

Hanham Toddlers Pre School

**Hanham Toddlers Pre School
Charity No. 1193539
Trustees' Report and Unaudited Accounts
31 August 2023**

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**Hanham Toddlers Pre School
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1193539

Trustees

The following trustees served during the year:

Louise Hansom
Kirsty Ricketts
Katie Sweet
Sally Rouch
Dawn Thornton
Lorraine Bunting

Accountant

Chris White
1 Copley Court
Hanham
Bristol
BS15 3SH

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees



Sally Rouch
Trustee
24 May 2024

I report to the trustees on my examination of the financial statements of Hanham Toddlers Pre School for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of the ICAEW.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statement set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Christopher White
ACA
1 Copley Court
Hanham
Bristol
BS15 3SH
24 May 2024

Hanham Toddlers Pre School
Statement of Financial Activities for the year ended
31 August 2023

		Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes			
Income and endowments from:				
Donations and legacies	3	277,465	277,465	245,599
Charitable activities	4	56,547	56,547	72,508
Investments	5	346	346	6
Total		334,268	334,268	318,113
Expenditure on:				
Charitable activities	6	3,449	3,449	2,275
Other	7	323,413	323,413	321,737
Total		326,912	326,912	324,012
Net gains on investments		-	-	-
Net (expenditure)/income		7,356	7,356	(5,899)
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		7,356	7,356	(5,899)
Other gains and losses				
Net movement in funds		7,356	7,356	(5,899)
Reconciliation of funds:				
Total funds brought forward		68,829	68,829	74,728
Total funds carried forward		76,185	76,185	68,829

Hanham Toddlers Pre School

Balance Sheet

at 31 August 2023

Charity No. 1193539

	2023 £	2022 £
Current assets		
Cash at bank and in hand	76,185	68,829
	<u>76,185</u>	<u>68,829</u>
Net current assets	76,185	68,829
Total assets less current liabilities	76,185	68,829
Net assets excluding pension asset or liability	76,185	68,829
Total net assets	<u>76,185</u>	<u>68,829</u>
The funds of the charity		
Restricted funds	9 -	-
Unrestricted funds	9	
General funds	76,185	68,829
	<u>76,185</u>	<u>68,829</u>
Reserves	9	
Total funds	<u>76,185</u>	<u>68,829</u>

Approved by the trustees on 24 May 2024

And signed on their behalf by:



Sally Rouch

Trustee

24 May 2024

Hanham Toddlers Pre School

Notes to the Accounts

for the year ended 31 August 2023

1 Accounting policies Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	These comprise the costs associated with attracting voluntary income fundraising trading costs and investment management costs.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Governance costs	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Other expenditure	These are support costs not allocated to a particular activity

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Hanham Toddlers Pre School

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	245,599	245,599
Charitable activities	72,508	72,508
Investments	6	6
Total	318,113	318,113
Expenditure on:		
Other	324,012	324,012
Total	324,012	324,012
Net income	(5,899)	(5,899)
Net income before other gains/(losses)	(5,899)	(5,899)
Other gains and losses:		
Net movement in funds	(5,899)	(5,899)
Reconciliation of funds:		
Total funds brought forward	74,728	74,728
Total funds carried forward	68,829	68,829

3 Income from donations and legacies

Unrestricted	Total 2023	Total 2022
£	£	£
277,465	277,465	245,599
277,465	277,465	245,599

4 Income from charitable activities

Unrestricted	Total 2023	Total 2022
£	£	£
Fees	47,918	56,854
Fundraising	8,539	15,654
56,547	56,547	72,508

5 Income from investments

Unrestricted	Total 2023	Total 2022
£	£	£
346	346	6
346	346	6

6 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Fundraising	3,499	3,499	2,275
	<u>3,499</u>	<u>3,499</u>	<u>2,275</u>

7 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	271,738	271,738	263,645
Premises costs	28,625	28,625	28,830
General administrative costs	23,050	23,050	29,262
	<u>323,413</u>	<u>323,413</u>	<u>294,275</u>

8 Staff costs

	2023	2022
Salaries and wages	271,738	263,645
	<u>271,738</u>	<u>263,645</u>

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

9 Movement in funds

	At 1 September 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 August 2023
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	68,829	334,268	(326,912)	76,185
Total funds	<u>68,829</u>	<u>334,268</u>	<u>(326,912)</u>	<u>76,185</u>

10 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	76,185	76,185
	<u>76,185</u>	<u>76,185</u>

Hanham Toddlers Pre School
Notes to the Accounts

11 Reconciliation of net debt

	At 1 September 2022 £	Cash flows £	At 31 August 2023 £
Cash and cash equivalents	68,829	7,356	76,185
	<u>68,829</u>	<u>7,356</u>	<u>76,185</u>
Net debt	<u>68,829</u>	<u>7,356</u>	<u>76,185</u>

Hanham Toddlers Pre School
Detailed Statement of Financial Activities
for the year ended 31 August 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	277,465	277,465	245,599
	<u>277,465</u>	<u>277,465</u>	<u>245,599</u>
Charitable activities			
Fees	47,918	47,918	56,854
Fundraising	8,539	8,539	15,654
	<u>56,547</u>	<u>56,547</u>	<u>72,508</u>
Investments			
	346	346	6
	<u>346</u>	<u>346</u>	<u>6</u>
Total income and endowments	334,268	334,268	318,113
Expenditure on:			
Charitable activities			
Fundraising	3,499	3,499	2,275
	<u>3,499</u>	<u>3,499</u>	<u>2,275</u>
Total of expenditure on charitable activities	3,499	3,499	2,275
Employee costs			
Salaries/wages	271,738	271,738	263,645
Staff training	-	-	-
	<u>271,738</u>	<u>271,738</u>	<u>263,645</u>
Premises costs			
Rent	28,625	28,625	28,830
	<u>28,625</u>	<u>28,625</u>	<u>28,830</u>
General administrative costs, including depreciation and amortisation			
Bank charges	-	-	-
Equipment expensed	15,234	15,234	13,390
General insurances	1,777	1,777	1,726
Sundry expenses	6,039	6,039	14,146
	<u>23,050</u>	<u>23,050</u>	<u>29,262</u>
Total of expenditure of other costs	323,412	323,412	321,737
Total expenditure	326,912	326,912	324,012
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net (expenditure)/income	7,356	7,356	(5,899)

Hanham Toddlers Pre School
Detailed Statement of Financial Activities

**Net (expenditure)/income before
other gains/(losses)**

Other Gains

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

7,356	7,356	(5,899)
-	-	-
7,356	7,356	(5,899)
68,929	68,929	74,728
76,185	76,185	68,929



24/5/24