlords

We have held 3 open days in 2023. They were well attended and the return to welcoming parents into the kindergarten space post Covid was a nice addition. For 2024 open days, the planned format will include the current parent representatives to attend to enable new parents to have more probing conversations.

LAUREL FARM STEINER KINDERGARTEN

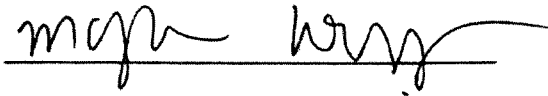
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Ofsted

Laurel Farm Kindergarten received an Ofsted outstanding report in August. The report reflects the hard efforts of all staff and parents to make Laurel Farm Kindergarten a thriving setting for the community. Due to the registration being linked to a former legal status, Laurel Farm Kindergarten was informed they would need to have an additional inspection to have it linked to the updated legal status. We are awaiting news from Ofsted on when this will happen.

This report has been approved by the Trustees and signed on their behalf by:

Signature:



Date:

14/02/2024

Name:

MAYSA DE OLIVEIRA

LAUREL FARM STEINER KINDERGARTEN

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2023

I report on the accounts of Laurel Farm Steiner Kindergarten for the year ended 31 August 2023 which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

David Courtier FMAAT AATQB for and on behalf of:

Community360 
Winsley's House, High Street, Colchester, Essex

Date 23/02/24

LAUREL FARM STEINER KINDERGARTEN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Note	2023 Total £	2022 Total £
Incoming resources			
Donations		1,686	1,330
Charitable activities	2	78,865	63,609
Total incoming resources		80,551	64,939
Resources expended			
Charitable activities	3	71,385	61,991
Total resources expended		71,385	61,991
Net incoming resources		9,166	2,948
Funds at 1 September 2022		7,894	4,946
Funds at 31 August 2023		17,060	7,894

Notes on pages 8 to 9 form part of these financial statements

LAUREL FARM STEINER KINDERGARTEN

BALANCE SHEET AS AT 31 AUGUST 2023

	Note	2023 Total £	2022 Total £
Current Assets			
Cash at bank and in hand		16,702	9,894
Debtors	5	<u>4,376</u>	<u>-</u>
		21,078	9,894
Current Liabilities			
Creditors	6	<u>4,018</u>	<u>2,000</u>
		4,018	2,000
Net current assets		<u>17,060</u>	<u>7,894</u>
Funds			
Unrestricted funds		<u>17,060</u>	<u>7,894</u>
		<u>17,060</u>	<u>7,894</u>

The trustees declare that they have approved the accounts above.

Signed

Mona Wozniak

Date

14/02/2024

LAUREL FARM STEINER KINDERGARTEN

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

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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). (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Income

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in the incoming resources of restricted funds when receivable.

Expenditure

Expenditure on projects is treated as direct charitable expenditure. All expenditure is unrestricted.

Going concern

These accounts have been prepared on a going concern basis.

LAUREL FARM STEINER KINDERGARTEN

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

2. Incoming resources from charitable activities	2023 £	2022 £
Funding	41,734	32,450
Fees	37,131	31,159
	78,865	63,609

3. Costs of charitable activities	2023 £	2022 £
Salaries	53,516	46,571
Advertising	25	83
Professional fees	490	228
Dues and subscriptions	469	645
Repairs and maintenance	-	195
Food, supplies, etc	2,635	1,021
Insurances	1,090	496
Printing, postage and stationery	721	380
Rent or lease of buildings	11,549	11,908
Telephone	87	110
Training	545	245
Sundry expense	258	110
	71,385	61,991

4. Staff

An average of 4 (2022:4) staff were employed during the year.

No employee earned over £60,000 during the year.

5. Debtors	2023 £	2022 £
Debtors	4,376	-
	4,376	-

6. Creditors	2023 £	2022 £
Creditors & accruals	1,175	2,000
PAYE	2,843	-
	4,018	2,000

LAUREL FARM STEINER KINDERGARTEN

Charity number: 1163992

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023



LAUREL FARM STEINER KINDERGARTEN

CONTENTS FOR THE YEAR ENDED 31 AUGUST 2023

	Page
Trustee Annual Report	1 - 4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 9

LAUREL FARM STEINER KINDERGARTEN

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Charity Name: Laurel Farm Steiner Kindergarten

Charity Number: 1163992

Charity address: 17 Carlingcott
Peasedown St John
Bath
BA2 8AN

Trustees:

Tania Orgil
Maysa Marques
Claire Peeters
Jessie Kazak

Structure

Laurel Farm Steiner Kindergarten (LFSK) operates as a Charitable Incorporated Organisation (CIO) with a board of trustees. LFSK is an early years setting for children aged between 2.5 - 6. It is managed by a board of trustees and in addition employs a Teacher, a Teaching assistant and an operations manager. Trustees are recruited through a nomination process at one of the 6 weekly trustee meetings.

Activities and Objectives

LFSK addresses all the seven areas of learning and development in accordance with the EYFS.

Three of these are prime areas:

- 1) Communication and Language
- 2) Physical Development
- 3) Personal, Social and Emotional Development

In addition, we support four specific areas:

- 4) Literacy
- 5) Mathematics
- 6) Understanding the World
- 7) Expressive Arts and Design

We seek to take the whole needs of the child into account: *physical, social, academic, emotional and spiritual*. The day and week have a natural rhythm and use repetition to deepen a feeling of security. Activities include puppet plays and story-telling, creative craft, cooking, baking, sewing, building and making. We are unique in that we observe and honour the changing seasons and the life cycle of the natural world. We welcome and celebrate the gifts that nature brings us and therefore we hold festivals and gatherings throughout the year as either a family event or a kindergarten event.

LAUREL FARM STEINER KINDERGARTEN

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Financial Review

LFK ended the year with a strong bank balance of £17,060. Laurel Farm Kindergarten's principal sources of funds are through government funding and fees. The principal risk to the charity is the reliance on volunteer trustees instead of a full time manager to run the organisation.

Local funding increased by almost £10k due to consistently higher numbers attending. Fee's were also increased by £1 per hour which helped increase fee income by £7k. We increased our salary costs by approximately £7,000 per year thanks to long overdue pay rises for teacher and assistant and introducing pensions. Food costs doubled due to general inflation but also reviewing all ingredients for menus and committing to 100% organic.

Thanks to the small, dedicated group of trustees the leadership and management have been stronger than the previous financial year. However, there were still evident gaps of resource, knowledge and capacity which have impacted the kindergarten. Primarily, the chair of the board has been investing an unsustainable amount of time on finances, strategy, governance and recruitment. The challenge and irony has been whilst establishing more structure and effective systems in place, the professional development of the kindergarten has created more work which cannot be upheld by the current operations manager hours. A review of the operations management is urgently needed to relieve the trustees of the overwhelming level of work and return to a more quarterly input of advice once a new team structure is put in place.

The previous year's key priority for finance was to review and understand our costs and income. This was achieved by finally introducing accountancy software and having our overdue financial records audited from 2017 through to 2022.

Another key area of success was understanding and resolving our apparent debts to HMRC which were significant but based on incorrect legal status. Through the efforts of the operations manager, treasurer and accountant, LFSK was finally deregistered as a corporation and able to reduce all outstanding debts to zero. This was a 5 year issue finally resolved. With this resolved, we were able to register as a charity at HMRC and become eligible to receive gift aid. A priority for the next financial year will be to review historic donations from the previous 4 years to reclaim gift aid.

Charity commission has now been updated for all financial accounts and we are no longer in the red.

Achievements and Performance

Recruitment

A review into the current kindergarten model of Laurel Farm Kindergarten was underway at the start of 2023 when an unexpected resignation from our lead teacher, followed by the assistant. This created a new urgency to review and update the model and staff team. This left a school term to recruit two new positions during a "crisis" in Steiner teacher recruitment. It was a challenge supported fully by all trustees, operations manager and a consultant for a short period to advertise, screen, interview and review candidates. The project took a considerably longer time than anticipated and ran from April till mid July. The final outcome was a set of three new brilliant recruits but the time impact on the trustees and operations manager has been significant

LAUREL FARM STEINER KINDERGARTEN

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Community

The teachers and parent representatives have successfully planned and helped the community to come together and celebrate many festivals such as Lantern Festival, the Advent Spiral, Candlemas, May Day and a Summer Fair. The attendance at community days was at an all time low however and there felt a general lack of engagement from parents to take on projects unlike years before. One possibility is due to attracting more working families who have less time to offer to the community.

In March 2023 we conducted a parent questionnaire, the response rate was very low but from the feedback received the parents are either happy or very happy.

Fundraising

The summer Fair hit a fundraising record of £1600. This was thanks to a dedicated parent representative who put in a significant amount of time and energy to organising multiple stalls and parents. Although the attendance on the day was not as high as previous years, the income generated through raffle tickets, food and sold goods was £200 more than the target. As this fair's purpose is also to showcase the kindergarten, taking these learnings and ensuring a focus on attendance, publicity and atmosphere on the day will be integrated in to next year's plans.

Green Sprouts

The Green Sprouts sessions have continued to be a successful and nourishing offering to the community. Dominka Baran has created a real sense of community with the group and the majority of intakes throughout the year and coming up in September 23 are from this group (7 children). With Dominika set to take on a lead teacher position from September 23 and the majority of Green Sprouters now enrolled, there will be a need to build this group back up again with a new facilitator.

Woodland Club

An afterschool woodland club was set up for Thursdays due to a new recruit, Emma McGuinness. This has been very popular with excellent feedback on the sessions and allowed outside families to experience Laurel Farm. Emma, has now been recruited as full time assistant but we hope to continue this popular offering in the next year.

Landlords

We have held 3 open days in 2023. They were well attended and the return to welcoming parents into the kindergarten space post Covid was a nice addition. For 2024 open days, the planned format will include the current parent representatives to attend to enable new parents to have more probing conversations.

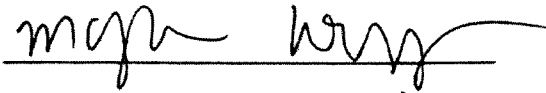
LAUREL FARM STEINER KINDERGARTEN

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Ofsted

Laurel Farm Kindergarten received an Ofsted outstanding report in August. The report reflects the hard efforts of all staff and parents to make Laurel Farm Kindergarten a thriving setting for the community. Due to the registration being linked to a former legal status, Laurel Farm Kindergarten was informed they would need to have an additional inspection to have it linked to the updated legal status. We are awaiting news from Ofsted on when this will happen.

This report has been approved by the Trustees and signed on their behalf by:

Signature: 

Date: 14/02/2024

Name: MAYSA DE OLIVEIRA

LAUREL FARM STEINER KINDERGARTEN

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2023

I report on the accounts of Laurel Farm Steiner Kindergarten for the year ended 31 August 2023 which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

David Courtier FMAAT AATQB for and on behalf of:

Community360 
Winsley's House, High Street, Colchester, Essex

Date 23/02/24

LAUREL FARM STEINER KINDERGARTEN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Note	2023 Total £	2022 Total £
Incoming resources			
Donations		1,686	1,330
Charitable activities	2	78,865	63,609
Total incoming resources		80,551	64,939
Resources expended			
Charitable activities	3	71,385	61,991
Total resources expended		71,385	61,991
Net incoming resources		9,166	2,948
Funds at 1 September 2022		7,894	4,946
Funds at 31 August 2023		17,060	7,894

Notes on pages 8 to 9 form part of these financial statements

LAUREL FARM STEINER KINDERGARTEN

BALANCE SHEET AS AT 31 AUGUST 2023

	Note	2023 Total £	2022 Total £
Current Assets			
Cash at bank and in hand		16,702	9,894
Debtors	5	<u>4,376</u>	<u>-</u>
		21,078	9,894
Current Liabilities			
Creditors	6	<u>4,018</u>	<u>2,000</u>
		4,018	2,000
Net current assets		<u>17,060</u>	<u>7,894</u>
Funds			
Unrestricted funds		<u>17,060</u>	<u>7,894</u>
		<u>17,060</u>	<u>7,894</u>

The trustees declare that they have approved the accounts above.

Signed

Mona Wozniak

Date

14/02/2024

LAUREL FARM STEINER KINDERGARTEN

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

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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). (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Income

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in the incoming resources of restricted funds when receivable.

Expenditure

Expenditure on projects is treated as direct charitable expenditure. All expenditure is unrestricted.

Going concern

These accounts have been prepared on a going concern basis.

LAUREL FARM STEINER KINDERGARTEN

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

2. Incoming resources from charitable activities	2023 £	2022 £
Funding	41,734	32,450
Fees	37,131	31,159
	<u>78,865</u>	<u>63,609</u>

3. Costs of charitable activities	2023 £	2022 £
Salaries	53,516	46,571
Advertising	25	83
Professional fees	490	228
Dues and subscriptions	469	645
Repairs and maintenance	-	195
Food, supplies, etc	2,635	1,021
Insurances	1,090	496
Printing, postage and stationery	721	380
Rent or lease of buildings	11,549	11,908
Telephone	87	110
Training	545	245
Sundry expense	258	110
	<u>71,385</u>	<u>61,991</u>

4. Staff

An average of 4 (2022:4) staff were employed during the year.

No employee earned over £60,000 during the year.

5. Debtors	2023 £	2022 £
Debtors	4,376	-
	<u>4,376</u>	<u>-</u>

6. Creditors	2023 £	2022 £
Creditors & accruals	1,175	2,000
PAYE	2,843	-
	<u>4,018</u>	<u>2,000</u>

Accounts

LAUREL FARM STEINER KINDERGARTEN

Charity number: 1163992

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022



Laurel Farm Steiner Kindergarten Chairs Annual Report June 2021 – May 2022

Laurel Farm Kindergarten
17, Carlingcott, Peasedown St John, Bath BA2 8AN
Charity Number: 1163992

Trustees: Maysa Marques (Treasurer) Dan Andrews (Secretary) Claire Peeters, Sammy Smith, Jessie Kazak, John Rivers, Tania Orgill.

Structure

Laurel Farm Steiner Kindergarten (LFSK) operates as a Charitable Incorporated Organisation (CIO) with a board of trustees. LFSK is an early years setting for children aged between 2.5 - 6. It is managed by a board of trustees and in addition employs a Teacher, a Teaching assistant, an advisory teacher and an operations manager. Trustees are recruited through a nomination process at one of the 6 -8 weekly trustee meetings.

Activities and Objectives

Laurel Farm Kindergarten addresses all the seven areas of learning and development in accordance with the EYFS.

Three of these are prime areas:

- 1) Communication and Language
- 2) Physical Development
- 3) Personal, Social and Emotional Development

In addition, we support four specific areas:

- 1) Literacy
- 2) Mathematics
- 3) Understanding the World
- 4) Expressive Arts and Design

We seek to take the whole needs of the child into account: *physical, social, academic, emotional and spiritual*. The day and week have a natural rhythm and use repetition to deepen a feeling of security. Activities include puppet plays and story-telling, creative craft, cooking, baking, sewing, building and making. We are unique in that we observe and honour the changing seasons and the life cycle of the natural world. We welcome and celebrate the gifts that nature brings us and therefore we hold festivals and gatherings throughout the year as either a family event or a kindergarten event.

Financial Review

Laurel Farm Kindergarten started the year on a very positive footing with 14 children enrolled. This has generated 1 months' worth of operating reserves, something of a novelty for Laurel Farm.

The high attendance rate has been incredibly fortunate as the leadership and management struggled to fulfil its objectives. High parent trustee turnover and lack of leadership from a board has left Laurel Farm with no filed accounts since 2017. Along with obvious governance and legal issues related to not filing accounts, there has also been an impact on development and wellbeing of staff and an inability to create a vision and strategy beyond a hand to mouth existence.

Luckily, a parent of a new child, Maysa Marques volunteered to become Laurel Farm's treasurer. After a further recruitment drive at the start of 2022, we also onboarded Claire Peeters. With a perfection combination of finance and governance background, Laurel Farm has been able to both begin filing accounts and also analyse business model and make strategic decisions to enable a more sustainable model for all.

Along with filing accounts, a key priority area for finance has been to review and understand our costs and income. It was a shock to discover, there had not been a fee rise in 8 years and with further research and probing a £1 per hour effective fee increase has been implemented for September intake. This is going to enable Claude and Kas to be given an overdue pay rise, implement a pension scheme and fund more hours for the operations manager role to try and ease the burden on the trustees.

Laurel Farm has also increased the Green Sprout Fees to £10 for 2 hours and will change the £150 refundable deposit scheme to a £100 joining fee.

We are also looking in to other options around extending core hours and providing a wraparound care to both better serve our families and also generate more income for the kindergarten.

With no accounts on charity commission since 2017 it has been impossible for Laurel Farm to make any realistic grant applications. We are hopeful that once we are back in good standing, we can resume having a fundraising target to help fund other key areas like creating a bursary fund for low income families and updating outdoor equipment etc.

Achievements and Performance

Having so many children enrol in September 2021 was a testament to all of the hard work by staff and former trustees to navigate the turbulent waters of the pandemic. Having full attendance every day has really helped to shore up Laurel Farm in an otherwise difficult time of change

All but one original trustee resigned in this period so more active engagement with parents through community days and parent meetings was instigated to help find new parents to support Laurel Farm. Luckily, along with Maysa Marques; Dan Andrews, Sammy Smith, John

Rivers and later Claire Peeters all volunteered to help Laurel Farm get back on track with a renewed sense of urgency to review the model.

Claude has successfully planned and helped the community to come together and celebrate many festivals such as Lantern Festival, the Advent Spiral, Candlemas and May Day with a summer fair planned for June. Parent community have been actively engaged with community days and helped to install swings and a parachute at the Magic Glade along with two new sand pits and two mud kitchens for the children.

The Green Sprouts sessions have been hugely popular and when Laurel Farm shared they would be stopping over the winter months, the parents actively pushed for the group to stay running as they were so highly valued. Luckily, advisory teacher Dominika agreed to hold the space. Not only has this helped maintain an income stream, it's been a fantastic feeder for Sep 22 intakes with multiple families making applications.

In March 2022 we conducted a parent questionnaire and our overall score was very high.

We have held 2 open days in 2022 with one more planned for 16th May. These have been very popular with 20 families attending so far. Out of these visits, we have had 11 applications for a start in September. There are a lot more younger children starting in September but we are hopeful we can still attract some home schooled 5 year olds to help balance the ratios.

Laurel Farm continues to be prepared and ready for its Ofsted inspection. In April 22, we heard from Ofsted that our registration was not valid and we needed to reapply. This has been actioned by Jessie who has also applied for permission from the Charity Commission to become a trustee as the Key person for Ofsted must be a trustee.

LAUREL FARM STEINER KINDERGARTEN

CONTENTS FOR THE YEAR ENDED 31 AUGUST 2022

	Page
Statement of Financial Activities	1
Balance Sheet	2
Notes to the Financial Statements	3 - 4
Independent Examiners Report	5

LAUREL FARM STEINER KINDERGARTEN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	Note	2022 Total £	2021 Total £
Incoming resources			
Donations		1,330	1,908
Charitable activities	2	63,609	50,122
Total incoming resources		64,939	52,030
Resources expended			
Charitable activities	3	61,991	51,686
Total resources expended		61,991	51,686
Net incoming resources		2,948	345
Funds at 1 September 2021		4,946	4,601
Funds at 31 August 2022		7,894	4,946

Notes on pages 3 to 4 form part of these financial statements

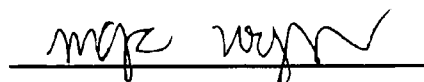
LAUREL FARM STEINER KINDERGARTEN

BALANCE SHEET AS AT 31 AUGUST 2022

	Note	2022 Total £	2021 Total £
Current Assets			
Cash at bank and in hand		9,894	7,543
		<u>9,894</u>	<u>7,543</u>
Current Liabilities			
Creditors	5	2,000	2,597
		<u>2,000</u>	<u>2,597</u>
Net current assets		<u><u>7,894</u></u>	<u><u>4,946</u></u>
Funds			
Unrestricted funds		7,894	4,946
		<u><u>7,894</u></u>	<u><u>4,946</u></u>

The trustees declare that they have approved the accounts above.

Signed



Date

23/05/2022

LAUREL FARM STEINER KINDERGARTEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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). (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Income

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in the incoming resources of restricted funds when receivable.

Expenditure

Expenditure on projects is treated as direct charitable expenditure. All expenditure is unrestricted.

Going concern

These accounts have been prepared on a going concern basis.

LAUREL FARM STEINER KINDERGARTEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

2. Incoming resources from charitable activities	2022	2021
	£	£
Funding	32,450	27,199
Fees	31,159	22,923
	<u>63,609</u>	<u>50,122</u>

3. Costs of charitable activities	2022	2021
	£	£
Salaries	46,571	35,374
Advertising	83	278
Professional fees	228	228
Dues and subscriptions	645	485
Repairs and maintenance	195	1,734
Food, supplies, etc	1,021	2,264
Insurances	496	437
Printing, postage and stationery	380	385
Rent or lease of buildings	11,908	10,188
Telephone	110	110
Training	245	103
Sundry expense	110	100
	<u>61,991</u>	<u>51,686</u>

4. Staff

An average of 4 (2021:4) staff were employed during the year.

No employee earned over £60,000 during the year.

5. Creditors	2022	2021
	£	£
Other creditors and accruals	2,000	2,597
	<u>2,000</u>	<u>2,597</u>

LAUREL FARM STEINER KINDERGARTEN

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2021

I report on the accounts of Laurel Farm Steiner Kindergarten for the year ended 31 August 2022 which are set out on pages 1 to 4.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

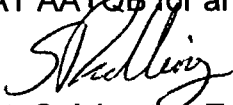
In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

Shelley-Marie Rudling FMAAT AATOB for and on behalf of:

Community360
Winsley's House, High Street, Colchester, Essex



Date 23/05/2023

Accounts

LAUREL FARM STEINER KINDERGARTEN

Charity number: 1163992

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022



Laurel Farm Steiner Kindergarten Chairs Annual Report June 2021 – May 2022

Laurel Farm Kindergarten
17, Carlingcott, Peasedown St John, Bath BA2 8AN
Charity Number: 1163992

Trustees: Maysa Marques (Treasurer) Dan Andrews (Secretary) Claire Peeters, Sammy Smith, Jessie Kazak, John Rivers, Tania Orgill.

Structure

Laurel Farm Steiner Kindergarten (LFSK) operates as a Charitable Incorporated Organisation (CIO) with a board of trustees. LFSK is an early years setting for children aged between 2.5 - 6. It is managed by a board of trustees and in addition employs a Teacher, a Teaching assistant, an advisory teacher and an operations manager. Trustees are recruited through a nomination process at one of the 6 -8 weekly trustee meetings.

Activities and Objectives

Laurel Farm Kindergarten addresses all the seven areas of learning and development in accordance with the EYFS.

Three of these are prime areas:

- 1) Communication and Language
- 2) Physical Development
- 3) Personal, Social and Emotional Development

In addition, we support four specific areas:

- 1) Literacy
- 2) Mathematics
- 3) Understanding the World
- 4) Expressive Arts and Design

We seek to take the whole needs of the child into account: *physical, social, academic, emotional and spiritual*. The day and week have a natural rhythm and use repetition to deepen a feeling of security. Activities include puppet plays and story-telling, creative craft, cooking, baking, sewing, building and making. We are unique in that we observe and honour the changing seasons and the life cycle of the natural world. We welcome and celebrate the gifts that nature brings us and therefore we hold festivals and gatherings throughout the year as either a family event or a kindergarten event.

Financial Review

Laurel Farm Kindergarten started the year on a very positive footing with 14 children enrolled. This has generated 1 months' worth of operating reserves, something of a novelty for Laurel Farm.

The high attendance rate has been incredibly fortunate as the leadership and management struggled to fulfil its objectives. High parent trustee turnover and lack of leadership from a board has left Laurel Farm with no filed accounts since 2017. Along with obvious governance and legal issues related to not filing accounts, there has also been an impact on development and wellbeing of staff and an inability to create a vision and strategy beyond a hand to mouth existence.

Luckily, a parent of a new child, Maysa Marques volunteered to become Laurel Farm's treasurer. After a further recruitment drive at the start of 2022, we also onboarded Claire Peeters. With a perfection combination of finance and governance background, Laurel Farm has been able to both begin filing accounts and also analyse business model and make strategic decisions to enable a more sustainable model for all.

Along with filing accounts, a key priority area for finance has been to review and understand our costs and income. It was a shock to discover, there had not been a fee rise in 8 years and with further research and probing a £1 per hour effective fee increase has been implemented for September intake. This is going to enable Claude and Kas to be given an overdue pay rise, implement a pension scheme and fund more hours for the operations manager role to try and ease the burden on the trustees.

Laurel Farm has also increased the Green Sprout Fees to £10 for 2 hours and will change the £150 refundable deposit scheme to a £100 joining fee.

We are also looking in to other options around extending core hours and providing a wraparound care to both better serve our families and also generate more income for the kindergarten.

With no accounts on charity commission since 2017 it has been impossible for Laurel Farm to make any realistic grant applications. We are hopeful that once we are back in good standing, we can resume having a fundraising target to help fund other key areas like creating a bursary fund for low income families and updating outdoor equipment etc.

Achievements and Performance

Having so many children enrol in September 2021 was a testament to all of the hard work by staff and former trustees to navigate the turbulent waters of the pandemic. Having full attendance every day has really helped to shore up Laurel Farm in an otherwise difficult time of change

All but one original trustee resigned in this period so more active engagement with parents through community days and parent meetings was instigated to help find new parents to support Laurel Farm. Luckily, along with Maysa Marques; Dan Andrews, Sammy Smith, John

Rivers and later Claire Peeters all volunteered to help Laurel Farm get back on track with a renewed sense of urgency to review the model.

Claude has successfully planned and helped the community to come together and celebrate many festivals such as Lantern Festival, the Advent Spiral, Candlemas and May Day with a summer fair planned for June. Parent community have been actively engaged with community days and helped to install swings and a parachute at the Magic Glade along with two new sand pits and two mud kitchens for the children.

The Green Sprouts sessions have been hugely popular and when Laurel Farm shared they would be stopping over the winter months, the parents actively pushed for the group to stay running as they were so highly valued. Luckily, advisory teacher Dominika agreed to hold the space. Not only has this helped maintain an income stream, it's been a fantastic feeder for Sep 22 intakes with multiple families making applications.

In March 2022 we conducted a parent questionnaire and our overall score was very high.

We have held 2 open days in 2022 with one more planned for 16th May. These have been very popular with 20 families attending so far. Out of these visits, we have had 11 applications for a start in September. There are a lot more younger children starting in September but we are hopeful we can still attract some home schooled 5 year olds to help balance the ratios.

Laurel Farm continues to be prepared and ready for its Ofsted inspection. In April 22, we heard from Ofsted that our registration was not valid and we needed to reapply. This has been actioned by Jessie who has also applied for permission from the Charity Commission to become a trustee as the Key person for Ofsted must be a trustee.

LAUREL FARM STEINER KINDERGARTEN

CONTENTS FOR THE YEAR ENDED 31 AUGUST 2022

	Page
Statement of Financial Activities	1
Balance Sheet	2
Notes to the Financial Statements	3 - 4
Independent Examiners Report	5

LAUREL FARM STEINER KINDERGARTEN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	Note	2022 Total £	2021 Total £
Incoming resources			
Donations		1,330	1,908
Charitable activities	2	63,609	50,122
Total incoming resources		64,939	52,030
Resources expended			
Charitable activities	3	61,991	51,686
Total resources expended		61,991	51,686
Net incoming resources		2,948	345
Funds at 1 September 2021		4,946	4,601
Funds at 31 August 2022		7,894	4,946

Notes on pages 3 to 4 form part of these financial statements

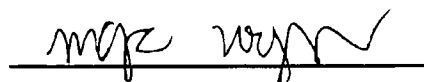
LAUREL FARM STEINER KINDERGARTEN

BALANCE SHEET AS AT 31 AUGUST 2022

	Note	2022 Total £	2021 Total £
Current Assets			
Cash at bank and in hand		9,894	7,543
		<u>9,894</u>	<u>7,543</u>
Current Liabilities			
Creditors	5	2,000	2,597
		<u>2,000</u>	<u>2,597</u>
Net current assets		<u><u>7,894</u></u>	<u><u>4,946</u></u>
Funds			
Unrestricted funds		7,894	4,946
		<u><u>7,894</u></u>	<u><u>4,946</u></u>

The trustees declare that they have approved the accounts above.

Signed



Date

23/05/2022

LAUREL FARM STEINER KINDERGARTEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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). (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Income

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in the incoming resources of restricted funds when receivable.

Expenditure

Expenditure on projects is treated as direct charitable expenditure. All expenditure is unrestricted.

Going concern

These accounts have been prepared on a going concern basis.

LAUREL FARM STEINER KINDERGARTEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

2. Incoming resources from charitable activities	2022	2021
	£	£
Funding	32,450	27,199
Fees	31,159	22,923
	<u>63,609</u>	<u>50,122</u>

3. Costs of charitable activities	2022	2021
	£	£
Salaries	46,571	35,374
Advertising	83	278
Professional fees	228	228
Dues and subscriptions	645	485
Repairs and maintenance	195	1,734
Food, supplies, etc	1,021	2,264
Insurances	496	437
Printing, postage and stationery	380	385
Rent or lease of buildings	11,908	10,188
Telephone	110	110
Training	245	103
Sundry expense	110	100
	<u>61,991</u>	<u>51,686</u>

4. Staff

An average of 4 (2021:4) staff were employed during the year.

No employee earned over £60,000 during the year.

5. Creditors	2022	2021
	£	£
Other creditors and accruals	2,000	2,597
	<u>2,000</u>	<u>2,597</u>

LAUREL FARM STEINER KINDERGARTEN

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2021

I report on the accounts of Laurel Farm Steiner Kindergarten for the year ended 31 August 2022 which are set out on pages 1 to 4.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

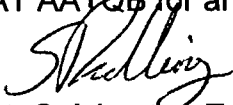
In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

Shelley-Marie Rudling FMAAT AATOB for and on behalf of:

Community360
Winsley's House, High Street, Colchester, Essex



Date 23/05/2023

Accounts



Chair's Annual Report

Laurel Farm Steiner Kindergarten
17 Carlingcott
Bath
BA2 8AN

Charity Number: 1163992

Trustees: Rebecka Mau (Chair), Will Harries (Treasurer), Anne-Marie Owen (Secretary), Helena Miscioscia (Marketing & Fundraising)

Structure

Laurel Farm Steiner Kindergarten (LFSK) operates as a Charitable Incorporated Organisation (CIO) with a board of trustees. LFSK is an early years setting for children aged between 2.5 - 6. It is managed by a board of trustees and in addition employs a Teacher, and a Teaching Assistant, Administrator and Advisory Teacher. Trustees are recruited through a nomination process at one of the 6-8 weekly trustee meetings.

Activities and Objectives

Laurel Farm Kindergarten addresses all the seven areas of learning and development in accordance with the EYFS.

Three of these are prime areas:

- 1) Communication and Language
- 2) Physical Development
- 3) Personal, Social and Emotional Development

In addition, we support four specific areas:

- 1) Literacy
- 2) Mathematics
- 3) Understanding the World
- 4) Expressive Arts and Design

We seek to take the whole needs of the child into account: *physical, social, academic, emotional and spiritual*. The day and week have a natural rhythm and use repetition to deepen a feeling of security. Activities include puppet plays and story-telling, creative craft, cooking, baking, sewing, building and making. We are unique in that we observe and honour the changing seasons and the life cycle of the natural world. We welcome and celebrate the gifts that nature brings us and therefore we hold festivals and gatherings throughout the year as either a family event or a kindergarten event.

Financial Review

Laurel Farm Kindergarten started the academic year on a very positive footing, with a much better bank balance than the previous year, and a number of very generous donations and solid fundraising over the autumn and winter months. We were able to commit more funds to staff training, and had a larger number of children signing up at the start of the year, and over winter, than the previous year.

Unfortunately, the coronavirus situation hit us in March, and severely impacted us not only as a community but also as a business.

New parents were more hesitant to sign their children up due to the unstable situation, and we also had to stop the Greensprouts sessions from the March lockdown through to the end of the academic year and beyond. While Greensprouts doesn't generate much income in and of itself, it is an important way in which new families are introduced to the setting, and so also negatively impacted our income for the year due to having less children on the roll.

Despite a reduction in rent and the furlough scheme over the lockdown itself, costs as a whole increased by around 15% above the previous year in part because we needed to spend more time on regular and thorough cleaning, hence we paid staff for longer hours and paid for additional cleaning products.

Because of the pandemic we were not able to run a Summer Fair or Advent Fair which are the main community fundraising events.

All of this has obviously lead to a drop in our income, with total profits down by almost 50% compared to the end of the previous year.

On a positive note, we did create the Friends' of Laurel Farm newspaper which will be published termly and generates regular income, and organised an Advent raffle and a book sale, all of which helped us through the year.

By the end of the year we had begun looking into applying for a Coronavirus bounce-back loan, and at the grants available. A grant or loan will enable Laurel Farm Kindergarten to weather the COVID-19 restrictions until numbers of children attending are able to increase, which we will be able to do effectively once the situation is more stable.

Achievements and Performance

- Change in session times: From September we have offered Kindergarten sessions Monday until Thursday between 9.30am and 2.30pm. Though it is currently unavailable, there is the option for additional afternoon sessions if there is enough demand.

- The Kindergarten's attendance is stable but there are still spaces available which will need to be filled to be financially viable.
- Maintaining Ofsted ready. We are still upholding our Outstanding from 2014 inspections.
- We are maintaining our marketing strategies and efforts, and our increased presence on social media. Claude posts photos of activities regularly.
- Open afternoons are held regularly to attract new families. They needed to be put on hold from March until September because of Covid restrictions.
- Covid-19: Due to the pandemic all Early Years settings were ordered to close by the government in March. Settings were given the option to open again for the second part of the summer term but the board of Trustees made the decision to open again in September after careful consideration of risks and benefits.

To ensure that the setting can operate safely a range of protective measures have been put in place according to government guidelines and communicated to parents.

The Trustees and Lead Teacher have written a detailed Covid risk assessment, infection prevention and control document and detailed cleaning schedule.

To accommodate social distancing requirements and a smoother transition from drop off to play, the sessions start and end outdoors in a new enclosed play space. After fundraising we were able to buy a new timber shelter for this area.

The children spend a large part of their day outdoors where transmission of the virus is less likely. The playroom has been adapted to meet the recommended requirements.

- The Parent and Child group Greensprouts needed to be put on hold from the first lockdown in March. It is likely to start up again outdoors in the spring term. Several families have already expressed their interest.
- Claude has planned the year full of community events to celebrate the festivals and create and maintain that community feel for which Laurel Farm Kindergarten is known as much as possible.
We have had a community day at the start of the autumn term to get the Magic Glade and the vegetable patch ready for the start off the year. The children have celebrated Michaelmas. Most recently the children have celebrated Martinmas with a lantern walk and had an advent spiral outdoors.
- Continuous fundraising and marketing is needed to keep the Kindergarten running and to build the reserves we need to be able to be a thriving community.
We are looking at the possibility of creating an administrator-manager post once this is financially viable. For now, we are in the process of establishing a strong Board of Trustees which includes a Marketing & Fundraising Trustee and Business Strategy Trustee. I will be available as the Chair of Trustees until the end of the spring term.

Rebecka Mau

Chair of Trustees LFSK

LAUREL FARM STEINER KINDERGARTEN

Charity number: 1163992

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020



LAUREL FARM STEINER KINDERGARTEN

CONTENTS FOR THE YEAR ENDED 31 AUGUST 2020

	Page
Statement of Financial Activities	1
Balance Sheet	2
Notes to the Financial Statements	3 - 4
Independent Examiners Report	5

LAUREL FARM STEINER KINDERGARTEN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

	Note	2020 Total £	2019 Total £
Incoming resources			
Donations		3,967	2,073
Charitable activities	2	41,509	39,139
Total incoming resources		45,477	41,212
Resources expended			
Charitable activities	3	44,032	36,352
Total resources expended		44,032	36,352
Net incoming resources		1,444	4,860
Funds at 1 September 2019		3,157	(1,703)
Funds at 31 August 2020		4,601	3,157

Notes on pages 3 to 4 form part of these financial statements

LAUREL FARM STEINER KINDERGARTEN

BALANCE SHEET AS AT 31 AUGUST 2020

	Note	2020 Total £	2019 Total £
Current Assets			
Cash at bank and in hand		6,745	5,538
		<u>6,745</u>	<u>5,538</u>
Current Liabilities			
Creditors	5	2,144	2,381
		<u>2,144</u>	<u>2,381</u>
Net current assets		<u><u>4,601</u></u>	<u><u>3,157</u></u>
Funds			
Unrestricted funds		4,601	3,157
		<u><u>4,601</u></u>	<u><u>3,157</u></u>

The trustees declare that they have approved the accounts above.

Signed

Maya Wong

Date

09/03/23

LAUREL FARM STEINER KINDERGARTEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. Accounting Policies

Basis of the preparation of the accounts

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

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Income

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in the incoming resources of restricted funds when receivable.

Expenditure

Expenditure on projects is treated as direct charitable expenditure. All expenditure is unrestricted.

Going concern

These accounts have been prepared on a going concern basis.

LAUREL FARM STEINER KINDERGARTEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

2. Incoming resources from charitable activities	2020	2019
	£	£
Funding	27,412	25,307
Fees	14,097	13,832
	<u>41,509</u>	<u>39,139</u>

3. Costs of charitable activities	2020	2019
	£	£
Salaries	30,158	23,177
Advertising	19	109
Professional fees	263	317
Dues and subscriptions	404	404
Food, supplies, etc	1,153	1,219
Insurances	437	439
Printing, postage and stationery	525	360
Rent or lease of buildings	8,306	9,828
Telephone	30	-
Training	1,831	225
Sundry expense	906	276
	<u>44,032</u>	<u>36,354</u>

4. Staff

An average of 4 (2019:3) staff were employed during the year.

No employee earned over £60,000 during the year.

5. Creditors	2020	2019
	£	£
Other creditors and accruals	2,144	2,381
	<u>2,144</u>	<u>2,381</u>

LAUREL FARM STEINER KINDERGARTEN

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2020

I report on the accounts of Laurel Farm Steiner Kindergarten for the year ended 31 August 2020 which are set out on pages 1 to 4.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

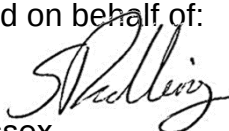
In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360
Winsley's House, High Street, Colchester, Essex



Date 13/03/2023