



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

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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

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LAUREL FARM STEINER KINDERGARTEN

Charity number: 1163992

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023



LAUREL FARM STEINER KINDERGARTEN

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LAUREL FARM STEINER KINDERGARTEN

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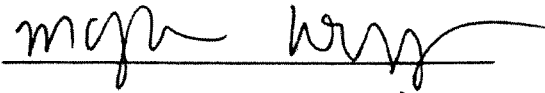
LAUREL FARM STEINER KINDERGARTEN

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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>

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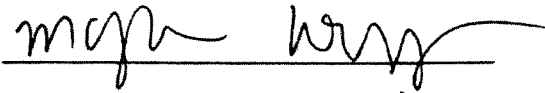
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Total incoming resources		80,551	64,939
Resources expended			
Charitable activities	3	71,385	61,991
Total resources expended		71,385	61,991
Net incoming resources		9,166	2,948
Funds at 1 September 2022		7,894	4,946
Funds at 31 August 2023		17,060	7,894

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