

BUSY FINGERS PRE-SCHOOL

England & Wales · Charity number 1188632

Details

Status Registered

Legal form CIO

Registered 2020-03-18

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

Contact

Address Busy Fingers Pre School
Main Street
Little Downham
Ely
CB6 2ST

Phone 01353698633

Email info@busyfingerspreschool.org

Website www.busyfingers-preschool.co.uk

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY;(2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(3) PROMOTING THEIR HEALTH AND WELLBEING;(4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Little Downham Busy Fingers Pre-School is a small pre-school in Little Downham with a maximum capacity of 30 children per day. The practice looks after children aged of 2 years 6 months to when they start reception year at school. The school have a manager a book keeper and 5 part time practitioners ranging between Level 2 and 3.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£137,587	£143,918	-	-
2024-07-31	£200,341	£197,877	-	-
2023-02-24	£0	£0	-	-
2022-07-31	£0	£0	-	-
2021-07-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Angela Sinfield		2026-01-15
Barry Watson		2025-09-24
Carol Travers		2025-09-24
Kendle Hanslip		2025-01-08
Leanne Grant		2025-09-24
Stephen Hazell		2024-01-26

BUSY FINGERS PRE-SCHOOL

England & Wales - Charity number 1188632

Accounts

**REPORT OF THE DIRECTOR AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025
FOR
BUSY FINGERS PRESCHOOL**

BUSY FINGERS PRESCHOOL

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FOR THE YEAR ENDED 31 JULY 2025**

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BUSY FINGERS PRESCHOOL
CHARITY INFORMATION
FOR THE YEAR ENDED 31 JULY 2025

TRUSTEES

OFFICERS

Stephen Hazell (Treasurer) resigned 8/1/25
Sophie Hills – (Treasurer) appointed 8/1/25 resigned 3/9/25
Laura Bowman (Treasurer) appointed 8/1/25
Danielle Smith (Secretary) resigned 7/10/24
Kendle Hanslip – (Secretary) appointed 8/1/25
Victoria Blair – (Chair) appointed 8/1/25

COMMITTEE MEMBERS

Holly Hodge – resigned 7/10/24
Cheryl Steeple resigned 8/1/25
Emily Finney resigned 7/10/24
Amanda Ogilvie
Amy Tatum – resigned 8/1/25
Stephen Hazell
Laura Bowman – appointed 8/1/25

REGISTERED CHARITY NUMBER 1188632
REGISTERED COMPANY NUMBER CE021192 (England and Wales)

BANKERS

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

INDEPENDENT EXAMINER

Janine Davies
Pendenra
High Street
Brinkley
Newmarket
Suffolk
CB8 0SF

TRUSTEES RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the charities SORP
- Make judgements and accounting estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the charity (Accounts and Reports). Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 24th Sept 2025 and signed on their behalf by:



.....
Victoria Blair (Chair)
Trustee



.....
Laura Bowman (Treasurer)
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BUSY FINGERS PRESCHOOL
Registered charity number 1188632

I report to the members on my examination of the accounts of the above charity ("the Trust") for year ended 31 July 2025

As the charity members 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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.



Janine Davies Accountant & Tax Adviser, ICPA, Pendenra, High St, Brinkley , Newmarket CB8 0SF

Date 2 September 2025

BUSY FINGERS PRESCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	Notes	Year Ended 31/7/25 £	Period 25/2/23 to 31/7/24 £
INCOME	2,3	136,888	199,506
Administrative expenses	5	<u>143,918</u>	<u>197,877</u>
OPERATING (LOSS)/PROFIT	12	(7,030)	1,629
Interest receivable and similar income	4	<u>699</u>	<u>835</u>
NET MOVEMENT IN FUNDS		(6,331)	2,464
Total funds b/f		<u>108,491</u>	<u>106,027</u>
TOTAL FUNDS C/F		102,160	108,491

BUSY FINGERS PRESCHOOL (REGISTERED NUMBER: CE021192)

**BALANCE SHEET
31 JULY 2025**

	Notes	2025	2024
		£	£
FIXED ASSETS			
Tangible assets	8	38,790	41,072
CURRENT ASSETS			
Debtors	8	236	4,132
Cash at bank and in hand		<u>63,729</u>	<u>63,941</u>
		63,965	68,073
CREDITORS			
Amounts falling due within one year	9	<u>595</u>	<u>654</u>
NET CURRENT ASSETS		<u>63,370</u>	<u>67,419</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>102,160</u>	<u>108,491</u>
RESERVES			
Retained earnings		<u>102,160</u>	<u>108,491</u>
		<u>102,160</u>	<u>108,491</u>

The financial statements were approved by the Trustees on 24th Sept 2025



Victoria Blair (Chair)



Laura Bowman (Treasurer)

BUSY FINGERS PRESCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

01.1 Basis of accounting

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charities SORP (FRS102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice": Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011

Busy Fingers Preschool constitutes a public benefit entity as defined by FRS 102

1.2 Income

All income is recognized once the charity has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware or that probate has been granted, the estate has been finalised and notification has been made by the executor(s) of the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate and the criteria for income recognition has not been met, then the legacy is treated as a contingent asset and disclosed if material

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the Bank.

1.3 Expenditure

Expenditure is recognized once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads

1.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. .

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less from the date of acquisition or opening of the deposit or similar account

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material the provision is based on the present value of those amounts, discounted at the pre tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges

1.8 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic Financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year

1.10 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2 INCOME FROM GRANTS, DONATIONS AND LEGACIES

	Unrestricted funds 2025	Total Funds 2025	Total Funds 2024
CC Funding	111,838	111,838	161,550

3 INCOMING RESOURCES FROM ACTIVITES GENERATING FUNDS

Fundraising Events	5,590	5,590	1,286
Fees received	5,726	5,726	30,111

4 INVESTMENT INCOME

Bank interest received	699	699	835
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5 SUPPORT COSTS 25,350 25,350 34,763

which include Governance costs 595 595 1,270

3. EMPLOYEES

The average number of employees during the year was 10 (2024 - 8).

Staff costs were as follows:

	2025	2024
Wages and Salaries	113,909	158,116
Pension costs	2,377	2,587
	<u>116,286</u>	<u>160,703</u>

4. **OPERATING (LOSS)/PROFIT**

The operating loss (2024 - operating profit) is stated after charging:

	Year Ended	Period
	31/7/25	25/2/23
	£	to
	2,224	31/7/24
Depreciation - owned assets	<u>2,224</u>	<u>2,411</u>

5. **EXCEPTIONAL ITEMS**

	Year Ended	Period
	31/7/25	25/2/23
	£	to
	58	31/7/24
Lottery grant release of asset	<u>58</u>	<u>66</u>

6. **TANGIBLE FIXED ASSETS**

	Land and	Plant and	
	buildings	machinery	
	£	etc	Totals
		£	£
COST			
At 1 August 2024			
and 31 July 2025	<u>103,783</u>	<u>15,920</u>	<u>119,703</u>
DEPRECIATION			
At 1 August 2024	63,191	15,440	78,631
Charge for year	<u>2,162</u>	<u>120</u>	<u>2,282</u>
At 31 July 2025	<u>65,353</u>	<u>15,560</u>	<u>80,913</u>
NET BOOK VALUE			
At 31 July 2025	<u>38,430</u>	<u>360</u>	<u>38,790</u>
At 31 July 2024	<u>40,592</u>	<u>480</u>	<u>41,072</u>

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade debtors	112	4,008
Other debtors	<u>124</u>	<u>124</u>
	<u>236</u>	<u>4,132</u>

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	595	596
Other creditors	<u>-</u>	<u>58</u>
	<u>595</u>	<u>654</u>

9. **STATEMENT OF FUNDS**

	Balance 31 July 24	Income	Expenditure	Balance 31 July 2025
Unrestricted Funds	108,491	137,587	143,918	102,160

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total Funds (unrestricted) July 25	Total Funds (unrestricted) July 24
Tangible fixed assets	38,790	41,072
Current assets	63,965	68,073
Creditors due within one year	(595)	(654)
	<u>102,160</u>	<u>108,491</u>

BUSY FINGERS PRESCHOOL

**DETAILED STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 JULY 2025**

	Year Ended		Period	
	31/7/25		25/2/23 to 31/7/24	
	£	£	£	£
Turnover				
CC Funding	111,838		161,550	
Fundraising events	5,590		7,237	
Childrens fees received	5,838		30,111	
SENIF etc	13,324		-	
Uniform	223		100	
Misc income	<u>75</u>		<u>508</u>	
		136,888		199,506
 Other income				
Deposit account interest		<u>699</u>		<u>835</u>
		137,587		200,341
 Expenditure				
Rent	150		1,488	
Rates and water	1,454		1,733	
Insurance	1,961		3,494	
Light and heat	1,517		2,247	
Uniform and book bag expenses	616		834	
Telephone	724		328	
Post and stationery	490		1,083	
Advertising	-		6	
Books	55		-	
Repairs and renewals	5,226		4,105	
Toys and materials	3,614		5,810	
Household and cleaning	876		1,243	
Gifts	264		537	
Provisions	1,167		2,649	
Sundry expenses	2,774		2,257	
Professional Fees and Subs	1,223		2,495	
Training	1,169		1,555	
Accountancy and bookkeeping	595		1,270	
Wages	113,909		158,116	
Pensions	2,377		2,587	
Hire of photocopier	1,473		1,413	
Depreciation of tangible fixed assets				
Freehold property	2,162		2,162	
Plant and machinery	120		249	
Lottery grant release of asset	<u>(58)</u>		<u>(66)</u>	
		<u>143,858</u>		<u>197,595</u>
		(6,271)		2,746
 Finance costs				
Bank charges		<u>60</u>		<u>282</u>
 NET (LOSS)/PROFIT		<u>(6,331)</u>		<u>2,464</u>

BUSY FINGERS PRE-SCHOOL

England & Wales - Charity number 1188632

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 25 FEBRUARY 2023 TO 31 JULY 2024
FOR
BUSY FINGERS PRESCHOOL**

BUSY FINGERS PRESCHOOL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 25 FEBRUARY 2023 TO 31 JULY 2024**

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BUSY FINGERS PRESCHOOL
CHARITY INFORMATION
FOR THE PERIOD 25 FEBRUARY 2023 TO 31 JULY 2024

TRUSTEES:

OFFICERS

Sarah Lambert (Chair) left 28/3/23
Holly Hodge appointed (Chair) 28/3/23
Elizabeth Dunn appointed 12/10/22 (Treasurer) left 28/3/23
Jennifer Winkworth appointed (Treasurer) 28/3/23 left 26/1/24
Stephen Hazell appointed (Treasurer) 26/1/24
Danielle Smith appointed (Secretary) 12/10/22

COMMITTEE MEMBERS

Laura Tatton - appointed 1/7/23 and left 27/9/23
Helen Silvester - appointed 1/7/23 and left 27/9/23
Holly Hodge – appointed 28/3/23
Cheryl Steeple appointed 6/2/24
Emily Finney appointed 27/9/23
Amanda Ogilvie appointed 27/9/23
Emily Dunnet appointed 27/9/23 and left 1/7/24
Rebecca Fretwell left 27/9/23
Jennifer Winkworth appointed 28/3/23 and left 26/1/24
Amy Tatum – appointed 28/3/23
Emma Turrell appointed 1/7/23 and left 27/9/23
Eleanor Butcher appointed 1/7/23 and left 27/9/23
Sharon Weaver appointed 20/1/19 and left 27/9/23
Amy Jacklin left 27/9/23

REGISTERED CHARITY NUMBER 1188632
REGISTERED COMPANY NUMBER CE021192 (England and Wales)

BANKERS

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

INDEPENDENT EXAMINER: Janine Davies
Pendenra
High Street
Brinkley
Newmarket
Suffolk
CB8 0SF

TRUSTEES RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)


The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the charities SORP
- Make judgements and accounting estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on7/10/24..... and signed on their behalf by:


.....
Holly Hodge (Chair)
Trustee


.....
Stephen Hazell (Treasurer)
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BUSY FINGERS PRESCHOOL
Registered charity number 1188632

I report to the members on my examination of the accounts of the above charity ("the Trust") for period 25 February 2023 to 31 July 2024 being the first period operating as an unincorporated charity. Previous accounts were prepared for the old charity number 308133

As the charity members 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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.



Janine Davies Accountant & Tax Adviser, ICPA, Pendenra, High St, Brinkley , Newmarket CB8 0SF

Date12 September 2024.....

BUSY FINGERS PRESCHOOL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 25 FEBRUARY 2023 TO 31 JULY 2024**

		Period 25/2/23 to 31/7/24 £	Period 1/8/22 to 24/2/23 £
INCOME	Notes 2,3	199,506	73,816
Administrative expenses	5	<u>197,877</u>	<u>64,664</u>
OPERATING (LOSS)/PROFIT	12	1,629	9,152
Interest receivable and similar income	4	<u>835</u>	<u>45</u>
NET MOVEMENT IN FUNDS		2,464	9,197
Total funds b/f		<u>106,027</u>	<u>96,830</u>
TOTAL FUNDS C/F		108,491	106,027

BUSY FINGERS PRESCHOOL (REGISTERED NUMBER: CE021192)

**BALANCE SHEET
31 JULY 2024**

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	6		41,072		43,483
CURRENT ASSETS					
Debtors	9	4,132		3,589	
Cash at bank and in hand		<u>63,941</u>		<u>59,674</u>	
		68,073		63,263	
CREDITORS					
Amounts falling due within one year	10	<u>654</u>		<u>719</u>	
NET CURRENT ASSETS			<u>67,419</u>		<u>62,544</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>108,491</u>		<u>106,027</u>
RESERVES					
Retained earnings			<u>108,491</u>		<u>106,027</u>
			<u>108,491</u>		<u>106,027</u>

The financial statements were approved by the Trustees on 7/10/24
and were signed on their behalf by: :

..... H.Hodge
Holly Hodge (Chair)

..... [Signature]
Stephen Hazell (Treasurer)

BUSY FINGERS PRESCHOOL

NOTES TO THE FINANCIAL STATEMENTS - FOR THE PERIOD 25 FEBRUARY 2023 TO 31 JULY 2024

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

01.1 Basis of accounting

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charities SORP (FRS102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice": Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011

Busy Fingers Preschool constitutes a public benefit entity as defined by FRS 102

1.2 Income

All income is recognized once the charity has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware or that probate has been granted, the estate has been finalised and notification has been made by the executor(s) of the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution Where legacies have been notified to the charity, or the charity is aware of the granting of probate and the criteria for income recognition has not been met, then the legacy is treated as a contingent asset and disclosed if material

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the Bank.

1.3 Expenditure

Expenditure is recognized once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads

1.5 Debtors

BUSY FINGERS PRESCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 25 FEBRUARY 2023 TO 31 JULY 2024

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. .

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less from the date of acquisition or opening of the deposit or similar account

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material the provision is based on the present value of those amounts, discounted at the pre tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges

1.8 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic Financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year

1.10 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2 INCOME FROM GRANTS, DONATIONS AND LEGACIES

	Unrestricted funds 2024	Total 2024	Funds	Total 2023	Funds
CC Funding	161,550	161,550		57,174	

3 INCOMING RESOURCES FROM ACTIVITES GENERATING FUNDS

Fundraising	7,237	7,237	1,286
Fees Received	30,111	30,111	14,203

4 INVESTMENT INCOME

Bank interest received	835	835	45
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5 SUPPORT COSTS	34,763	38,090	64,594
which include Governance costs 1.270		1270	595

BUSY FINGERS PRESCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 25 FEBRUARY 2023 TO 31 JULY 2024**

5. EMPLOYEES

The average number of employees during the period was 8

Staff costs were as follows:

	2024	2023
Wages and Salaries	158,116	48,211
Pension costs	2,587	685
	<u>160,703</u>	<u>58,464</u>

6. OPERATING (LOSS)/PROFIT

The operating profit/loss is stated after charging:

	2024	2023
Depreciation - owned assets	£ <u>2,411</u>	£ <u>1,638</u>

7. EXCEPTIONAL ITEMS

Lottery grant release of asset	£ <u>66-</u>	£ <u>46</u>
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8. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 25 February 2023 and 31 July 2024	<u>103,783</u>	<u>15,920</u>	<u>119,703</u>
DEPRECIATION			
At 25 February 2023	61,029	15,191	76,220
Charge for period	<u>2,162</u>	<u>249</u>	<u>2,411</u>
At 31 July 2024	<u>63,191</u>	<u>15,440</u>	<u>78,631</u>
NET BOOK VALUE			
At 31 July 2024	<u>40,592</u>	<u>480</u>	<u>41,072</u>
At 24 February 2023	<u>42,754</u>	<u>729</u>	<u>43,483</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	4007	3,465
Other debtors	<u>124</u>	<u>124</u>
	<u>4,131</u>	<u>3,589</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
	-	
Trade creditors	595	595
Other creditors	<u>124</u>	<u>124</u>
	<u>2,644</u>	<u>719</u>

11. STATEMENT OF FUNDS

	Balance 31 July 24			Balance 28 February 2023
		Income	Expenditure	
Unrestricted Funds	106,027	200,341	197,877	108,491

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total Funds (unrestricted) July 24	Total Funds (unrestricted) Feb 23
Tangible fixed assets	41,072	43,483
Current assets	68,073	63,263
Creditors due within one year	<u>(654)</u>	<u>(719)</u>
	108,491	106,027

BUSY FINGERS PRESCHOOL

**DETAILED STATEMENT OF INCOME AND EXPENDITURE
FOR THE PERIOD 25 FEBRUARY 2023 TO 31 JULY 2024**

	Period 25/2/23 to 31/7/24		Period 1/8/22 to 24/2/23	
	£	£	£	£
Turnover				
CC Funding	161,550		57,174	
Fundraising events	7,237		2,286	
Childrens fees received	30,111		14,203	
Uniform	100		53	
Misc income	<u>508</u>		<u>100</u>	
		199,506		73,816
Other income				
Deposit account interest		<u>835</u>		<u>45</u>
		200,341		73,861
Expenditure				
Rent	1,488		75	
Rates and water	1,733		793	
Insurance	3,494		747	
Light and heat	2,247		1,129	
Uniform and book bag expenses	834		164	
Telephone	328		584	
Post and stationery	1,083		279	
Advertising	6		98	
Repairs and renewals	4,105		2,721	
Toys and materials	5,810		3,491	
Household and cleaning	1,243		391	
Gifts	537		-	
Provisions	2,649		467	
Sundry expenses	2,257		82	
Professional Fees and Subs	2,495		760	
Training	1,555		907	
Accountancy and bookkeeping	1,270		595	
Wages	158,116		48,211	
Pensions	2,587		685	
Hire of photocopier	1,413		823	
Depreciation of tangible fixed assets				
Freehold property	2,162		1,513	
Plant and machinery	249		125	
Lottery grant release of asset	<u>(66)</u>		<u>(46)</u>	
		197,595		64,594
		2,746		9,267
Finance costs				
Bank charges		<u>282</u>		<u>70</u>
NET (LOSS)/PROFIT		2,464		9,197

BUSY FINGERS PRE-SCHOOL

England & Wales - Charity number 1188632

Accounts

Charity Commission Annual Return 2023

BUSY FINGERS PRE-SCHOOL

Charity registration number: 1188632

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2023.

Financial period

Financial period start date

01/08/2022

Financial period end date

24/02/2023

Income and spending

Income £

£0

Spending £

£0

Number of contracts from government

How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?

0

Number of grants from government

How many grants did your charity receive from central government or a local authority during the financial period for this return?

0

Income breakdown

Donations and legacies (excluding Endowments Received)

£0

Charitable activities

£0

Other trading activities

£0

Investments

£0

Other

£0

Recipients of grants

Please round all figures to the nearest pound (do not enter decimal points or commas).Individuals

£0

Other charities

£0

Other organisations that are not charities

£0

Trustee payments

Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?

e. None of the trustees have been paid

Did any of the trustees resign and take up employment with your charity in the financial period of this return?

No

Income from outside the UK

Did your charity receive income from outside of the United Kingdom in the financial period of this return?

No

Delivering activities outside the United Kingdom

Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?

No

Spending outside England & Wales

Did your charity spend funds outside of the United Kingdom in the financial period of this return?

No

Trading subsidiaries

Does the charity have any trading subsidiaries?

No

Charity contact details correct

Is the contact address displayed from the Register of Charities, correct?

Yes

Charity headquarters details correct

Is this the same address that you use as your charity's administrative headquarters?

Yes

Charity contact address

Busy Fingers Pre School

Main Street

Little Downham

ELY

CB6 2ST

Charity Headquarters address

Busy Fingers Pre School

Main Street

Little Downham

ELY

CB6 2ST

Membership type

Is the charity part of a wider group structure with a parent body and subsidiary bodies?

no, the charity is not part of a wider group structure

Employment contract types

People were permanently employed by your charity

0

People were on fixed-terms contracts with your charity

0

Self-employed people were working for your charity

0

Governance policies

Internal charity financial controls policy and procedures

Not applicable

Safeguarding policy and procedures

Not applicable

Financial reserves policy and procedures

Not applicable

Complaints policy and procedures

Not applicable

Serious incident reporting policy and procedures

Not applicable

Internal risk management policy and procedures

Not applicable

Trustee expenses policy and procedures

Not applicable

Trustee conflicts of interest policy and procedures

Not applicable

Investing charity funds policy and procedures

Not applicable

Campaigns and political activity policy and procedures

Not applicable

Bullying and harassment policy and procedures

Not applicable

Social media policy and procedures

Not applicable

Engaging external speakers at charity events policy and procedures

Not applicable

Safeguarding

Has your charity provided services to children and/or adults at risk in the financial period of the return?

No

External risk and impact

Donations,

Unknown/No Change/Not Applicable

Other income - grants

Unknown/No Change/Not Applicable

Other income - contracts

Unknown/No Change/Not Applicable

Other income - investment**Expenditure on charitable activities****Expenditure on overheads****Number of volunteers****Number of employees****Number of trustees****Fundraising activities****Capacity to deliver services****Total service demand**

Volunteers

Excluding trustees, provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone

unconnected to the Charity Commission unless:

- you have consented to their release; or**
- we are legally obliged to disclose them; or**
- we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.**

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- we can lawfully do so; and**
- we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest**

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

- (a) update, consolidate, and improve the accuracy of our records;**
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;**
- (c) data analysis, testing, research, statistical and survey purposes**

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

Your role at the charity (select one):

Trustee

Given names

Jennifer

Family name

Winkworth

Telephone
number

01353698633

Email

TREASURER@BUSYFINGERSPRESCHOOL.ORG

Date submitted

21/01/2024

It is a criminal offence under section 60 of the Charities Act 2011 for anyone to knowingly or recklessly provide false or misleading information to the commission; this includes suppressing, concealing or destroying documents.

Trustee's Report for period 1 August 2022 to 24 February 2023

Busy Fingers Pre-school

Main Street
Little Downham
CB6 2ST

Registered charity number: 1188632

Trustees Report

There was no income or expenditure against this registration in the period from 1 August 2022 to 24 February 2023 because the pre-school continued to operate as an unincorporated charity (registered charity number 308133).

The current trustees were able to proceed with Ofsted registration, and the transition to a charitable incorporated organisation has now been completed. This new charity (registered charity number 1188632) began operating on 25 February 2023.

This report was approved by the trustees on 4 June 2024 and signed on their behalf by:

Amy Tatum
Trustee



Danielle Smith
Trustee



BUSY FINGERS PRE-SCHOOL

England & Wales - Charity number 1188632

Accounts

Annual Report for year end 31 July 2022

Busy Fingers Pre-school

Main Street
Little Downham
CB6 2ST

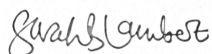
Registered charity number: 1188632

Trustees Report

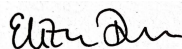
There was no income or expenditure against this registration in 2021-2022 because the pre-school continued to operate as an unincorporated charity (registered charity number 308133).

Over this period, the focus for trustees was for the pre-school to recover from the effects of COVID-19 and other financial pressures. The current trustees have now been able to proceed with Ofsted registration, so that the transition to a charitable incorporated organisation can be completed as soon as possible.

This report was approved by the trustees on 26 January 2023 and signed on their behalf by:



Sarah Lambert
Trustee



Elizabeth Dunn
Trustee

BUSY FINGERS PRE-SCHOOL

England & Wales - Charity number 1188632

Accounts

Busy Fingers Pre-School Little Downham- May 2022

Busy Fingers is not yet an incorporated charity although it was set up in 2020.

A new committee was formed in Dec 2021 and we are working hard to get the existing charity transferred over.

We are still in the process of registering with Ofsted then we will transfer the existing charity over.

The Annual Report will consist of a NIL figure throughout due to it not being used at present.

After speaking to Sarah Collinge who works for ECDC in early years it was advised to complete a nil return and send off.

We hope to complete our corporation in 2022.

Kind Regards

Amy Jacklin

Treasurer