

FIRST STOP PRESCHOOL

England & Wales · Charity number 292446

Details

Other names THE FIRST STOP PLAYGROUP

Status Registered

Legal form Other

Registered 1985-09-09

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

Contact

Address C/O Trimley St Mary Primary School
High Road
Trimley St. Mary
Felixstowe
Suffolk
IP11 0ST

Phone 01394 270007

Email finance@firststoppreschool.org.uk

Website <http://www.firststoppreschool.org.uk/>

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE BY (A) PROVIDING SAFE AND SATISFYING GROUP PLAY IN WHICH PARENTS HAVE THE RIGHT TO TAKE PART (B) ENCOURAGING OTHER CHARITABLE ACTIVITIES THROUGH WHICH PARENTS MAY HELP THE CHILDREN (C) FURTHERING THE AIMS OF THE PRE-SCHOOL PLAYGROUPS ASSOCIATION.

Activities: Sessional Day Care - Preschool

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** TRIMLEY ST MARY
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£138,961	£120,805	-	-
2023-08-31	£120,947	£123,664	-	-
2022-08-31	£113,356	£107,172	-	-
2021-08-31	£110,674	£99,889	-	-
2020-08-31	£110,674	£99,889	-	-

Trustees

Name	Role	Appointed
Amanda Erskine	Chair	2021-03-08
Adam O'Connor		2017-02-08
Gillian Read		2023-06-23
Hannah Allard		2022-04-06
SARAH BANHAM		2017-02-27
Sharon Bennett		2019-07-17

FIRST STOP PRESCHOOL

England & Wales - Charity number 292446

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
First Stop Preschool**

**Simply Accounts & Tax Limited
Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ**

First Stop Preschool
Contents of the Financial Statements
for the year ended 31 August 2024

CONTENTS	PAGE
Report of the Trustees	3 to 5
Independent examiner's report to the trustees	6
Statement of financial activities	7
Balance Sheet	8
Notes to the accounts	9 to 12
 The following pages do not form part of the accounts	
Detailed statement of financial activities	13

First Stop Preschool
Report of the Trustees
For the year ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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 objective of the charity is to advance the education of children below compulsory school age in and around the district of Trimley St Mary.

This year in order to meet its objective, the preschool has provided 60+ children with between two and five half-day sessions each per week within a safe, secure and stimulating environment. Careful planning of staffing levels has ensured that each individual child benefited from the support they required in order to develop their potential at their own pace.

Sessions have been carefully planned so that children attending preschool will, by the time they reach school age, have had the opportunity to achieve the desirable learning outcomes set out by the Early Years Foundation Stage (EYFS 2021) and can progress with confidence.

Prime Areas:

Personal, Social and Emotional Development
Physical development
Communication and Language

Specific Areas:

Literacy
Mathematics
Understanding the World
Expressive Arts and design

Significant activities

The Preschool received a statutory audit from OFSTED in February 2024 and received a GOOD rating.

We continued our fundraising activities during the year raising funds for various charities including the Poppy Appeal and the Book Trust..

Rob Sambrook Photography came into the Preschool to take photographs of the children and their siblings. And paid the Preschool a commission on his sales

As usual we held a Christmas party for the children in December.

The AGM was held on 6 June 2025.

Throughout the year we used our closed Facebook group to give parents/carers information, activity and game ideas for the home.

First Stop Preschool
Report of the Trustees
For the year ended 31 August 2024

ACHIEVEMENT AND PERFORMANCE

The Preschool continues to invest in staff training, particularly Food hygiene, First aid and Safeguarding and continues to abide by the set policies covering Admissions, Behaviour Safeguarding, Complaints, Confidentiality, Equal opportunities, Health & Hygiene, Parental Involvement, Safety, Special Needs, Staffing,

The preschool has continued to work within the budgets set and continues to receive positive feedback from parents on the services it provides. The success of the Preschool is due to the high quality of care and educational stimulation provided by the Preschool staff, in particular the Manager who receives the support of the Finance Administrator, Management and Custodial Trustees.

FINANCIAL REVIEW

Reserves: Unspent income of **£120,792 (2023: £105,777)** in the bank and cash as at 31 August 2024 these funds being adequate to ensure that the charity is able to meet all current and known liabilities and to guarantee the high quality of service required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Organisational structure

The Custodian Trustees have been in contact throughout the year, were present at the AGM and met once at the end of the financial year.

The Management Trustees met during the year to deal with general day to day running of the Preschool.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

292446

Principal address

160 High Road West
Felixstowe
Suffolk
IP11 9BB

**First Stop Preschool
Report of the Trustees
For the year ended 31 August 2024**

Trustees

Trustees

By agreement of all present at the AGM held on 6 June 2025 the following people were re-elected

Holding (custodian) trustees

Sarah Banham

Sharon Bennett

Management Trustees (Committee)

Amanda Erskine (chairman)

Adam O'Connor

Hannah Allard

Sharon Bennett (Nominated OFSTED individual)

New Management Trustees

Gillian Read

Independent Examiner

Simply Accounts & Tax Limited

Epsilon House Ransomes Europark Ipswich

Suffolk

IP3 9FJ

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

.....
Trustee

First Stop Preschool
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF First Stop Preschool
For the year ended 31 August 2024

Independent examiner's report to the trustees of First Stop Preschool

I report to the charity trustees on my examination of the accounts of First Stop Preschool (the Trust) for the year ended 31 August 2024.

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

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.

S D Sturman

Simply Accounts & Tax Limited

Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ

Date: 6 June 2025

First Stop Preschool
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2024

	Note	Unrestricted Funds 2024	TOTAL FUNDS 2023
INCOMING RESOURCES			
Charitable activities			
General Activities		138,682	120,471
Other trading activities	2	-	348
Investment income	3	279	128
		<u>138,961</u>	<u>120,947</u>
TOTAL INCOMING RECOURCES			
EXPENDITURE ON			
Charitable activities			
General Activities		120,805	123,664
		<u>120,805</u>	<u>123,664</u>
TOTAL RESOURCES EXPENDED			
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR			
		18,156	(2,717)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>273,380</u>	<u>276,097</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>291,536</u></u>	<u><u>273,380</u></u>

**First Stop Preschool
Balance Sheet
31 August 2024**

	Note	Unrestricted Fund 2024	TOTAL FUNDS 2023
FIXED ASSETS			
Tangible Assets	6	144,021	144,021
CURRENT ASSETS			
Debtors & Prepayments		27,320	25,163
Cash at Bank & in hand		120,792	105,777
TOTAL INCOMING RESOURCES		<u>148,112</u>	<u>130,940</u>
CREDITORS:			
Amounts due within one year	7	<u>(597)</u>	<u>(1,580)</u>
NET CURRENT ASSETS		<u>291,536</u>	<u>273,380</u>
CREDITORS: Amounts falling due after more than one year			
	8	-	-
NET ASSETS		<u>291,536</u>	<u>273,380</u>
FUNDS			
Accumulated Unrestricted Income funds		291,536	(2,717)
TOTAL FUNDS CARRIED FORWARD		<u>291,536</u>	<u>273,380</u>

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

.....
Trustee

First Stop Preschool
Notes to the Financial Statements
for the year ended 31 August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FSR 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.

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.

Tangible fixed assets

Fixed asset traditional were not depreciated under the receipts and payments method. Having changed to accruals, the charity has continued not to depreciate its assets for consistency.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

continued

First Stop Preschool
Notes to the Financial Statements
for the year ended 31 August 2024

2 OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Photographs Commission	-	348
	-	348

3 INVESTMENT INCOME

	2024	2023
	£	£
Deposit amount interest	279	128
	279	128

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Total funds
	£	£
INCOME AND ENDOWMENTS FROM		
Charitable activities		
General Activities	138,961	138,961
Other trading activities	-	-
Investment income	-	-
	-	-
Total	138,961	138,961
EXPENDITURE ON		
Charitable activities		
General Activities	120,805	120,805
	-	-
Total	120,805	120,805
NET INCOME/(EXPENDITURE)	18,156	18,156
RECONCILIATION OF FUNDS		
Total funds brought forward	273,380	273,380
TOTAL FUNDS CARRIED FORWARD	291,536	291,536

continued...

First Stop Preschool
Notes to the Financial Statements - continued
for the year ended 31 August 2024

6	TANGIBLE FIXED ASSETS	Freehold Land and Building £	Canopy equipment £	Fixtures and Fittings £	Shed £	Total £
	COST					
	At 1 September 2023	110,000	13,500	17,341	3,180	144,021
	Additions	-	-	-	-	-
	At 31 August 2024	110,000	13,500	17,341	3,180	144,021
	DEPRECIATION					
	At 1 September 2023	-	-	-	-	-
	Charge for the year	-	-	-	-	-
	At 31 August 2024	-	-	-	-	-
	NET BOOK VAULE					
	At 1 September 2023	110,000	13,500	17,341	3,180	144,021
	At 31 August 2024	110,000	13,500	17,341	3,180	144,021
7	DEBTORS				2024	2023
					£	£
	Trade Debtors				27,320	25,163
	Prepayments				-	-
					27,320	25,163
8	CREDITORS: Amounts falling due within one year				2024	2023
					£	£
	Social securities and other taxes				444	1,391
	Pension				153	189
					597	1,580
9	MOVEMENT IN FUNDS					
		At		Net		At
		01/09/2023		movement		31/08/2024
		£		in fund		£
	Unrestricted funds					
	General fund	273,380		18,156		291,536
	TOTAL FUNDS	273,380		18,156		291,536
	Net movement in funds, included in the above are as follows:					
		Income		Resources		Movement
		resources		expended		in funds
		£		£		£
	Unrestricted funds					
	General fund	138,961		120,805		18,156
	TOTAL FUNDS	138,961		120,805		18,156

continued ...

First Stop Preschool
Notes to the Financial Statements - continued
for the year ended 31 August 2024

MOVEMENT IN FUNDS -continued
Comparatives for movement in Funds

	At 01/09/2022 £	Net movement in fund £	At 31/08/2023 £
Unrestricted funds			
General fund	276,097	(2,717)	273,380
TOTAL FUNDS	276,097	(2,717)	273,380
Net movement in funds, included in the above are as follows:			
	Income resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,947	(123,664)	(2,717)
TOTAL FUNDS	120,947	(123,664)	(2,717)

10 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024

First Stop Preschool
Detailed Statement of Financial Activities
for the year ended 31 August 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Photographs -Commission	-	348
	<u>-</u>	<u>-</u>
	-	348
Investment income		
Deposit account interest	279	128
	<u>279</u>	<u>128</u>
	279	128
Charitable activities		
Fees -Parents	13,580	11,368
Fees -Government	122,437	109,103
Fees -Special needs	-	-
SCC Additional Grant	316	-
SEN HLTN Funding	2,350	-
Donations	-	-
	<u>138,682</u>	<u>120,471</u>
	138,682	120,471
TOTAL INCOMING RESOURCES	138,961	120,947
EXPENDITURE		
Other trading activities		
Charitable activities		
Wages	106,650	103,129
Pensions	943	939
Rates	374	384
Insurance	1,777	1,703
Light, heat and water	2,337	3,931
Advertising and fundraising	-	-
Housekeeping and consumables	654	419
Toys, books and equipment	1,016	1,477
Pupil premium expenditure	-	1,361
Maintenance and renovation	96	4,394
Training, courses and T Shirts	950	160
Uniforms	453	219
Sundry expenses	2,457	1,721
Subscriptions	277	-
Licences, registrations & DBS	886	974
	<u>118,870</u>	<u>120,811</u>
	118,870	120,811
Support costs Management		
Postage & Telephone	637	797
Stationery, printing & copying	524	331
	<u>1,161</u>	<u>1,128</u>
	1,161	1,128
Management		
Governance costs		
Accountancy and legal fees	774	1,725
	<u>774</u>	<u>1,725</u>
	774	1,725
Total resources expended	<u>120,805</u>	<u>123,664</u>
Net (Loss) / Income	18,156	(2,717)

FIRST STOP PRESCHOOL

England & Wales - Charity number 292446

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
First Stop Preschool

Simply Accounts & Tax Limited
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First Stop Preschool

Contents of the Financial Statements
for the Year Ended 31 August 2023

	Page
Report of the Trustees	3 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 12
Detailed Statement of Financial Activities	13 to 14

First Stop Preschool

Report of the Trustees for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. 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 objective of the charity is to advance the education of children below compulsory school age in and around the district of Trimley St Mary.

This year in order to meet its objective, the preschool has provided 60+ children with between two and five half-day sessions each per week within a safe, secure and stimulating environment. Careful planning of staffing levels has ensured that each individual child benefited from the support they required in order to develop their potential at their own pace.

Sessions have been carefully planned so that children attending preschool will, by the time they reach school age, have had the opportunity to achieve the desirable learning outcomes set out by the Early Years Foundation Stage (EYFS 2021) and can progress with confidence.

Prime Areas:

Personal, Social and Emotional Development
Physical development
Communication and Language

Specific Areas:

Literacy
Mathematics
Understanding the World
Expressive Arts and design

Significant activities

The Preschool received a statutory audit from OFSTED in February 2024 and received a GOOD rating.

We continued our fundraising activities during the year raising funds for various charities including the Poppy Appeal and the Book Trust..

Rob Sambrook Photography came into the Preschool to take photographs of the children and their siblings. And paid the Preschool a commission on his sales

As usual we held a Christmas party for the children in December.

The AGM was held on 21 June 2023.

Throughout the year we used our closed Facebook group to give parents/carers information, activity and game ideas for the home.

First Stop Preschool

Report of the Trustees for the Year Ended 31 August 2023

ACHIEVEMENT AND PERFORMANCE

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The preschool has continued to work within the budgets set and continues to receive positive feedback from parents on the services it provides. The success of the Preschool is due to the high quality of care and educational stimulation provided by the Preschool staff, in particular the Manager who receives the support of the Finance Administrator, Management and Custodial Trustees.

FINANCIAL REVIEW

Reserves: Unspent income of £105,769 (2022: £134,069) in the bank as at 31 August 2023 these funds being adequate to ensure that the charity is able to meet all current and known liabilities and to guarantee the high quality of service required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Custodian Trustees have been in contact throughout the year, were present at the AGM and met once at the end of the financial year.

The Management Trustees met during the year to deal with general day to day running of the Preschool.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

292446

Principal address

2 Guston Gardens
Kirton
Suffolk
IP10 0PN

First Stop Preschool

Report of the Trustees
for the Year Ended 31 August 2023

Trustees

Trustees

By agreement of all present at the AGM held on 21 June 2023 the following people were re-elected:

Holding (custodian) trustees

Sarah Banham

Sharon Bennett

Management Trustees (Committee)

Amanda Erskine (chairman)

Adam O'Connor

Hannah Allard

Sharon Bennett (Nominated

OFSTED individual)

New Management Trustees

Gillian Read

Independent Examiner

Simply Accounts & Tax Limited

Epsilon House

Ransomes Europark

Ipswich

Suffolk

IP3 9FJ

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

.....

Trustee

Independent Examiner's Report to the Trustees of
First Stop Preschool

Independent examiner's report to the trustees of First Stop Preschool

I report to the charity trustees on my examination of the accounts of First Stop Preschool (the Trust) for the year ended 31 August 2023.

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

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.

S D Sturman

Simply Accounts & Tax Limited
Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ

Date:

First Stop Preschool

Statement of Financial Activities
for the Year Ended 31 August 2023

	Notes	31.8.23 Unrestricted funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
General Activities		120,471	113,118
Other trading activities	2	348	226
Investment income	3	128	12
Total		<u>120,947</u>	<u>113,356</u>
EXPENDITURE ON			
Charitable activities			
General Activities		<u>123,664</u>	<u>107,172</u>
NET (LOSS) / INCOME		(2,717)	6,184
RECONCILIATION OF FUNDS			
Total funds brought forward		276,097	269,913
TOTAL FUNDS CARRIED FORWARD		<u><u>273 380</u></u>	<u><u>276,097</u></u>

The notes form part of these financial statements

First Stop Preschool

Balance Sheet
31 August 2023

	Notes	31.8.23 Unrestricted funds £	31.8.22 Total funds £
FIXED ASSETS			
Tangible assets	6	144,021	144,021
CURRENT ASSETS			
Cash at bank and in hand		105,777	132,077
Trade Debtors		25,163	-
CREDITORS			
Amounts falling due within one year	7	(1,581)	(1)
NET CURRENT ASSETS		<u>129,359</u>	<u>132,076</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		273,380	276,097
NET ASSETS		<u>273,380</u>	<u>276,097</u>
FUNDS	8		
Unrestricted funds		<u>273,380</u>	<u>276,097</u>
TOTAL FUNDS		<u>273,380</u>	<u>276,097</u>

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

.....
Trustee

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.

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.

Tangible fixed assets

Fixed asset traditional were not depreciated under the receipts and payments method. Having changed to accruals, the charity has continued not to depreciate its assets for consistency.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

2. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Photographs - commission	348	226
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	128	12
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
General Activities	113,118
Other trading activities	226
Investment income	12
	<u> </u>
Total	<u>113,356</u>
EXPENDITURE ON	
Charitable activities	
General Activities	107,172
	<u> </u>
NET INCOME	6,184
RECONCILIATION OF FUNDS	
Total funds brought forward	269,913
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>276,097</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Building £	Shed £	Canopy £	Totals £
COST					
At 1 September 2022	17,341	110,000	3,180	13,500	144,021
Additions	-	-	-	-	-
At 31 August 2023	<u>17,341</u>	<u>110,000</u>	<u>3,180</u>	<u>13,500</u>	<u>144,021</u>
NET BOOK VALUE					
At 31 August 2023	<u>17,341</u>	<u>110,000</u>	<u>3,180</u>	<u>13,500</u>	<u>144,021</u>
At 31 August 2022	<u>17,341</u>	<u>110,000</u>	<u>3,180</u>	<u>13,500</u>	<u>144,021</u>

Fixed asset traditional were not depreciated under the receipts and payments method. Having changed to accruals, the charity has continued not to depreciate its assets for consistency.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Trade creditors	1	1
Taxation, social security and pension	1,580	-
	<u>1,581</u>	<u>1</u>

8. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	276,097	(2,717)	273,380
TOTAL FUNDS	<u>276,097</u>	<u>(2,717)</u>	<u>273,380</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,947	(123,664)	(2,717)
TOTAL FUNDS	<u>120,947</u>	<u>(123,664)</u>	<u>(2,717)</u>

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	269,913	6,184	276,097
TOTAL FUNDS	<u>269,913</u>	<u>6,184</u>	<u>276,097</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,356	(107,172)	6,184
TOTAL FUNDS	<u>113,356</u>	<u>(107,172)</u>	<u>6,184</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023 or 31 August 2022.

First Stop Preschool

Detailed Statement of Financial Activities for the Year Ended 31 August 2023

	31.8.23	31.8.22
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Photographs - commission	348	226
Investment income		
Deposit account interest	128	12
Charitable activities		
Fees - parents	11,368	9,843
Fees - Government	109,103	99,746
Fees - special needs	-	300
SCC additional grant	-	3,229
Donations	-	-
	<hr/>	<hr/>
	120,471	113,118
Total incoming resources	<hr/>	<hr/>
	120,947	113,356
EXPENDITURE		
Charitable activities		
Wages	103,129	93,041
Pensions	939	772
Rates	384	440
Insurance	1,703	1,541
Light, heat and water	3,931	1,159
Advertising and fundraising	-	90
Housekeeping and consumables	419	1,252
Toys, books and equipment	1,477	1,253
Pupil premium expenditure	1,361	-
Maintenance and renovation	4,394	3,659
Training, courses and T Shirts	160	34
Uniforms	219	275
Sundry expenses	1,721	349
Licences, registrations & DBS	974	869
	<hr/>	<hr/>
	120,811	105,094
Support costs		
Management		
Postage and telephone	797	873
Stationery, printing & copying	331	555
	<hr/>	<hr/>
	1,128	1,428

This page does not form part of the statutory financial statements

First Stop Preschool

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23	31.8.22
	£	£
Management		
Governance costs		
Accountancy and legal fees	1,725	650
Total resources expended	<u>123,664</u>	<u>107,172</u>
Net (Loss) / Income	<u>(2,717)</u>	<u>6,184</u>

This page does not form part of the statutory financial statements

FIRST STOP PRESCHOOL

England & Wales - Charity number 292446

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
First Stop Preschool

Simply Accounts & Tax Limited
Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ

First Stop Preschool

Contents of the Financial Statements
for the Year Ended 31 August 2022

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12 to 13

First Stop Preschool

Report of the Trustees for the Year Ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. 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 objective of the charity is to advance the education of children below compulsory school age in and around the district of Trimley St Mary.

This year, in order to meet its objective, the preschool has provided 62 children with between two and five half-day sessions each per week within a safe, secure and stimulating environment. Careful planning of staffing levels has ensured that each individual child benefited from the support they required in order to develop their potential at their own pace.

Sessions have been carefully planned so that children attending preschool will, by the time they reach school age, have had the opportunity to achieve the desirable learning outcomes set out by the Early Years Foundation Stage (EYFS 2017) and can progress with confidence. In spite of the Covid-19 lockdown beginning on 23 March, First Stop remained open for Key Worker children whilst there was a demand and during this period of disruption and uncertainty provided a safe and nurturing environment for children, whilst still providing appropriate play activities and a high level of adult input the following seven areas of learning, as set by the EYFS:

Prime Areas:

Personal, Social and Emotional Development
Physical development
Communication and Language

Specific Areas:

Literacy
Mathematics
Understanding the World
Expressive Arts and design

OBJECTIVES AND ACTIVITIES

Significant activities

October 2021

Rob Sambrook Photography came in for the day to take individual and family photographs with booked time slots.

November 2021

The staff dressed up in red and sold poppies for the Poppy Appeal and raised £18 for the appeal. We also dressed up for Children in Need and made cakes.

December 2021

We had a Christmas party for the children with a visit from Father Christmas.

March 2022

The children dressed up for World Book Day.

The staff and children dressed up to raise funds for Comic Relief.

April 2022

The AGM was held. Three new trustees were recruited.

May 2022

The Preschool took part in Pyjama Rama coming into the preschool in our PJ's. We had a book raffle which raised £79, £40 of which was donated to the Book Trust. The remaining £39 was used to buy new books for the Preschool.

July 2022

We held a leavers party for the children going to school.

Throughout the year we used our closed Facebook group to give parents/carers information, activity and game ideas for the home.

ACHIEVEMENT AND PERFORMANCE

The Preschool continues to invest in staff training, particularly Food hygiene, First aid and Safeguarding and continues to abide by the set policies covering Admissions, Behaviour Management Safeguarding, Complaints, Confidentiality, Equal opportunities, Health & Hygiene, Parental Involvement, Safety, Special Needs, Staffing,

The preschool has continued to work within the budgets set and continues to receive positive feedback from parents on the services it provides. The success of the Preschool is due to the high quality of care and educational stimulation provided by the Preschool staff, in particular the Manager who receives the support of the Finance Administrator, Management and Custodial Trustees.

FINANCIAL REVIEW

Reserves: Unspent income of £134,069 in the bank as at 31 August 2022 these funds being adequate to ensure that the charity is able to meet all current and known liabilities and to guarantee the high quality of service required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

First Stop Preschool

Report of the Trustees
for the Year Ended 31 August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Custodian Trustees have been in contact throughout the year, were present at the AGM and met once at the end of the financial year.

The Management Trustees met on five occasions during the year to deal with the general day to day running of the Preschool, and sub committees met on other occasions for specific purposes (e.g. carnival organisation).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

292446

Principal address

2 Guston Gardens
Kirton
Suffolk
IP10 0PN

Trustees

Trustees

By agreement of all present at the AGM held on 8 April 2022 the following people were re-elected:

Holding (custodian) trustees

Sarah Banham
Lorinda Hall

Management Trustees (Committee)

Amanda Erskine (chairman)
Adam O'Connor
Nadine Jehan
Sharon Bennett (Nominated OFSTED individual)

New Management Trustees

Hannah Allard
Stacey Ellis
Denuse Stuttle

Independent Examiner

Simply Accounts & Tax Limited
Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ

First Stop Preschool

Report of the Trustees
for the Year Ended 31 August 2022

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

.....
Trustee

Independent Examiner's Report to the Trustees of
First Stop Preschool

Independent examiner's report to the trustees of First Stop Preschool

I report to the charity trustees on my examination of the accounts of First Stop Preschool (the Trust) for the year ended 31 August 2022.

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

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.

S D Sturman

Simply Accounts & Tax Limited
Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ

Date:

First Stop Preschool

Statement of Financial Activities
for the Year Ended 31 August 2022

	Notes	31.8.22 Unrestricted funds £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
General Activities		113,118	107,568
Other trading activities	2	226	200
Investment income	3	12	2
Total		<u>113,356</u>	<u>107,770</u>
EXPENDITURE ON			
Charitable activities			
General Activities		<u>107,172</u>	<u>103,184</u>
NET INCOME		6,184	4,586
RECONCILIATION OF FUNDS			
Total funds brought forward		269,913	265,327
TOTAL FUNDS CARRIED FORWARD		<u><u>276,097</u></u>	<u><u>269,913</u></u>

The notes form part of these financial statements

First Stop Preschool

Balance Sheet
31 August 2022

	Notes	31.8.22 Unrestricted funds £	31.8.21 Total funds £
FIXED ASSETS			
Tangible assets	6	144,021	143,000
CURRENT ASSETS			
Cash at bank and in hand		132,077	127,098
CREDITORS			
Amounts falling due within one year	7	(1)	(185)
NET CURRENT ASSETS		<u>132,076</u>	<u>126,913</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		276,097	269,913
NET ASSETS		<u>276,097</u>	<u>269,913</u>
FUNDS	8		
Unrestricted funds		<u>276,097</u>	<u>269,913</u>
TOTAL FUNDS		<u>276,097</u>	<u>269,913</u>

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

.....
Trustee

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.

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.

Tangible fixed assets

Fixed asset traditional were not depreciated under the receipts and payments method. Having changed to accruals, the charity has continued not to depreciate its assets for consistency.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

2. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	£
Photographs - commission	226	200
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Deposit account interest	12	2
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
General Activities	107,568
Other trading activities	200
Investment income	2
	<u> </u>
Total	<u>107,770</u>
EXPENDITURE ON	
Charitable activities	
General Activities	103,184
	<u> </u>
NET INCOME	4,586
RECONCILIATION OF FUNDS	
Total funds brought forward	265,327
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>269,913</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Building £	Shed £	Canopy £	Totals £
COST					
At 1 September 2021	16,500	110,000	3,000	13,500	143,000
Additions	841	-	180	-	1,021
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	17,341	110,000	3,180	13,500	144,021
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 August 2022	17,341	110,000	3,180	13,500	144,021
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2021	16,500	110,000	3,000	13,500	143,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Fixed asset traditional were not depreciated under the receipts and payments method. Having changed to accruals, the charity has continued not to depreciate its assets for consistency.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22 £	31.8.21 £
Trade creditors	1	1
Taxation and social security	-	184
	<hr/>	<hr/>
	1	185
	<hr/>	<hr/>

8. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	269,913	6,184	276,097
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	269,913	6,184	276,097
	<hr/>	<hr/>	<hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,356	(107,172)	6,184
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	113,356	(107,172)	6,184
	<hr/>	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	265,327	4,586	269,913
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>265,327</u>	<u>4,586</u>	<u>269,913</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,770	(103,184)	4,586
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>107,770</u>	<u>(103,184)</u>	<u>4,586</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

First Stop Preschool

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22	31.8.21
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Photographs - commission	226	200
Investment income		
Deposit account interest	12	2
Charitable activities		
Fees - parents	9,843	9,713
Fees - Government	99,746	96,945
Fees - special needs	300	904
SCC additional grant	3,229	-
Donations	-	6
	<hr/>	<hr/>
	113,118	107,568
	<hr/>	<hr/>
Total incoming resources	113,356	107,770
 EXPENDITURE		
Charitable activities		
Wages	93,401	91,080
Pensions	772	679
Rates	440	112
Insurance	1,541	1,436
Light, heat and water	1,159	1,099
Advertising and fundraising	90	147
Housekeeping and consumables	1,252	1,574
Toys, books and equipment	1,253	2,464
Gifts to leavers and staff	-	245
Maintenance and renovation	3,659	591
Training, courses and T Shirts	34	1,100
Uniforms	275	-
Sundry expenses	349	46
Licences, registrations & DBS	869	863
	<hr/>	<hr/>
	105,094	101,436
 Support costs		
Management		
Postage and telephone	873	663
Stationery, printing & copying	555	485
	<hr/>	<hr/>
	1,428	1,148

This page does not form part of the statutory financial statements

First Stop Preschool

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22 £	31.8.21 £
Management		
Governance costs		
Accountancy and legal fees	650	600
Total resources expended	<u>107,172</u>	<u>103,184</u>
Net income	<u><u>6,184</u></u>	<u><u>4,586</u></u>

This page does not form part of the statutory financial statements

FIRST STOP PRESCHOOL

England & Wales - Charity number 292446

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
First Stop Preschool

Simply Accounts & Tax Limited
Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ

Contents of the Financial Statements
for the Year Ended 31 August 2021

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 14

First Stop Preschool

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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to advance the education of children below compulsory school age in and around the district of Trimley St Mary.

This year, in order to meet its objective, the preschool has provided 62 children with between two and five half-day sessions each per week within a safe, secure and stimulating environment. Careful planning of staffing levels has ensured that each individual child benefited from the support they required in order to develop their potential at their own pace.

Sessions have been carefully planned so that children attending preschool will, by the time they reach school age, have had the opportunity to achieve the desirable learning outcomes set out by the Early Years Foundation Stage (EYFS 2017) and can progress with confidence. In spite of the Covid-19 lockdown beginning on 23 March, First Stop remained open for Key Worker children whilst there was a demand and during this period of disruption and uncertainty provided a safe and nurturing environment for children, whilst still providing appropriate play activities and a high level of adult input the following seven areas of learning, as set by the EYFS:

Prime Areas:

Personal, Social and Emotional Development
Physical development
Communication and Language

Specific Areas:

Literacy
Mathematics
Understanding the World
Expressive Arts and design

OBJECTIVES AND ACTIVITIES

Significant activities

September 2020

A Covid risk assessment was carried out and it was decided to continue to have parents drop off and collect children at the school gates and for everybody over 12 to wear a mask whilst on the school grounds.

October 2020

Rob Sambrook Photography came in for the day to take individual and family photographs with booked time slots. The preschool earned more than £200 in commission from the orders the parents made.

November 2020

The staff dressed up in red and sold lollies for the Poppy Appeal and raised £40 which was donated to the Poppy Appeal;

We also dressed up for Children in Need and made cakes. We raised £50 which we donated to Children in Need.

December 2020

Two Christmas parties were held at the Preschool - one in the morning for the morning session children and an afternoon party for the afternoon session children. The children decorated biscuits, played games and received a gift from Father Christmas.

March 2021

The AGM was held online.

The children dressed up for World Book Day.

The staff dressed up for Comic Relief and raised £70 which was donated to Comic Relief.

April 2021

For St Georges Day the children made pizza flags.

May 2021

The Preschool took part in Pyjamarama coming into the preschool in our PJ's. We had a book raffle which raised £80, £40 of which was donated to the Book Trust. The remaining £40 was used to buy an outdoor book rack for the Preschool.

June 2021

We had live caterpillars from Insect Lore and watched them transform into butterflies before releasing them in the garden.

July 2021

We held a leavers party for the children going to school at Trimley St Martin Memorial Hall with a magician.

Throughout the year we used our closed Facebook group to give parents/carers information, activity and game ideas for the home.

ACHIEVEMENT AND PERFORMANCE

The Preschool continues to invest in staff training, particularly Food hygiene, First aid and Safeguarding and continues to abide by the set policies covering Admissions, Behaviour Management Safeguarding, Complaints, Confidentiality, Equal opportunities, Health & Hygiene, Parental Involvement, Safety, Special Needs, Staffing, Employment and Student Placements.

In spite the challenges of the pandemic the Preschool has been able to manage itself in accordance with budgets set and continues to receive positive feedback from parents on the services it provides. The success of the Preschool is due to the high quality of care and educational stimulation provided by the Preschool staff, in particular the Manager who receives the support of the Finance Administrator, Management and Custodial Trustees.

FINANCIAL REVIEW

Reserves: Unspent income of £127,098 in the bank as at 31 August 2021 these funds being adequate to ensure that the charity is able to meet all current and known liabilities and to guarantee the high quality of service required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Custodian Trustees have been in contact throughout the year, were present at the AGM and met once at the end of the financial year.

The Management Trustees met on five occasions during the year to deal with the general day to day running of the Preschool, and sub committees met on other occasions for specific purposes (e.g. carnival organisation).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

292446

Principal address

2 Guston Gardens
Kirton
Suffolk
IP10 0PN

Trustees

By agreement of all present at the AGM held on 8 March 2021 the following people were re-elected:

Holding (custodian) trustees

Sarah Banham (chair)

Lorinda Hall

Management Trustees (Committee)

Sarah Banham

Adam O'Connor

Laura Skeffington

Aimee Winterbone

Sharon Bennett (Nominated OFSTED individual)

New Management Trustees

Amanda Erskine

Nadine Jehan

Lysette Filby

Independent Examiner

Simply Accounts & Tax Limited

Epsilon House

Ransomes Europark

Ipswich

Suffolk

IP3 9FJ

First Stop Preschool

Report of the Trustees
for the Year Ended 31 August 2021

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

.....
Trustee

Independent examiner's report to the trustees of First Stop Preschool

I report to the charity trustees on my examination of the accounts of First Stop Preschool (the Trust) for the year ended 31 August 2021.

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

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.

S D Sturman
FCCA
Simply Accounts & Tax Limited
Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ

Date:

Statement of Financial Activities
for the Year Ended 31 August 2021

	Notes	31.8.21 Unrestricted funds £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
General Activities		107,568	109,801
Other trading activities	2	200	725
Investment income	3	2	148
Total		<u>107,770</u>	<u>110,674</u>
EXPENDITURE ON			
Raising funds	4	-	600
Charitable activities			
General Activities		103,184	99,289
Total		<u>103,184</u>	<u>99,889</u>
NET INCOME		<u>4,586</u>	<u>10,785</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>265,327</u>	<u>254,542</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>269,913</u></u>	<u><u>265,327</u></u>

First Stop Preschool

Balance Sheet

31 August 2021

	Notes	31.8.21 Unrestricted funds £	31.8.20 Total funds £
FIXED ASSETS			
Tangible assets	8	143,000	143,000
CURRENT ASSETS			
Debtors	9	-	120
Cash at bank and in hand		127,098	122,437
		<u>127,098</u>	<u>122,557</u>
CREDITORS			
Amounts falling due within one year	10	(185)	(230)
NET CURRENT ASSETS		<u>126,913</u>	<u>122,327</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		269,913	265,327
NET ASSETS		<u>269,913</u>	<u>265,327</u>
FUNDS	11		
Unrestricted funds		269,913	265,327
TOTAL FUNDS		<u>269,913</u>	<u>265,327</u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
Trustee

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.

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.

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

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

2. OTHER TRADING ACTIVITIES

	31.8.21	31.8.20
	£	£
Fundraising events	-	500
Photographs - commission	200	225
	<u>200</u>	<u>725</u>

3. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Deposit account interest	<u>2</u>	<u>148</u>

4. RAISING FUNDS

Raising donations and legacies

	31.8.21	31.8.20
	£	£
Support costs	<u>-</u>	<u>600</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

6. STAFF COSTS

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

	31.8.21	31.8.20
Employees (full and part time)	<u>-</u>	<u>10</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
General Activities	109,801
Other trading activities	725
Investment income	148
Total	<u>110,674</u>
EXPENDITURE ON	
Raising funds	600
Charitable activities	
General Activities	99,289
Total	<u>99,889</u>
NET INCOME	<u>10,785</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	254,542
TOTAL FUNDS CARRIED FORWARD	<u><u>265,327</u></u>

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Building £	Shed £	Canopy £	Totals £
COST					
At 1 September 2020 and 31 August 2021	<u>16,500</u>	<u>110,000</u>	<u>3,000</u>	<u>13,500</u>	<u>143,000</u>
NET BOOK VALUE					
At 31 August 2021	<u>16,500</u>	<u>110,000</u>	<u>3,000</u>	<u>13,500</u>	<u>143,000</u>
At 31 August 2020	<u>16,500</u>	<u>110,000</u>	<u>3,000</u>	<u>13,500</u>	<u>143,000</u>

Fixed asset traditional were not depreciated under the receipts and payments method. Having changed to accruals, the charity has continued not to depreciate its assets for consistency.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade debtors	-	120
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade creditors	1	121
Taxation and social security	184	109
	<u> </u>	<u> </u>
	<u>185</u>	<u>230</u>

11. MOVEMENT IN FUNDS

	At 1.9.20	Net	At
	£	movement	31.8.21
		in funds	£
		£	
Unrestricted funds			
General fund	265,327	4,586	269,913
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>265,327</u>	<u>4,586</u>	<u>269,913</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	107,770	(103,184)	4,586
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>107,770</u>	<u>(103,184)</u>	<u>4,586</u>

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	249,149	9,976	665	259,790
Building restoration	2,500	-	1,000	3,500
Outdoor play area	65	-	(48)	17
SCC additional special grants	2,228	-	(345)	1,883
Pupil Premium	600	809	(1,272)	137
	<u>254,542</u>	<u>10,785</u>	<u>-</u>	<u>265,327</u>
TOTAL FUNDS	<u>254,542</u>	<u>10,785</u>	<u>-</u>	<u>265,327</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,865	(99,889)	9,976
Pupil Premium	809	-	809
	<u>110,674</u>	<u>(99,889)</u>	<u>10,785</u>
TOTAL FUNDS	<u>110,674</u>	<u>(99,889)</u>	<u>10,785</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	31.8.21 £	31.8.20 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	-	500
Photographs - commission	200	225
	<hr/>	<hr/>
	200	725
Investment income		
Deposit account interest	2	148
Charitable activities		
Fees - parents	9,713	10,310
Fees - Government	96,945	94,987
Fees - special needs	904	-
SCC additional grant	-	4,434
Donations	6	70
	<hr/>	<hr/>
	107,568	109,801
	<hr/>	<hr/>
Total incoming resources	107,770	110,674
 EXPENDITURE		
Charitable activities		
Wages	91,080	88,037
Pensions	679	-
Rates	112	-
Insurance	1,436	1,375
Light, heat and water	1,099	847
Advertising and fundraising	147	147
Housekeeping and consumables	1,574	1,151
Toys, books and equipment	2,464	2,371
Gifts to leavers and staff	245	392
Maintenance and renovation	591	2,602
Training, courses and T Shirts	1,100	753
Uniforms	-	114
Sundry expenses	46	13
Travel	-	8
Subscriptions	-	130
Licences, registrations & DBS	863	615
	<hr/>	<hr/>
	101,436	98,555
 Support costs		

First Stop Preschool

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	31.8.21 £	31.8.20 £
Support costs		
Management		
Postage and telephone	663	452
Stationery, printing & copying	485	282
	<hr/>	<hr/>
	1,148	734
Governance costs		
Accountancy and legal fees	600	600
	<hr/>	<hr/>
Total resources expended	103,184	99,889
	<hr/>	<hr/>
Net income	4,586	10,785
	<hr/> <hr/>	<hr/> <hr/>

FIRST STOP PRESCHOOL

England & Wales - Charity number 292446

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2020
for
First Stop Preschool

Simply Accounts & Tax Limited
Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ

Contents of the Financial Statements
for the Year Ended 31 August 2020

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

Report of the Trustees
for the Year Ended 31 August 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to advance the education of children below compulsory school age in and around the district of Trimley St Mary.

This year, in order to meet its objective, the preschool has provided 62 children with between two and five half-day sessions each per week within a safe, secure and stimulating environment. Careful planning of staffing levels has ensured that each individual child benefited from the support they required in order to develop their potential at their own pace.

Sessions have been carefully planned so that children attending preschool will, by the time they reach school age, have had the opportunity to achieve the desirable learning outcomes set out by the Early Years Foundation Stage (EYFS 2017) and can progress with confidence. In spite of the Covid-19 lockdown beginning on 23 March, First Stop remained open for Key Worker children whilst there was a demand and during this period of disruption and uncertainty provided a safe and nurturing environment for children, whilst still providing appropriate play activities and a high level of adult input the following seven areas of learning, as set by the EYFS:

Prime Areas:

Personal, Social and Emotional Development
Physical development
Communication and Language

Specific Areas:

Literacy
Mathematics
Understanding the World
Expressive Arts and design

Significant activities

Due to Covid-19 restrictions, apart from the Christmas party, which was held at The Memorial Hall with a magician, no other events for the children were able to take place.

Just prior to lockdown a Quiz Night was held at The Three Mariners Pub and the amount raised from this evening was £400. This money has been 'set aside' for a future specific purchase to be decided once the Management Committee can properly reconvene.

ACHIEVEMENT AND PERFORMANCE

Maintenance work carried out on the building this year including replacement of the rodent mesh all round and replacement of the old lights for new LED lights due deterioration of the wiring to the old lights causing the power to repeatedly trip. The new LED lights will help reduce future energy bills.

The preschool intends to carry on the practice of allocating funds to a reserve account for future larger building maintenance costs and to this end £1000 has been added to the Building Fund which now stands at £3500.

The preschool continues to invest in staff training, particularly Food Hygiene, First Aid and Safeguarding and continues to abide by its set policies covering Admissions, Behaviour Management, Safeguarding, Complaints, Confidentiality, Equal Opportunities, Health and Hygiene, Parental Involvement, Safety, Special Needs, Staffing, Employment and Student Placements.

In summary, in spite of a year facing the unprecedented challenge of a pandemic, the preschool has been able to manage itself in accordance with the budgets set and continues to receive positive feedback from parents on the services that it provides.

The continued success of the preschool is due to the high quality of care and educational stimulation provided by the preschool staff, in particular the Manager, who receives the support of the Finance Administrator, Management and Custodian Trustees.

FINANCIAL REVIEW

Reserves: Unspent income reserves of £122,213.87 in the bank, plus £223.35 in cash, making a total closing balance of £122,437.32 31st August 2020, these funds being adequate to ensure that the charity is able to meet all current and known liabilities and to guarantee the high quality of service required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Custodian Trustees have been in contact throughout the year, were present at the AGM and met once at the end of the financial year.

The Management Trustees met on five occasions during the year to deal with the general day to day running of the Preschool, and sub committees met on other occasions for specific purposes (e.g. carnival organisation).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

292446

Principal address

2 Guston Gardens
Kirton
Suffolk
IP10 0PN

First Stop Preschool

Report of the Trustees
for the Year Ended 31 August 2020

Trustees

By agreement of all present at the AGM held on 5 February 2020 the following people were re-elected to the Management Committee:

Sarah Banham
Adam O'Connor
Karen Britchfield
Laura Skeffington
Aimee Winterbone

New Members: None

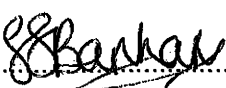
The Custodian Trustees have been in regular contact throughout the academic year, were present at the AGM, but due to Covid-19 restrictions held a digital rather than face-to-face meeting at the end of the financial year 2020.

During this academic year, the Management Trustees met on two occasions face-to face and then, due to Covid-19 restrictions two further meetings were conducted digitally in order to deal with the general day to day running of the Preschool. There was no carnival sub-committee this year due to the cancellation of this event as a result of Covid-19 rules.

Independent Examiner

Simply Accounts & Tax Limited
Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ

Approved by order of the board of trustees on 8 March 2021 and signed on its behalf by:


.....
Trustee

Independent examiner's report to the trustees of First Stop Preschool

I report to the charity trustees on my examination of the accounts of First Stop Preschool (the Trust) for the year ended 31 August 2020.

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

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.

S D Sturman
FCCA
Simply Accounts & Tax Limited
Epsilon House
Ransomes Europark
Ipswich
Suffolk
IP3 9FJ

Date:09/04/2021.....

Statement of Financial Activities
for the Year Ended 31 August 2020

	Notes	31.8.20 Unrestricted funds £	31.8.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
General Activities		109,801	97,090
Other trading activities	2	725	461
Investment income	3	148	155
Total		110,674	97,706
EXPENDITURE ON			
Raising funds	4	600	534
Charitable activities			
General Activities		99,289	96,696
Total		99,889	97,230
NET INCOME		10,785	476
RECONCILIATION OF FUNDS			
Total funds brought forward		254,542	234,946
TOTAL FUNDS CARRIED FORWARD		265,327	235,422

First Stop Preschool

**Balance Sheet
31 August 2020**

	Notes	31.8.20 Unrestricted funds £	31.8.19 Total funds £
FIXED ASSETS			
Tangible assets	8	143,000	143,000
CURRENT ASSETS			
Stocks	9	-	268
Debtors	10	120	-
Cash at bank and in hand		122,437	112,818
		<u>122,557</u>	<u>113,086</u>
CREDITORS			
Amounts falling due within one year	11	(230)	(1,544)
		<u>122,327</u>	<u>111,542</u>
NET CURRENT ASSETS			
		<u>122,327</u>	<u>111,542</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>265,327</u>	<u>254,542</u>
NET ASSETS			
		<u>265,327</u>	<u>254,542</u>
FUNDS			
Unrestricted funds	12	265,327	254,542
TOTAL FUNDS		<u>265,327</u>	<u>254,542</u>

The financial statements were approved by the Board of Trustees on ...8 MARCH 2021..... and were signed on its behalf by:


.....
Trustee

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.

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.

Tangible fixed assets

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

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

2. OTHER TRADING ACTIVITIES

	31.8.20	31.8.19
	£	£
Fundraising events	500	148
T Shirts	-	108
Photographs - commission	225	205
	<u>725</u>	<u>461</u>

3. INVESTMENT INCOME

	31.8.20	31.8.19
	£	£
Deposit account interest	148	155
	<u>148</u>	<u>155</u>

4. RAISING FUNDS

Raising donations and legacies

	31.8.20	31.8.19
	£	£
Support costs	600	534
	<u>600</u>	<u>534</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

6. STAFF COSTS

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

	31.8.20	31.8.19
Employees (full and part time)	10	10
	<u>10</u>	<u>10</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
General Activities	97,090
Other trading activities	461
Investment income	155
Total	<u>97,706</u>
EXPENDITURE ON	
Raising funds	534
Charitable activities	
General Activities	96,696
Total	<u>97,230</u>
NET INCOME	<u>476</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	
As previously reported	234,946
Prior year adjustment	19,120
As restated	<u>254,066</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>254,542</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Building £	Shed £	Canopy £	Totals £
COST					
At 1 September 2019 and 31 August 2020	16,500	110,000	3,000	13,500	143,000
NET BOOK VALUE					
At 31 August 2020	16,500	110,000	3,000	13,500	143,000
At 31 August 2019	16,500	110,000	3,000	13,500	143,000

Fixed asset traditional were not depreciated under the receipts and payments method. Having changed to accruals, the charity has continued not to depreciate its assets for consistency.

9. STOCKS

	31.8.20 £	31.8.19 £
Stocks	-	268

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20 £	31.8.19 £
Trade debtors	120	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20 £	31.8.19 £
Trade creditors	121	1,372
Taxation and social security	109	172
	230	1,544

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020**12. MOVEMENT IN FUNDS**

	At 1.9.19 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	249,149	9,976	665	259,790
Building restoration	2,500	-	1,000	3,500
Outdoor play area	65	-	(48)	17
SCC additional special grants	2,228	-	(345)	1,883
Pupil Premium	600	809	(1,272)	137
	<u>254,542</u>	<u>10,785</u>	<u>-</u>	<u>265,327</u>
TOTAL FUNDS	<u>254,542</u>	<u>10,785</u>	<u>-</u>	<u>265,327</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,865	(99,889)	9,976
Pupil Premium	809	-	809
	<u>110,674</u>	<u>(99,889)</u>	<u>10,785</u>
TOTAL FUNDS	<u>110,674</u>	<u>(99,889)</u>	<u>10,785</u>

Comparatives for movement in funds

	At 1.9.18 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.8.19 £
Unrestricted funds					
General fund	232,961	19,120	(1,932)	(1,000)	249,149
Building restoration	1,500	-	-	1,000	2,500
Outdoor play area	65	-	-	-	65
SCC additional special grants	-	-	2,228	-	2,228
Pupil Premium	420	-	180	-	600
	<u>234,946</u>	<u>19,120</u>	<u>476</u>	<u>-</u>	<u>254,542</u>
TOTAL FUNDS	<u>234,946</u>	<u>19,120</u>	<u>476</u>	<u>-</u>	<u>254,542</u>

12. 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	94,794	(96,726)	(1,932)
SCC additional special grants	2,228	-	2,228
Pupil Premium	684	(504)	180
	<u>97,706</u>	<u>(97,230)</u>	<u>476</u>
TOTAL FUNDS	<u>97,706</u>	<u>(97,230)</u>	<u>476</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

Detailed Statement of Financial Activities
for the Year Ended 31 August 2020

	31.8.20 £	31.8.19 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	500	148
T Shirts	-	108
Photographs - commission	225	205
	<hr/>	<hr/>
	725	461
Investment income		
Deposit account interest	148	155
Charitable activities		
Fees - parents	10,310	11,126
Fees - Government	94,987	82,852
Fees - special needs	-	684
SCC additional grant	4,434	2,228
Donations	70	200
	<hr/>	<hr/>
	109,801	97,090
Total incoming resources		
	<hr/>	<hr/>
	110,674	97,706
EXPENDITURE		
Charitable activities		
Wages	88,037	84,363
Social security	-	(803)
Rates	-	433
Insurance	1,375	1,346
Light, heat and water	847	1,368
Advertising and fundraising	147	503
Housekeeping and consumables	1,151	1,292
Toys, books and equipment	2,371	4,481
Gifts to leavers and staff	392	335
Maintenance and renovation	2,602	566
Training, courses and T Shirts	753	601
Uniforms	114	26
Sundry expenses	13	-
Travel	8	175
Donations	-	55
Subscriptions	130	50
Licences, registrations & DBS	615	517
Carried forward	98,555	95,308

Detailed Statement of Financial Activities
for the Year Ended 31 August 2020

	31.8.20 £	31.8.19 £
Charitable activities		
Brought forward	98,555	95,308
Recruitment advertising	-	90
	<hr/>	<hr/>
	98,555	95,398
Support costs		
Management		
Postage and telephone	452	863
Stationery, printing & copying	282	435
	<hr/>	<hr/>
	734	1,298
Governance costs		
Accountancy and legal fees	600	534
	<hr/>	<hr/>
Total resources expended	99,889	97,230
	<hr/>	<hr/>
Net income	<u>10,785</u>	<u>476</u>