

FRITTENDEN PRESCHOOL

England & Wales · Charity number 293634

Details

Other names FRITTENDEN PLAYGROUP

Status Registered

Legal form Other

Registered 1986-02-17

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

Contact

Address Frittenden Pre School
Frittenden
Cranbrook
TN17 2DD

Phone 01580852100

Email Mail@frittendenpreschool.co.uk

Website www.frittendenpreschool.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pre-school

Classification

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

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£64,143	£65,908	-	-
2023-12-31	£64,525	£59,424	-	-
2022-12-31	£51,204	£52,355	-	-
2021-12-31	£47,198	£45,878	-	-
2020-12-31	£62,206	£51,901	-	-

Trustees

Name	Role	Appointed
Sarah Pemble	Chair	2024-10-10
Anna-Maria Hosford		2024-10-10
Ian Jobson		2024-10-10
Joanna Mary Beech		2018-06-18

FRITTENDEN PRESCHOOL

England & Wales - Charity number 293634

Accounts

FRITTENDEN PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees submit their annual report and financial statements of Frittenden Preschool (“the charity”) for the year ended 31 December 2024. The trustees confirm that the annual report and financial statement of the charity comply with current statutory requirements, the requirements of the charity’s governing document, and the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” issued in March 2005.

Structure, Governance and Management

Charitable Objectives

The charity’s objectives are to establish and run a Preschool to advance the education of Preschool children.

Trustees

The charity is governed by a board of five trustees who are officers of the committee, in addition to three property trustees. The Preschool is operated with the support of a committee and staff.

The current trustees are:

- Mrs Claire Deaves
- Mr Ian Jobson
- Mrs Sarah Pemble
- Mrs Anna-Maria Hosford
- Mrs Joanna Beech

Constitution

The charity is governed under a Constitution (Preschool Learning Alliance Model Preschool Constitution 2011) signed on 6 March 2018 and is a registered charity.

Organisational Structure and Decision Making

The day-to-day management of the charity is under the control of a management committee. The management committee is required to obtain prior approval from the Property Trustees for all non-operational and capital expenditure in excess of £2,000.

Risk Management

The management committee has undertaken a risk assessment of all activities organised by the Preschool in furtherance of its objectives and of the Preschool facilities. This is reviewed annually. The Property Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Objectives and Activities

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public Benefit: Running a Charity (PB2)".

The objective of the charity is to advance the development and education of children and promote an environment which is safe, happy, and conducive to individual and group play. It aims to prepare children for the discipline and routine of school. The Preschool has now been established for 38 years and has a full complement of staff, including a Preschool Manager and Deputy Manager.

The charity aims to serve the local community by providing a happy and relaxed environment for children of any culture and/or ability to learn through play. Children are encouraged to care for and respect not only themselves but also others and their environment.

The Preschool aims to:

- Increase personal confidence and self-esteem
- Develop concentration, communication and listening skills
- Broaden children's range of experiences and deepen their understanding
- Develop children's physical abilities

The charity actively promotes creativity, imaginative play, and equality of opportunity for everyone. Children are introduced to community life through local visits and by hosting visitors from the community. The charity supports children in progressing toward the Early Learning Goals set out by the Department for Education. Fundraising activities are undertaken by the management committee, staff, and parents as required.

Financial Review for Year Ending 31 December 2024

The accounts have been compiled for submission to the Charity Commission together with this trustee report.

As of 31 December 2024, the charity had total cash funds of £33,632. This consists of £33,430 held in the bank and £202 in petty cash. The total net assets of the charity are £37,552 accounting for an accrual of £1,008.

During the year, the Preschool received total income of £64,143. The sources of income were:

- Government funding: £37,589
- Fees from parents: £20,028
- Fundraising: £6,318
- Bank interest and sundries: £208

The Preschool's total payments amounted to £65,908, leading to a net deficit of £1,765 for the year. Payments included:

- Staff wages and employer's NI: £52,567
- Employer pension contributions: £2,260
- Consumables/staff costs: £4,550
- Professional fees: £2,737
- Building maintenance and services: £2,025
- Insurance, utilities, and sundries: balance of costs

Despite the deficit, the charity remains financially viable and maintains adequate cash reserves to cover future uncertainties.

Reserves Policy


It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure the charity can continue its activities in the event of a significant drop in funding. This obligation was met as of 31 December 2024, with reserves of £33,632.

Financial Recommendations


The 2024 accounts reflect a small deficit. However, the Preschool remains financially stable. In the context of rising costs—particularly in staff pay due to statutory increases in the minimum wage—it is important to regularly review funding sources, especially government rates and parent-paid fees.

The charity will continue to evaluate ways to increase income through fundraising and effective fee setting while maintaining accessibility and inclusivity. It is crucial to continue offering competitive pay to retain the Preschool's valued and qualified staff.

This report was approved by the Board of Trustees on 18th October 2025, and signed on its behalf by:

Signed by:

848724F3F406476...

Sarah Pemble

Signed by:

FF2C8DC9888E496...

Ian Jobson

Independent Examiner's Report to the Trustees of Frittenden Pre-School

I report on the accounts of the charity for the year ended 31 December 2024 which comprise the trustees' report, receipts and payments account, and statement of assets and liabilities.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

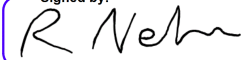
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

44007CAC2117467...

Richard Nelson FCCA
Breckman & Company Ltd
Chartered Certified Accountants

49 South Molton Street
London W1K 5LH

\ 2025

FRITTENDEN PRE-SCHOOL**RECEIPTS AND PAYMENTS ACCOUNT****YEAR ENDED 31 DECEMBER 2024****RECEIPTS**

Fees from parents	20,028	
Voluntary contributions	-	
Government funding	37,589	
Fundraising	6,318	
Donations	-	
Bank Interest	138	
HMRC Grants	-	
Sundries	<u>70</u>	64,143

PAYMENTS

Staff wages including employer's NI	52,567	
Employer Pension Contributions	2,260	
Insurance	422	
Professional fees	2,737	
Rates/utilities	607	
Registration fees	-	
Equipment/materials	-	
Printing/postage/stationery	-	
Telephone	-	
Consumables/staff costs	4,550	
Advertising/photographs	-	
Website hosting	-	
Gratuities	-	
Bank charges	68	
Building maintenance and services	2,025	
Sundries	<u>672</u>	<u>65,908</u>

NET (DEFICIT)(1,765)**Cash funds brought forward**£ 35,397**Cash funds carried forward**£ 33,632

FRITTENDEN PRE-SCHOOL

STATEMENT OF ASSETS AND LIABILITIES

YEAR ENDED 31 DECEMBER 2024

	<u>2024</u>
Cash funds	
Bank	33,430
Cash	202
Total cash funds	<u>33,632</u>
Other monetary assets	
Debtors	6,187
Liabilities	
Creditors	(1,259)
Accruals	(1,008)
Total net assets	<u>£ 37,552</u>

FRITTENDEN PRESCHOOL

England & Wales - Charity number 293634

Accounts

FRITTENDEN PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees submit their annual report and financial statements of Frittenden Preschool (“the charity”) for the year ended 31 December 2023. The trustees confirm that the annual report and financial statement of the charity comply with current statutory requirements, the requirements of the charity’s governing document and the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” issued in March 2005

Structure, governance and management

The charity’s objectives are to establish and run a Preschool to advance the education of Preschool children.

The trustees are:

Mrs Claire Deaves

Mr Alex Davies

Mrs Joanna Beech

The charity is governed by a board of three trustees who are officers of the committee and three property trustees and operates a Preschool with a Committee and staff.

Constitution

The charity is governed under a Constitution (Preschool Learning Alliance Model Preschool Constitution 2011) signed 6 March 2018 and is a registered charity.

Organisational structure and decision making

The day-to-day management of the charity is under the control of a management committee. The management committee is required to obtain prior approval from the Property Trustees for all non-operational and capital expenditure in excess of £2,000.

Risk management

The management committee has undertaken a risk assessment of all activities organised by the Preschool in furtherance of its objectives and of the Preschool facilities and this is reviewed on an annual basis. The Property Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

Objectives and activities

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission’s guidance on public benefit, including the guidance “Public Benefit: Running a Charity (PB2)”.

The objective of the charity is to advance the development and education of children and promote an environment which is safe, happy and conducive to individual and group play. It aims to prepare children for the discipline and routine of school. The Preschool has been established for 37 years and has a full complement of staff, including a Preschool Manager and Preschool Deputy Manager.

The charity aims to provide a service to the local community by providing a happy and relaxed environment for children of any culture and/or ability to learn through play. Children are encouraged by example and teaching to care for and respect not only themselves but also others and their environment. The Preschool aims to:

- Increase personal confidence and self-esteem
- Develop the concentration, communication and listening skills of the children
- Broaden the children's range of experiences and deepen their levels of understanding
- Develop the children's physical abilities

The charity actively promotes creativity and imaginative play and equality of opportunity for everyone. Children are encouraged to feel part of their community by taking part in visits to local facilities and places of interest in the village as well as receiving organised visitors from members of the local community. The charity encourages each child to progress towards the Early Learning Goals, as set out by the Department for Education. The voluntary management committee and parents, together with the staff, undertake fundraising activities as required.

Financial review for Year Ending 31 December 2023

The accounts have been compiled for submission to the Charity Commission once they receive the trustee report.

As of 31 December 2023, the charity had a total of £35,397 in its bank accounts at HSBC. This consisted of £6,722 in the two reserve accounts, £191 in petty cash and £28,484 in the current account.

The reserve accounts have maintained a consistent balance since last year when there was £6,629 as reserves.

The Preschool made payments of £59,424 in the calendar year. Money received was £64,525. The Preschool shows a positive difference of £5,101.

Government funding provides 570 hours of free early education per child year. This is normally taken as 15 hours per week for 3-4 year olds. Eligible 2-year olds can also receive "Free for two" funding. The amount of government funding received by the Preschool was £40,952. Parents whose children are ineligible for government funding or who want additional hours for their children can pay for the hours their children attend. Funding from parents totalled £17,227.

The profit made by the charity was caused by fundraising efforts to erect a canopy outside the preschool to improve the outside space. This fundraising also offset additional costs caused by increases in staff wages to compensate for inflation and the increase in minimum wage and cost increases for bought-in goods and services. The additional costs have also been mitigated to a degree by increasing the fees paid by parents and increases in the hourly rates provided by the Government.

Despite the current financial climate, the charity currently sustains itself financially and remains a reasonable margin above its reserves.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's activities whilst consideration is given to ways in which additional funds can be raised. The committee considers that this obligation has been met for the financial period ending 31 December 2023.

Financial recommendations

The charity accounts for the period ending 31 December 2023 have shown the charity to make a small profit, caused by fundraising to improve the outside space. Even discounting these fundraising efforts, the charity remains financially viable and could sustain itself for several years at the current rate of income and expenditure.

Given the continued increases in outgoings caused by inflation and the need to retain staff, our outgoings will only continue to increase. The preschool relies heavily on its highly-qualified and dedicated staff and it is important that it can offer rates of pay which remain attractive, particularly when considering the 10% increase in minimum wage coming into force on 1 April 2024.

The Government increases to funding rates will offset increases in outgoings somewhat, and consideration is given annually to the fees paid by parents.

This report was approved by the Board of Trustees on 13 August 2024 and signed on its behalf by:

Claire Deaves
Claire Deaves (Trustee) _____

Alex Davies
Alex Davies (Treasurer) _____

Independent Examiner's Report to the Trustees of Frittenden Pre-School

I report on the accounts of the charity for the year ended 31 December 2023 which comprise the trustees' report, receipts and payments account, and statement of assets and liabilities.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Richard Nelson

**Richard Nelson FCCA
Breckman & Company Ltd
Chartered Certified Accountants**

49 South Molton Street
London W1K 5LH

13 August 2024

FRITTENDEN PRE-SCHOOL**RECEIPTS AND PAYMENTS ACCOUNT****YEAR ENDED 31 DECEMBER 2023****RECEIPTS**

Fees from parents	17,227	
Voluntary contributions	-	
Government funding	40,952	
Fundraising	6,196	
Donations	-	
Bank Interest	75	
HMRC Grants	-	
Sundries	<u>75</u>	64,525

PAYMENTS

Staff wages including employer's NI	48,133	
Employer Pension Contributions	2,192	
Insurance	819	
Professional fees	2,203	
Rates/utilities	545	
Registration fees	-	
Equipment/materials	-	
Printing/postage/stationery	-	
Telephone	-	
Consumables/staff costs	5,464	
Advertising/photographs	-	
Website hosting	-	
Gratuities	-	
Bank charges	68	
Building maintenance and services	-	
Sundries	<u>-</u>	<u>59,424</u>

NET SURPLUS5,101**Cash funds brought forward**£ 30,296**Cash funds carried forward**£ 35,397

FRITTENDEN PRE-SCHOOL

STATEMENT OF ASSETS AND LIABILITIES

YEAR ENDED 31 DECEMBER 2023

	<u>2023</u>
Assets	
Debtors	
Bank	35,206
Cash	191
Total cash funds	<u>35,397</u>
Liabilities	
Creditors	(229)
Accruals	(960)
Total net assets	£ <u><u>34,208</u></u>

FRITTENDEN PRESCHOOL

England & Wales - Charity number 293634

Accounts

FRITTENDEN PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees submit their annual report and financial statements of Frittenden Preschool (“the charity”) for the year ended 31 December 2022. The trustees confirm that the annual report and financial statement of the charity comply with current statutory requirements, the requirements of the charity’s governing document and the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” issued in March 2005

Structure, governance and management

The charity’s objectives are to establish and run a Preschool to advance the education of Preschool children.

The trustees are:

Mrs Claire Deaves
Mrs Emily Walczak
Mr Alex Davies
Mrs Joanna Beech

The charity is governed by a board of three trustees who are officers of the committee and three property trustees and operates a Preschool with a Committee and staff.

Constitution

The charity is governed under a Constitution (Preschool Learning Alliance Model Preschool Constitution 2011) signed 6 March 2018 and is a registered charity.

Organisational structure and decision making

The day-to-day management of the charity is under the control of a management committee comprising the Chair, Treasurer and Secretary. The management committee is required to obtain prior approval from the Property Trustees for all non-operational and capital expenditure in excess of £2000.

Risk management

The management committee has undertaken a risk assessment of all activities organised by the Preschool in furtherance of its objectives and of the Preschool facilities and this is reviewed on an annual basis. The Property Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

Objectives and activities

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission’s guidance on public benefit, including the guidance “Public Benefit: Running a Charity (PB2)”.

The objective of the charity is to advance the development and education of local children and promote an environment which is safe, happy and conducive to individual and group play. The Preschool has been established for 38 years and has a full complement of staff, including a Preschool Manager and Preschool Deputy Manager.

The Preschool aims to:

- Inspire curiosity, independence and a life-long love of learning to help our children become contributing members of our community and the world.
- In a nurturing play-based environment, our curriculum builds children's self-esteem and problem-solving skills while developing respect for themselves and others.
- provide a service to the local community by providing a happy and relaxed environment for children of any culture and/or ability to learn through play.

Children are encouraged to feel part of their community by taking part in visits to local facilities and places of interest in the village as well as receiving organised visitors from members of the local community. The charity encourages each child to progress towards the Early Learning Goals, as set out by the Department for Education. The voluntary management committee and parents, together with the staff, undertake fundraising activities as required.

Financial review for Year Ending 31 December 2022

The accounts have been compiled for submission to the Charity Commission once they receive the trustee report.

As of 31 December 2022, the charity had a total of £30,240 in its bank accounts at HSBC. This consisted of £6,629.40 in the two reserve accounts and £23,610 in the current account.

The reserve accounts have maintained a consistent balance since last year when there was £6,619 as reserves.

The Preschool made payments of £51,612 in the calendar year. Money received was £50,405. The Preschool shows a negative difference (loss) of £1,207.

Government funding provides 570 hours of free early education per child year. This is normally taken as 15 hours per week for 3-4 year olds. Eligible 2-year olds can also receive "Free for two" funding. The amount of government funding received per child per hour for 2021/22 was £4.31 for 3-4 year olds and £5.39 for 2 year olds. The amount of government funding received by the Preschool was £36,681. Parents whose children are ineligible for government funding or who want additional hours for their children currently pay £6.50 per hour (increased in September 2021 from £5.00 per hour). In addition, all parents are asked to make a voluntary donation of £0.50 per three-hour session to cover additional costs. Funding from parents totalled £12,875.

The loss made by the charity this year was caused by a number of factors, including some staff absences which needed to be covered, the number of contracted hours required to recruit a new staff member being greater than those worked by the outgoing member of staff, the need to increase staff pay to compensate for inflation and cost increases for bought-in goods and services. The losses have been mitigated to a degree by increasing the fees paid by parents and some small

increases in the hourly rates provided by the Government. Despite the current financial climate, the charity currently sustains itself financially and remains a reasonable margin above its reserves, with this year's loss offsetting gains made in previous years.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's activities whilst consideration is given to ways in which additional funds can be raised. The committee considers that this obligation has been met for the financial period ending 31 December 2022. Consideration will be given during Financial Year 2023 to transferring additional funds from the current account to the reserves accounts to ensure that this money is better ring-fenced, with the equivalent of three month's non-discretionary expenditure (i.e. staff costs, building occupation costs and insurances) held in the reserves account.

Financial recommendations

The charity accounts for the period ending 31 December 2022 have shown the charity to have made a small loss. However, the charity remains financially viable and could sustain itself for several years at the current rate even without taking action to reduce these losses.

However, given the continued increases in outgoings caused by inflation and the need to retain staff, our outgoings will only continue to increase. The preschool relies heavily on its highly-qualified and dedicated staff and it is important that it can offer rates of pay which remain attractive, particularly when considering the 10% increase in minimum wage coming into force on 1 April 2023.

The Government has announced some increases to funding rates that will offset increases in outgoings somewhat, and consideration will need to be given to raising the fees paid by parents further in September 2023. However, it is considered likely that the preschool will continue to make a loss for at least the next year.

This report was approved by the Board of Trustees on 19 May 2023 and signed on its behalf by:

Claire Deaves (Chair)_____



Alex Davies (Treasurer)_____



Independent Examiner's Report to the Trustees of Frittenden Pre-School

I report on the accounts of the charity for the year ended 31 December 2022 which comprise the trustees' report, receipts and payments account, and statement of assets and liabilities.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Richard Nelson FCCA
Breckman & Company Ltd
Chartered Certified Accountants

49 South Molton Street
London W1K 5LH

19 May 2023

FRITTENDEN PRE-SCHOOL**RECEIPTS AND PAYMENTS ACCOUNT****YEAR ENDED 31 DECEMBER 2022****RECEIPTS**

Fees from parents	12,430	
Voluntary contributions	535	
Government funding	36,681	
Fundraising	364	
Donations	350	
Bank Interest	13	
HMRC Grants	-	
Sundries	831	51,204
		<u>51,204</u>

PAYMENTS

Staff wages including employer's NI	43,848	
Employer Pension Contributions	846	
Insurance	774	
Professional fees	1,796	
Rates/utilities	484	
Registration fees		
Equipment/materials	-	
Printing/postage/stationery	-	
Telephone		
Consumables/staff costs	3,801	
Advertising/photographs		
Website hosting		
Gratuities		
Bank charges	63	
Building maintenance and services	-	
Sundries	743	52,355
		<u>52,355</u>

NET (DEFICIT)**(1,151)****Cash funds brought forward**£ 31,447**Cash funds carried forward**£ 30,296

FRITTENDEN PRE-SCHOOL**STATEMENT OF ASSETS AND LIABILITIES****YEAR ENDED 31 DECEMBER 2022****Assets**

Debtors	-
Bank	30,105
Cash	191
Total cash funds	<u>30,296</u>

Liabilities

Creditors	(181)
Accruals	(1,035)
	<u></u>

Total net assets £ 29,080

FRITTENDEN PRESCHOOL

England & Wales - Charity number 293634

Accounts

FRITTENDEN PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees submit their annual report and financial statements of Frittenden Preschool (“the charity”) for the year ended 31 December 2021. The trustees confirm that the annual report and financial statement of the charity comply with current statutory requirements, the requirements of the charity’s governing document and the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” issued in March 2005

Structure, governance and management

The charity’s objectives are to establish and run a Preschool to advance the education of Preschool children.

The trustees are:

Mrs Claire Deaves

Mrs Emily Walczak

Mrs Sarah Harris

Mrs Hannah Swindells

Mr Alex Davies

Mrs Joanna Beech

The charity is governed by a board of three trustees who are officers of the committee and three property trustees and operates a Preschool with a Committee and staff.

Constitution

The charity is governed under a Constitution (Preschool Learning Alliance Model Preschool Constitution 2011) signed 6 March 2018 and is a registered charity.

Organisational structure and decision making

The day-to-day management of the charity is under the control of a management committee comprising the Chair, Treasurer and Secretary. The management committee is required to obtain prior approval from the Property Trustees for all non-operational and capital expenditure in excess of £2,000.

Risk management

The management committee has undertaken a risk assessment of all activities organised by the Preschool in furtherance of its objectives and of the Preschool facilities and this is reviewed on an annual basis. The Property Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

Objectives and activities

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public Benefit: Running a Charity (PB2)".

The objective of the charity is to provide high quality experiences for children aged two to five years. We work together with parents to support children through their early years by providing a nurturing and play-based environment, extending their emotional, social, academic, and physical skills and abilities. By broadening their range of experiences and deepening their level of understanding, our goal is to inspire curiosity, independence, and a life-long love of learning to help children become contributing members of our community and the world.

The charity actively promotes creativity and imaginative play and equality of opportunity for everyone. Children are encouraged to feel part of their community by taking part in visits to local facilities and places of interest in the village as well as receiving organised visitors from members of the local community. The charity adheres to the EYFS Statutory Framework 2021 as set out by the Department for Education to meet the learning, development and care of the children enrolled. The voluntary management committee and parents, together with the staff, undertake fundraising activities as required.

The Preschool has been established for 36 years and has a full complement of staff, including a Preschool Manager and Preschool Deputy Manager.

The charity has 23 children on the register as at March 2021.

Financial review for Year Ending 31 December 2021

The accounts have been compiled for submission to the Charity Commission once they receive the trustee report.

As of 31 December 2021, the charity had a total of £31,311 in its bank accounts at HSBC. This consisted of £6,619 in the two reserve accounts and £24,692 in the current account.

The reserve accounts have maintained a consistent balance since last year when there was £6619 as reserves.

The Preschool made payments of £46,878 in the calendar year. The incoming money was £47,198. The Preschool shows a positive difference (profit) of £320.

Government funding provides 570 hours of free early education per year. This is normally taken as 15 hours per week for 3-4 year olds. Eligible 2-year olds can also receive "Free for two" funding. The amount of government funding received per child per hour is £4.14 for 3-4 year olds and £5.18 for 2 year olds. The amount of government funding received by the Preschool was £37,693. Parents whose children are ineligible for government funding or who want additional hours for their children pay £5.00 per hour. In addition, all parents are asked to make a voluntary donation of £0.50 per three-hour session to cover additional costs. Funding from parents totalled £8,070.

The charity currently sustains itself financially and remains above its reserves.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's activities whilst consideration is given to ways in which additional funds can be raised. The committee considers that this obligation has been met for the financial period ending 31 December 2021. Consideration will be given during Financial Year 2022 to transferring additional funds from the current account to the reserves accounts to ensure that this money is better ring-fenced, with the equivalent of three month's non-discretionary expenditure (i.e. staff costs, building occupation costs and insurances) held in the reserves account.

Financial recommendations

The charity accounts for the period ending 31 December 2021 have shown the charity to be able to match expenditure to income. Although the committee was pleased with the positive balance shown in the accounts, this was due to:

- The Preschool remaining popular and operating at close to capacity
- No expenditure or large outgoings together with the spending policy operated by the Preschool staff.

Current income from the government and parents are only just sufficient to sustain the current operation of the Preschool. Even given increases in government funding of around 3%, the current rate of inflation, the cost of living crisis and increases in both Minimum Wage and the wages offered in alternate industries, mean that the charity will need to consider how to sustain itself financially and attract and retain staff.

This report was approved by the Board of Trustees on 12 May 2022 and signed on its behalf by

Cl Deaves

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CLAIRE DEAVES

Chair

Alex Davies

.....

ALEX DAVIES

Treasurer

Independent Examiner's Report to the Trustees of Frittenden Pre-School

I report on the accounts of the charity for the year ended 31 December 2021 which comprise the trustees' report, receipts and payments account, and statement of assets and liabilities.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Richard Nelson FCCA
Breckman & Company Ltd
Chartered Certified Accountants

49 South Molton Street
London W1K 5LH

12 May 2022

FRITTENDEN PRE-SCHOOL

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 DECEMBER 2021

RECEIPTS

Fees from parents	8,070	
Government funding	37,693	
Fundraising	801	
Donations	150	
Interest received	-	
HMRC Grants	-	
Sundries	484	
	<hr/>	47,198

PAYMENTS

Staff wages including employer's NI	39,871	
Employer Pension Contributions	696	
Insurance	754	
Professional fees	1,800	
Rates/utilities	592	
Equipment/materials	471	
Printing/postage/stationery	-	
Consumables/staff costs	1,084	
Building maintenance and services	-	
Sundries	610	
	<hr/>	<hr/>
		45,878

NET SURPLUS

1,320

Cash funds brought forward

£ 30,127

Cash funds carried forward

£ 31,447

FRITTENDEN PRE-SCHOOL

STATEMENT OF ASSETS AND LIABILITIES

YEAR ENDED 31 DECEMBER 2021

Assets

Debtors	-
Bank	31,311
Cash	136
Total cash funds	<u>31,447</u>

Liabilities

Creditors	(680)
Accruals	(945)

Total net assets £ 29,822

FRITTENDEN PRESCHOOL

England & Wales - Charity number 293634

Accounts

FRITTENDEN PRE-SCHOOL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees submit their annual report and the financial statements of Frittenden Preschool ("the charity") for the year ended 31 December 2020. The trustees confirm that the annual report and financial statement of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005

Structure, governance and management

The charity's objectives are to establish and run a pre-school to advance the education of pre-school children.

The trustees are:

Mrs Hannah Swindells

Mrs Joanna Beech

Mr Edward Roman

Mrs Susan Laing

Mr Alex Davies

Mrs Kirsty Hesmer

The charity is governed by a board of three trustees who are officers of the committee and three property trustees and operates a pre-school with a Committee and staff.

Constitution

The charity is governed under a Constitution (Pre-school Learning Alliance Model Pre-School Constitution 2011) signed 6 March 2018 and is a registered charity.

Organisational structure and decision making

The day-to-day management of the charity is under the control of a management committee comprising the Chair, Treasurer and Secretary. The management committee is required to obtain prior approval from the Property Trustees for all non-operational and capital expenditure in excess of £2000.

Risk Management

The management committee has undertaken a risk assessment of all activities organised by the Pre-school in furtherance of its objectives and of the Pre-school facilities and this is reviewed on an annual basis. The Property Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

Objectives and activities

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public Benefit: Running a Charity (PB2)".

The objective of the charity is to advance the development the development and education of children and provide an environment which is safe, happy and conducive to individual and group play. It aims to prepare children for the discipline and routine of school. The pre-school has been established for 35 years and has a full complement of teaching staff including a Pre-School Manager and Pre-School Deputy Manager.

The charity has 22 children on the register as at March 2020 consisting of 0 four year olds, 15 three year olds and 7 two year olds.

The charity aims to provide a service to the local community by providing a happy and relaxed environment for children of any culture and/or ability to learn through play. Children are encouraged by example and teaching to care for and respect not only themselves but also others and their environment. The Pre-School aims to:

- Increase personal confidence and self-esteem;
- Develop the concentration, communication and listening skills of the children;
- Broaden their range of experiences and to deepen their levels of understanding;
- Develop their physical abilities.

The charity actively promotes creativity and imaginative play and equality of opportunity for everyone. Children are encouraged to feel part of their community by taking part in visits to local facilities and places of interest in the village as well as receiving organised visitors from members of the local community. The charity encourages each individual child to progress towards the Early Learning Goals, as set out by the DFEE. The voluntary management committee and parents, together with the staff, undertake fundraising activities as required.

Financial review for Year Ending 31 December 2020

The accounts have been compiled for submission to the charity commission once they receive the trustee report.

As of 31/12/2020, the charity had a total of £29,925.87 in its bank accounts at HSBC. This consisted of £6618.68 in the two reserve accounts and £23,307.19 in the current account.

The reserve accounts have maintained a consistent balance since last year when there was £6,612 as reserves. The current account balance has increased due to the receipt of a coronavirus business continuity grant.

The pre-school made payments of £51,871 in the calendar year. The incoming money was £62,206 including the £10,000 business continuity grant. The preschool shows a positive difference (profit) of £10,335.

Government funding provides 570 hours of free early education per year. This is normally taken as 15 hours per week for 3-4 year olds. Eligible two-year-olds can also receive "Free for 2" funding. The amount of government funding received per child per hour is £4.08 for 3-4 year olds and £5.10 for 2

year olds. The amount of government funding received by the preschool was £40,946. Parents whose children are either ineligible for government funding or who want additional hours for their children pay £5.00 per hour. In addition, all parents are requested to make a voluntary donation of £0.50 per session to cover additional costs such as snacks and materials. Funding from parents totalled £9,534.

The charity is currently strong enough to sustain itself financially. The charity remains above its reserves.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds can be raised. The committee considers this obligation to have been met for the financial period ending 31 December 2020.

Financial recommendations

The charity accounts for the period ending 31 December 2020 have shown further improvement since the last financial year. The committee was pleased with the positive balance shown in the accounts.

This was mainly due to the following factors:

- Continued government funding and the award of a business continuity grant during the initial lockdown period maintained the income of the preschool.
- The pre-school remains popular with consistent enrolment numbers and the development of a waiting list should spaces become available.
- No unexpected expenditure or large outgoings together with the spending policy operated by the pre-school staff


In 2020, it is important that the charity continues to consider its costs. In addition, continuing concerns over COVID in schools and pre-schools may result in fewer non-government funded places being taken up. The additional positive balance will help the pre-school to meet its costs should this situation temporarily arise.

Frittenden Pre-school
Trustees report signatory page


FRITTENDEN PRE-SCHOOL
TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Signed:

Mrs Susan Laing
Chair



Mr Alex Davies
Treasurer



Mr Edward Roman
Secretary


_____ - E. Roman

Mrs Sarah Davies
Pre-School Manager



Independent Examiner's Report to the Trustees of Frittenden Pre-School

I report on the accounts of the charity for the year ended 31 December 2020 which comprise the trustees' report, receipts and payments account, and statement of assets and liabilities.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Richard Nelson FCCA
Breckman & Company Ltd
Chartered Certified Accountants

49 South Molton Street
London W1K 5LH

30 March 2021

FRITTENDEN PRE-SCHOOL

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 DECEMBER 2020

RECEIPTS

Fees from parents	9,534	
Government funding	40,976	
Fundraising	1,125	
Donations	340	
Interest received	6	
HMRC Grants	10,000	
Sundries	<u>225</u>	62,206

PAYMENTS

Staff wages including employer's NI	41,619	
Employer Pension Contributions	686	
Insurance	749	
Professional fees	1,790	
Rates/utilities	755	
Equipment/materials	666	
Printing/postage/stationery	1,367	
Consumables/staff costs	1,787	
Building maintenance and services	1,591	
Sundries	<u>891</u>	<u>51,901</u>

NET SURPLUS £ 10,305

Cash funds brought forward £ 19,822

Cash funds carried forward £ 30,127

FRITTENDEN PRE-SCHOOL

STATEMENT OF ASSETS AND LIABILITIES

YEAR ENDED 31 DECEMBER 2020

Assets

Debtors	-
Bank	29,926
Cash	231
Total cash funds	<u>30,157</u>

Liabilities

Creditors	(205)
Accruals	(900)

Total net assets £ 29,052