



KnightsLowe

REGISTERED CHARITY NUMBER: 1171627

Chartered Accountants & Business Advisers

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2021
for
Guildhall Feoffment Preschool & Nursery
CIO

Knights Lowe Chartered Accountants
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Guildhall Feoffment Preschool & Nursery
CIO

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for the Year Ended 31 August 2021

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Guildhall Feoffment Preschool & Nursery
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Report of the Trustees
for the Year Ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of the setting is to enhance the development and education of children, primarily for those under statutory school age. Working in partnership with its members, it encourages parents and guardians to understand and provide for the needs of their children. The setting believes that children learn through play and it strives to provide appropriate resources and opportunities for play whilst educating and caring for all its children, whatever their race, culture, religion, means or ability.

To facilitate its aims, the Pre-school and Nursery only employs staff with relevant qualifications and stringently abides with safe recruitment best practice. All staff are encouraged to continue their professional development to ensure continuing excellence.

Each child is appointed a key worker to ensure that their development is closely monitored and recorded. All staff have regular "supervisions" by their manager, ensuring pastoral and safeguarding matters are highlighted. The Nursery works closely with parents and guardians, ensuring that they are informed of activities and of their child's progress. Apart from staff being available before and after sessions, other communication methods include a weekly "newsy" email from the Nursery's Manager, the Nursery's website and noticeboards.

Public benefit

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)". The Pre-school and Nursery relies on grants from the local council and the income from fees to cover its operating costs. Affordability and access to our services is important to us and is reflected in the fees we charge to parents.

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

The setting has enjoyed another successful year, and having children from the age of 1 has helped us maintain our healthy financial position.

During the year the Pre-school and Nursery has continued to enhance the learning experiences of children by paying for other professionals, including IMPS, Tadpole Tunes and Dancing Stars to attend sessions. Investments in good quality equipment and resources, in order to maintain exciting and varied teaching and play resources, is a priority.

The setting has continued to make considerable improvements to the outdoor spaces to enhance learning for the children. This includes large canopies to provide cover for the outside areas and the purchase of large scale equipment to enable children to climb and explore.

The setting currently has 69 children on its register. Funding provided from Suffolk County Council in the school year 2020/21 amounted to £156,215. In addition, fees charged for Pre-school and Nursery attendance not covered by local authority provision in the year amounted to £153,885.

Current staffing is at 16 members of staff, including 2 apprentices. Tracy Bucher, the manager, continues to represent the setting as the Lead Practitioner for Suffolk County Council, a role which allows her to share our good practice with other provisions in the area.

The financial administration is completed by the Manager, assisted by the Deputy Manager and Room Leader, with support from Knights Lowe, the charity's accountant.

The income of the Pre-school and Nursery is detailed in the Statement of Financial Activities and supporting notes.

Guildhall Feoffment Preschool & Nursery
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Report of the Trustees
for the Year Ended 31 August 2021

FINANCIAL REVIEW

Going concern

The effects of the global COVID-19 pandemic have been carefully considered when preparing these financial statements. These financial statements continue to be prepared on a going concern basis as the trustees are confident that the Pre-school and Nursery are in a strong financial position to continue going forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and constitutes a charitable incorporated organisation (CIO). The constitution was re-written in 2017 when the CIO was formed.

Charity constitution

The Pre-school was established in 1990 and registered as an unincorporated charity in 1993. On 31 August 2017 all the assets of the old unincorporated charity were transferred to this CIO.

Organisational structure

Membership of the Pre-school and Nursery's Management Committee consists of at least 5 members and not more than 8 members with suitable experience to work alongside the committee to support the Pre-school and Nursery.

The Trustees originally appointed in 2017 will remain in place until they wish to relinquish their post. Any other Committee members/Trustees are required to stand down from their position at the Annual General Meeting; retiring Committee members are eligible for re-election. At the same meeting an election for new members and officers will take place. Guidance on the responsibilities of the Committee is offered in the Pre-school's 'Committee Information Guide'.

As Trustees of the registered charity the Management Committee strives to ensure the Pre-school and Nursery operates in accordance with the policies and constitution of the Pre-School. The Pre-school is registered with OFSTED (registration no. EY546273) and works with Suffolk County Council, striving to provide an outstanding provision.

As a responsible employer the Pre-school and Nursery uses the services of a payroll bureau to ensure compliance with its payroll liabilities; to ensure compliance with employment law it has appointed and seeks advice from a Human Resources consultant (www.pshumanresources.co.uk).

The Pre-school and nursery is registered with the Information Commissioner's Office to ensure awareness and compliance with Data Protection legislation.

Treatment of assets and surplus funds on a winding-up

In the event of the dissolution of the Management Committee, the Pre-school and Nursery's assets and surplus funds would pass to other charitable purposes the same as, or similar to, those of the CIO.

Guildhall Feoffment Preschool & Nursery
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Report of the Trustees
for the Year Ended 31 August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Management Committee have examined the major strategic and operational risks which the Pre-school and Nursery faces and confirm that systems have been established to mitigate these risks.

The Pre-school and Nursery insures through a specialised childcare broker, Morton Michel. The current policy is with Stirling and includes Public Liability cover up to £10 million, Employer's Liability cover up to £10 million, Directors and Officers' Liability cover up to £50,000 and Loss of Revenue cover up to £327,000.

The Trustees consider that unrestricted reserves of not less than £100,000 should be retained to ensure that the Pre-school and Nursery is able to fund ongoing revenue costs, principally staff wages, should there be a delay or significant reduction in revenue, or to meet financial liabilities including statutory redundancy and notice payments to staff in the event of the Pre-school having to close without notice. This is reviewed annually.

The Pre-school and Nursery constantly reviews its financial position, presenting a full financial report at each Committee meeting. The financial records are held securely on site, available for inspection by the Management Committee and officers representing official bodies such as OFSTED and HM Revenue & Customs.

A qualified accountant is appointed as an Independent Examiner to review the accounting records at the end of each financial period, assist in the presentation of accounts in accordance with relevant legislation and report back to the Management Committee on any recommendations arising from the review.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1171627

Principal address
Ford House
Shirehall Way
Bury St Edmunds
Suffolk
IP33 2BA

Trustees
S Howes
Mrs T Bucher
Mrs L E Knights (resigned 24.3.21)
Mrs S Herriott
Ms M Frankum
Ms L Border (resigned 29.9.20)
Mrs J Wetton (appointed 29.9.20)
Mrs C Beeston (appointed 29.9.20) (resigned 20.7.21)

Guildhall Feoffment Preschool & Nursery
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Report of the Trustees
for the Year Ended 31 August 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Kirk Vaughan

The Institute of Chartered Accounts in England & Wales

Knights Lowe Chartered Accountants

Eldo House

Kempson Way

Suffolk Business Park

Bury St Edmunds

Suffolk

IP32 7AR

Approved by order of the board of trustees on 20 October 2021 and signed on its behalf by:

Mrs S Herriott - Trustee

Independent Examiner's Report to the Trustees of
Guildhall Feoffment Preschool & Nursery
CIO

Independent examiner's report to the trustees of Guildhall Feoffment Preschool & Nursery CIO

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

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

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

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

Kirk Vaughan
The Institute of Chartered Accountants in England & Wales
Knights Lowe Chartered Accountants
Eldo House
Kempson Way
Suffolk Business Park
Bury St Edmunds
Suffolk
IP32 7AR

20 October 2021

Guildhall Feoffment Preschool & Nursery
CIO

Statement of Financial Activities
for the Year Ended 31 August 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,340	-
Charitable activities			
Educational activities		163,469	191,495
Fee income	2	150,545	105,734
Investment income	3	10	208
Total		<u>315,364</u>	<u>297,437</u>
EXPENDITURE ON			
Raising funds		208,901	182,774
Charitable activities			
Educational activities		140,859	144,394
Total		<u>349,760</u>	<u>327,168</u>
NET INCOME/(EXPENDITURE)		<u>(34,396)</u>	<u>(29,731)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		152,326	182,057
TOTAL FUNDS CARRIED FORWARD		<u><u>117,930</u></u>	<u><u>152,326</u></u>

The notes form part of these financial statements

Guildhall Feoffment Preschool & Nursery
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Balance Sheet
31 August 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	8	29,460	37,469
CURRENT ASSETS			
Debtors	9	1,633	1,690
Cash at bank and in hand		131,537	152,466
		<u>133,170</u>	<u>154,156</u>
CREDITORS			
Amounts falling due within one year	10	(44,700)	(39,299)
		<u>88,470</u>	<u>114,857</u>
NET CURRENT ASSETS			
		117,930	152,326
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>117,930</u>	<u>152,326</u>
NET ASSETS		<u>117,930</u>	<u>152,326</u>
FUNDS	11		
Unrestricted funds		117,930	152,326
TOTAL FUNDS		<u>117,930</u>	<u>152,326</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 October 2021 and were signed on its behalf by:

S Herriott - Trustee

T Bucher - Trustee

The notes form part of these financial statements

Guildhall Feoffment Preschool & Nursery
CIO

Notes to the Financial Statements
for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The presentational currency of these financial statements is pounds Sterling, rounding to whole pounds.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

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

Expenditure

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

Debtors and creditors due within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Tangible fixed assets

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

Improvements to property	- 5 years straight line
Play equipment	- 3 years straight line
Furniture and fixtures	- 3 years straight line
Office equipment	- 3 years straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds

Unrestricted funds are spent or applied at the discretion of the trustees, to further any of the charity's purposes. Unrestricted funds can be used to supplement expenditure made from restricted funds.

Guildhall Feoffment Preschool & Nursery
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Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Designated funds

The trustees may choose to set aside a part of the unrestricted funds to be used for a particular future project or commitment. By earmarking funds in this way, the trustees set up a designated fund that remains part of the unrestricted funds of the charity. This is because the designation has an administrative purpose only and does not legally restrict the trustees discretion in how to apply the unrestricted funds that they have earmarked.

Restricted funds

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

Guildhall Feoffment Preschool & Nursery CIO has no restricted or designated funds.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

2. FEE INCOME

	2021	2020
	£	£
Fee income	150,545	105,452
Staff lunch contributions	-	282
	<u>150,545</u>	<u>105,734</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>10</u>	<u>208</u>

Guildhall Feoffment Preschool & Nursery
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Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

4. INDEPENDENT EXAMINATION FEES

	2021	2020
	£	£
Independent examination fee	1,235	1,235
Other fees	1,357	2,330
Payroll processing fees	1,865	1,905
	<u>4,457</u>	<u>5,470</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	2021	2020
	£	£
Trustees' salaries	59,210	55,576
Trustees' social security	5,739	5,369
Trustees' pensions paid	2,336	1,763
	<u>67,285</u>	<u>62,708</u>

T Bucher was paid £35,680 for her role as Pre-School and Nursery Manager.

M Frankum was paid £23,530 for her role as Assistant Manager.

Trustees' expenses

T Bucher was reimbursed £320 (2020: £329) for various expenditure (batteries, plants, paint etc.) incurred during the year.

6. STAFF COSTS

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

	2021	2020
Pre-school & nursery staff	<u>16</u>	<u>14</u>

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

Guildhall Feoffment Preschool & Nursery
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Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Educational activities	191,495
Fee income	105,734
Investment income	208
	<hr/>
Total	297,437
 EXPENDITURE ON	
Raising funds	182,774
Charitable activities	
Educational activities	144,394
	<hr/>
Total	327,168
	<hr/>
NET INCOME/(EXPENDITURE)	(29,731)
 RECONCILIATION OF FUNDS	
Total funds brought forward	182,057
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>152,326</u>

Guildhall Feoffment Preschool & Nursery
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Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Play equipment £	Furniture and fixtures £	Office equipment £	Totals £
COST					
At 1 September 2020	40,313	11,451	9,022	2,792	63,578
Additions	-	8,884	896	399	10,179
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2021	40,313	20,335	9,918	3,191	73,757
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION					
At 1 September 2020	18,747	3,466	2,387	1,509	26,109
Charge for year	7,520	6,402	3,231	1,035	18,188
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2021	26,267	9,868	5,618	2,544	44,297
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 August 2021	14,046	10,467	4,300	647	29,460
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2020	21,566	7,985	6,635	1,283	37,469
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	1,633	1,690
	<hr/>	<hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	105	767
Taxation and social security	4,119	3,889
Other creditors	40,476	34,643
	<hr/>	<hr/>
	44,700	39,299
	<hr/>	<hr/>

Other creditors includes deferred income as below:

	2020	Released in the year	Deferred	2021
Fees	4,260	(4,260)	7,600	7,600
Grant	25,084	(25,084)	28,854	28,854
	<hr/>	<hr/>	<hr/>	<hr/>
	29,344	(29,344)	36,454	36,454
	<hr/>	<hr/>	<hr/>	<hr/>

Guildhall Feoffment Preschool & Nursery
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Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

Grant income from Suffolk County Council was received in August 2021 for the Autumn 2021 term and has therefore has been deferred to the 2021/22 financial year.

11. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	152,326	(34,396)	117,930
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>152,326</u>	<u>(34,396)</u>	<u>117,930</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	315,364	(349,760)	(34,396)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>315,364</u>	<u>(349,760)</u>	<u>(34,396)</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	182,057	(29,731)	152,326
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>182,057</u>	<u>(29,731)</u>	<u>152,326</u>

Guildhall Feoffment Preschool & Nursery
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Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,437	(327,168)	(29,731)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	297,437	(327,168)	(29,731)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	182,057	(64,127)	117,930
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	182,057	(64,127)	117,930
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	612,801	(676,928)	(64,127)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	612,801	(676,928)	(64,127)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Guildhall Feoffment Preschool & Nursery
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Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

12. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme for its employees. The amount recognised in the Statement of Financial Activities totalled £7,454 (2020 £5,184). £1,354 (2020 £1,168) was included in creditors relating to pension contributions not paid at the year end.

13. RELATED PARTY DISCLOSURES

The charity received from trustees, fee and other income of £17,237 (2020: £5,860) at normal rates in respect of the children of trustees that attended the setting during the year.

Guildhall Feoffment Preschool & Nursery
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Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fundraising	1,340	-
Fee income		
Fee income	150,545	105,452
Staff lunch contributions	-	282
	<hr/> 150,545	<hr/> 105,734
Investment income		
Deposit account interest	10	208
Charitable activities		
Grants	156,215	156,736
Government grants	7,254	25,131
Insurance claim	-	9,628
	<hr/> 163,469	<hr/> 191,495
Total incoming resources	315,364	297,437
EXPENDITURE		
Other trading activities		
Wages	197,469	174,142
Social security	6,315	5,211
Pensions	5,117	3,421
	<hr/> 208,901	<hr/> 182,774
Charitable activities		
Trustees' salaries	59,210	55,576
Trustees' social security	5,739	5,369
Trustees' pensions paid	2,336	1,763
Hire of equipment	2,144	2,004
Rent	6,360	6,348
Rates and water	1,633	926
Insurance	1,685	1,266
Telephone & internet	2,620	2,606
Postage and stationery	194	790
Carried forward	81,921	76,648

This page does not form part of the statutory financial statements

Guildhall Feoffment Preschool & Nursery
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Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	2021 £	2020 £
Charitable activities		
Brought forward	81,921	76,648
Sundry expenses	1,946	2,238
School lunches & groceries	8,021	6,662
Payroll bureau charges	1,845	1,905
Staff recruitment & HR	79	552
Staff training & course fees	1,920	2,518
Cleaning & property maintenance	15,450	12,894
Health & safety	1,667	2,483
Kitchen equipment	1,074	736
Outside garden area	166	2,382
Computer expenses & website	1,857	966
Office fixtures & furniture	905	1,787
DBS checks	338	48
Subscriptions	329	383
Childrens' activities	1,996	4,451
Equipment & books	565	5,420
Speech therapist	-	1,348
Depn of plant & equipment etc.	18,188	13,789
Loss on disposal of fixed assets	-	3,619
	<hr/> 138,267	<hr/> 140,829
Support costs		
Governance costs		
Independent examination fee	1,235	1,235
Independent examiner's remuneration for other work	1,357	2,330
	<hr/> 2,592	<hr/> 3,565
Total resources expended	<hr/> 349,760	<hr/> 327,168
Net expenditure	<hr/> <hr/> (34,396)	<hr/> <hr/> (29,731)

This page does not form part of the statutory financial statements