

Independent Examiner's Report to the Trustees of Bishop Sutton Preschool and Forest Club

I report on the accounts of the Charity for the year ended 31 August 2024 which are set out on page three.

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").

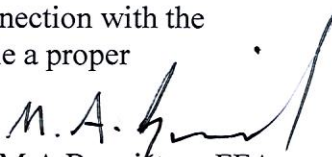
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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



M A Bannister - FFA

Ingle & Co

Institute of Financial Accountants

339 Two Mile Hill Road
Kingswood
BRISTOL
BS15 1AN

Date: 24/09/2025.....

Address: The School Room, The Link, The Street, Bishop Sutton, Bristol, BS39 5UU.

Trustees: Kate Hobbs, Charlotte Yeo-Smith, Emma Daley, Philippa Tofts, Sam Wise, Sarah Short, Sophie Dunn-Nail, Holly Bird, Chris Bridge, Fulya Karakas, Josie Bentley

Structure and management

The pre-school is managed by Lin Oakley and Penny Rowlands on a day-to-day basis, with a team underneath them, and the support of the Trustees to enable key decisions to be made. The pre-school recruit parents of those children who attend the pre-school. The parents are invested in the success of the pre-school as it directly impacts their children.

Activities and objectives

The pre-school and Forest club provide term time childcare during school hours for under school age children. The pre-school's objectives are to provide a safe and welcoming environment to support children to learn and develop. The setting is engaging and fun, with lots of opportunities for the children to explore and expand their knowledge. The Trustees help to support the pre-school by raising much needed funds to supplement the government funding and fees from families.

Performance and achievements

Our amazing team; Lin, Penny, Joanne, Hannah, Becca, Heather, Jennie, Sarah Naylor, Sarah Waddington, Sarah Bond, Rachel, Claire and Kate. They are all amazing and are such a dedicated team. Recruitment is a massive issue within early years profession, so we are very excited when we get to welcome back experienced, highly qualified staff as Rachel and Kate this year. All the money in the world can buy resources and equipment but the most valuable resource anyone could possibly have is 'THE STAFF'!! We welcome our children and families into our pre-school knowing they will have the best time; being valued, cared for, listened to, educated and most importantly valued and nurtured. As a setting, we value how much difference excellent staff with high quality interactions can make to the children attending so we support our staff to be the best they can be with up to date, relevant training. In addition to the multiple zoom trainings on offer, key-note speakers, we have also invited BANES Early Years Team to join us for in-house training. A big congratulations to: Hannah who has completed the new SENCo qualification, Sarah Naylor has completed her Early Years Educator qualification and Penny has completed the Early Years Leadership qualification, all in their own time, which we know is challenging when juggling family and work. Heather has stepped up to take on a part time assistant manager role on a Wednesday. Sarah Bond and Sarah Waddington have both been offered exciting roles in pastures new so we sadly say goodbye and good luck to them. They are staying on our bank so will cover if available.

In September we welcomed our new cohort of children and I have to say, the families we have are the best! We have had a wonderful year watching the children grow in our care and giving them many exciting experiences – Community support policemen, a visit to the library, fire fighters and fire engines, a professional chef, library readers and many more!

We have been kindly supported by Arthur David who have given us free fruit and vegetables. James and Whitney David, thank you for supporting us with free fruit and vegetables. A massive thank you to our amazing committee who again have raised an incredible amount of money through many fabulous events. We feel completely supported by them and can't thank you enough for everything you do. Thank you also to Ed Hobbs and Tim Moores for all the work helping with the field opposite and Josh Bryant for offering to put the gate in the wall.

Financial review

Fees (including government funding) were £136k, which is around £30k up on the prior year. Fundraising has increased from £5.3k to £8.3k. This is due to the decision to focus on fewer events and make them as successful as possible. There was also a grant of £2,000 from the Mendip Hills Trust.

Costs for the year were £120k, up from £105k in the prior year. The majority (88%) of the costs relate to staff costs, such as wages, pensions, HMRC costs and training. Staff hours, and therefore costs, fluctuate depending on the number of children at each session. After being very careful in the prior year with spending, supply costs have increased this year, as new resources were required. Part of the increase is also due to timing, as a few costs relating to prior year, were not invoiced until the current year (forest club, rent, DBS costs). Some of the extra costs will also be offset by the increase in donations and fundraising.

The current bank balance is £68k, which is £24k higher than the same point last year. This is very positive. The reserve account currently has £28.6k in it to cover potential redundancy costs, should the pre-school ever close. An update to the calculation of these redundancy costs has been performed and it is recommended that a further £8.3k be transferred into the reserve account to cover the increase in expected redundancy costs.

Bishop Suttton Pre-School and Forest Club
P&L account FY23/24

<u>Income</u>	<u>FY23/24</u>	<u>FY22/23</u>	<u>Variance</u>	
Fees	37,059.36	43,769.06	- 6,709.70	-15%
BANES	98,613.80	62,588.14	36,025.66	58%
Amazon Smile	-	116.56	- 116.56	-100%
Bonus ball	38.43	-	38.43	100%
Cake sale	94.20	-	94.20	100%
Donations	2,430.72	719.86	1,710.86	238%
Dress up events	37.00	-	37.00	100%
Easy Fund	-	87.32	- 87.32	-100%
Leavers photos	196.00	-	196.00	100%
Lottery	366.50	494.80	- 128.30	-26%
Milk claim	297.11	288.39	8.72	3%
S&M Curry	-	560.00	- 560.00	-100%
Sports Day	376.50	172.50	204.00	118%
Table Top Sale	719.25	-	719.25	100%
Tea Towels	384.00	-	384.00	100%
The Pony Event	-	519.92	- 519.92	-100%
10k event	1,492.80	996.69	496.11	50%
Xmas cards	-	206.98	- 206.98	-100%
Xmas Fair	1,881.96	1,212.97	668.99	55%
Xmas Fair Santa	249.50	110.00	139.50	127%
Xmas Trees	73.00	80.00	- 7.00	-9%
 Total income fees/BANES	 135,673.16	 106,357.20	 29,315.96	 28%
Total fundraising	8,339.86	5,277.60	3,062.26	58%
Total SENCO	297.11	288.39	8.72	3%
 Total Income	 <u>144,310.13</u>	 <u>111,923.19</u>	 <u>32,386.94</u>	 29%

Expenses

Advertising	-	- 220.00	220.00	-100%
Ofsted	- 143.02	- 133.01	- 10.01	8%
Forest Club	- 760.00	-	- 760.00	100%
Gertrude Lollipop	-	- 48.00	48.00	-100%
GGO	- 360.00	- 360.00	-	0%
HMRC	- 1,634.45	- 1,281.99	- 352.46	27%
Insurance	- 1,133.70	- 1,081.59	- 52.11	5%
Leavers photos costs	- 138.72	- 37.91	- 100.81	266%
NEST pensions	- 2,488.32	- 2,069.85	- 418.47	20%
Phone	- 11.27	-	- 11.27	100%
Puxton Park trip	- 47.50	- 129.65	82.15	-63%
Rent	- 4,100.40	- 3,370.90	- 729.50	22%
SENCO costs	- 669.20	-	- 669.20	100%
Supplies food	- 1,437.69	- 1,687.68	249.99	-15%
Supplies general	- 4,364.71	- 2,061.61	- 2,303.10	112%
Table top sale	- 168.00	-	- 168.00	100%

Tea towel costs	- 292.54	-	- 292.54	100%
Training	- 922.95	- 587.80	- 335.15	57%
Wages	-100,877.82	- 91,086.87	- 9,790.95	11%
Waste disposal	- 312.80	- 295.10	- 17.70	6%
Website	-	- 96.00	96.00	-100%
Xmas fair costs	- 304.91	-	- 304.91	100%
 Total Staff costs	 -106,283.54	 - 95,386.51	 -10,897.03	 11%
Total Premises costs	- 4,413.20	- 3,666.00	- 747.20	20%
Total Running costs	- 9,328.24	- 5,362.44	- 3,965.80	74%
Total Fixed costs	- 143.02	- 133.01	- 10.01	8%
 Total Expenditure	 <u>-120,168.00</u>	 <u>-104,547.96</u>	 <u>-15,620.04</u>	 15%
 Total VARIANCE	 <u><u>24,142.13</u></u>	 <u><u>7,375.23</u></u>	 <u><u>16,766.90</u></u>	 227%

Bank balance at year end

Current account	£67,749.40
Reserve account	<u>£28,681.79</u>
Total	<u><u>£96,431.19</u></u>