BROOKSIDE PRESCHOOL

England & Wales · Charity number 299709

Details

Other names	BROOKSIDE PLAYGROUP
Status	Registered
Legal form	Other
Registered	1988-08-30
Register	View on the Charity Commission register

Contact

Address	Brookside Preschool Gusford Primary School Sheldrake Drive Ipswich Suffolk IP2 9LQ
Phone	01473604238
Email	Brooksidechairperson@gmail.com
Website	www.brooksideip2.org

Activities

Objects: 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

Activities: Provide pre-school education

Classification

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

Geography

- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£110,872	£124,483	-	-
2023-03-31	£113,101	£161,719	-	-
2022-03-31	£164,445	£159,936	-	-
2021-03-31	£153,337	£129,791	-	-
2020-03-31	£164,435	£138,217	-	-

Trustees

Name	Role	Appointed
Skye Grant		2025-11-09

Accounts

REGISTERED CHARITY NUMBER: 299709

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2024

for

Brookside Preschool

Xeinadin South East Ltd
2 Beacon End Courtyard
London Road
Stanway
Colchester
Essex
CO3 0NU

Brookside Preschool

Contents of the Financial Statements
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

To enhance the development and education of the children, primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups.

Significant activities

We provide good quality childcare and facilities for the local community, as well as providing an After School Club, thus offering valued and extensive care that is available for all children for 2 to 11 years of age.

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

We continue to offer both funded and non-funded places for preschool children from the age of 2, as well as non-funded after school club. We continue to receive disadvantage funding which we put to good use in the learning environment, activities and experiences we offer the children in our care.

We have been lucky to be able to take part in a local charities project. We have had different fundraising events to secure the money to be able to take part in this event.

We have seen a stable period of staffing with a loyal, well established team continuing to support the children.

FINANCIAL REVIEW

Principal funding sources

Our main source of funds is through government funded children. this makes up the majority of the money that comes in, then after this is unfunded sessions for pre-schoolers and unfunded out of school care.

Reserves policy

Our policy is to try to maintain a balance of £20,000 in the reserve account for contingencies and risk factors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Pre-School Learning Alliance Constitution, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are appointed by the members of the committee of trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

299709

Principal address

Brookside Preschool
Gusford Primary School
Sheldrake Drive
Ipswich
Suffolk IP2 9LQ

Trustees

S O'Halloran (resigned)
Ms L Street (resigned)
S Bailey
Ms B Curtis
T Swash (appointed 17 July 2024)
Ms M Swash (appointed 17 July 2024)
Ms S Grant (appointed 9 November 2025)

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Andrea Kaley
Xeinadin South East Ltd
2 Beacon End Courtyard
London Road
Stanway
Colchester
Essex
CO3 0NU

Approved by order of the board of trustees on 15 December 2025 and signed on its behalf by:

....
S Grant - Trustee

Independent examiner's report to the trustees of Brookside Preschool
I report to the charity trustees on my examination of the accounts of Brookside Preschool (the Trust) for the year ended 31 March 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.

A Kaley

Andrea Kaley
Chartered Accountant
For and on behalf of
Xeinadin South East Ltd
2 Beacon End Courtyard
London Road
Stanway
Colchester
Essex
CO3 0NU

Date: 15 January 2026

Brookside Preschool

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	206	-
Charitable activities	4		
Pre-School		110,564	113,093
Investment income	3	102	8
Total		110,872	113,101
EXPENDITURE ON			
Raising funds		2,393	2,275
Charitable activities			
Pre-School		122,090	159,444
Total		124,483	161,719
NET INCOME/(EXPENDITURE)		(13,611)	(48,618)
RECONCILIATION OF FUNDS			
Total funds brought forward		41,270	89,888
TOTAL FUNDS CARRIED FORWARD		27,659	41,270

The notes form part of these financial statements

Brookside Preschool

Balance Sheet
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	9	2,396	3,343
CURRENT ASSETS			
Debtors	10	22,842	22,950
Cash at bank and in hand		8,702	29,369
		31,544	52,319
CREDITORS			
Amounts falling due within one year	11	(6,281)	(14,392)
NET CURRENT ASSETS		25,263	37,927
TOTAL ASSETS LESS CURRENT LIABILITIES		27,659	41,270
NET ASSETS		27,659	41,270
FUNDS	12		
Unrestricted funds		27,659	41,270
TOTAL FUNDS		27,659	41,270

The financial statements were approved by the Board of Trustees and authorised for issue on 15 December 2025 and were signed on its behalf by:

....
S Grant - Trustee

The notes form part of these financial statements

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.

Fixtures and fittings	- 15% on cost
Computer equipment	- 33% on cost

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

Going concern
The trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis in preparing the annual financial statements.

continued...

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations, grants and legacies	206	-

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	102	8

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
		Total
	Pre-School	activities
	£	£
Grants	79,057	71,670
Fees	31,497	40,370
Other income	10	1,053
	110,564	113,093

5. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Pre-School	121,143	947	122,090

Governance costs include the following fees paid to the independent examiner:

	31.3.24	31.3.23
	£	£
Independent examination	2,570	2,400
Accountancy services	5,500	6,300

Support costs, included in the above, are as follows:

	31.3.24	31.3.23
		Total
	Pre-School	activities
	£	£
Wages	86,299	113,049
Social security	-	2,170
Pensions	2,237	2,943
Other operating leases - rent	3,871	3,405
Rates and water	743	999
Telephone	1,804	1,170
Advertising	8	88
Computer costs	912	784
Travel	61	29
Catering and activities	5,077	6,632
Educational resources	1,384	2,449
Post & stationery	674	5,515
Cleaning and waste disposal	1,531	1,334
Carried forward	104,601	140,567

continued...

5. SUPPORT COSTS - continued

	31.3.24 Pre-School £	31.3.23 Total activities £
Brought forward	104,601	140,567
Repairs & maintenance	2,073	2,492
Entertaining	-	345
Professional fees	5,594	4,351
Insurance	625	1,117
Staff welfare	165	-
Accountancy	8,070	8,700
Donations	-	730
Interest on late paid PAYE	15	8
Depreciation of tangible fixed assets	947	1,134
	122,090	159,444

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. STAFF COSTS

	31.3.24 £	31.3.23 £
Wages and salaries	86,299	113,049
Social security costs	-	2,170
Other pension costs	2,237	2,943
	88,536	118,162

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

	31.3.24	31.3.23
Staff	6	8

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

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-School	113,093
Investment income	8
Total	113,101
EXPENDITURE ON	
Raising funds	2,275
Charitable activities	
Pre-School	159,444
Total	161,719
NET INCOME/(EXPENDITURE)	(48,618)
RECONCILIATION OF FUNDS	
Total funds brought forward	89,888
TOTAL FUNDS CARRIED FORWARD	41,270

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	8,051	1,729	9,780
DEPRECIATION			
At 1 April 2023	5,215	1,222	6,437
Charge for year	558	389	947
At 31 March 2024	5,773	1,611	7,384
NET BOOK VALUE			
At 31 March 2024	2,278	118	2,396
At 31 March 2023	2,836	507	3,343

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	22,842	22,950

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	1,362	-
Taxation and social security	5	4,011
Other creditors	4,914	10,381
	6,281	14,392

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	41,270	(13,611)	27,659
TOTAL FUNDS	41,270	(13,611)	27,659

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	110,872	(124,483)	(13,611)
TOTAL FUNDS	110,872	(124,483)	(13,611)

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	89,888	(48,618)	41,270
TOTAL FUNDS	89,888	(48,618)	41,270

continued...

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	113,101	(161,719)	(48,618)
TOTAL FUNDS	113,101	(161,719)	(48,618)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	89,888	(62,229)	27,659
TOTAL FUNDS	89,888	(62,229)	27,659

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	223,973	(286,202)	(62,229)
TOTAL FUNDS	223,973	(286,202)	(62,229)

13. RELATED PARTY DISCLOSURES

S O'Halloran, a trustee, was paid £400 for the provision of services to dismantle a shed, build a new shed and repair fencing.

Accounts

REGISTERED CHARITY NUMBER: 299709

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2023

for

Brookside Preschool

Passmore Weeks and Richardson
A Xeinadin Company
2 Beacon End Courtyard
London Road, Stanway
Colchester
Essex
CO3 0NU

Brookside Preschool

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

Brookside Preschool

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

To enhance the development and education of the children, primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups.

Significant activities

We provide good quality childcare and facilities for the local community, as well as providing an After School Club and an out-of-term Holiday club, thus offering valued and extensive care that is available for all children for 2 to 11 years of age.

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

We continue to offer both funded and non-funded places for preschool children from the age of 2, as well as non-funded after school club. We continue to receive disadvantage funding which we put to good use in the learning environment, activities and experiences we offer the children in our care.

We have been lucky to be able to take part in a local charities project. We have had different fundraising events to secure the money to be able to take part in this event.

We have seen a stable period of staffing with a loyal, well established team continuing to support the children.

FINANCIAL REVIEW

Principal funding sources

Our main source of funds is through government funded children, this makes up the majority of the money that comes in, then after this is unfunded sessions for pre-schoolers and unfunded out of school care.

Reserves policy

Our policy is to try to maintain a balance of £20,000 in the reserve account for contingencies and risk factors. At the year end this reserve was in place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Pre-School Learning Alliance Constitution, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are appointed by the members of the committee of trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

299709

Principal address

18 All Saints Road
Ipswich
IP1 4DG

Brookside Preschool

Report of the Trustees
for the Year Ended 31 March 2023

Trustees
S O'Halloran
Ms H Waller (resigned 12.12.22)
Ms L Street
S Bailey
Ms B Curtis

Independent Examiner
Mark Passmore MA (Cantab) FCA
Passmore Weeks and Richardson
A Xeinadin Company
2 Beacon End Courtyard
London Road, Stanway
Colchester
Essex
CO3 0NU

Approved by order of the board of trustees on 25 June 2024 and signed on its behalf by:

S O'Halloran - Trustee

Independent examiner's report to the trustees of Brookside Preschool

I report to the charity trustees on my examination of the accounts of Brookside Preschool (the Trust) for the year ended 31 March 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.

M.I.S. P

Mark Passmore MA (Cantab) FCA
The Institute of Chartered Accountants in England and Wales

Passmore Weeks and Richardson
A Xeinadin Company
2 Beacon End Courtyard
London Road, Stanway
Colchester
Essex
CO3 0NU

Date: 2/7/2024

Brookside Preschool

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	3		
Pre-School		113,093	164,428
Investment income	2	8	17
Total		113,101	164,445
EXPENDITURE ON			
Raising funds		2,275	791
Charitable activities			
Pre-School		159,444	159,145
Total		161,719	159,936
NET INCOME/(EXPENDITURE)		(48,618)	4,509
RECONCILIATION OF FUNDS			
Total funds brought forward		89,888	85,379
TOTAL FUNDS CARRIED FORWARD		41,270	89,888

Brookside Preschool

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	8	3,343	4,477
CURRENT ASSETS			
Debtors	9	22,950	18,299
Cash at bank and in hand		29,369	73,934
		52,319	92,233
CREDITORS			
Amounts falling due within one year	10	(14,392)	(6,822)
NET CURRENT ASSETS		37,927	85,411
TOTAL ASSETS LESS CURRENT LIABILITIES		41,270	89,888
NET ASSETS		41,270	89,888
FUNDS	11		
Unrestricted funds		41,270	89,888
TOTAL FUNDS		41,270	89,888

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2024 and were signed on its behalf by:

S O'Halloran - 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.

Fixtures and fittings	- 15% on cost
Computer equipment	- 33% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

Going concern

The trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis in preparing the annual financial statements.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	8	17

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
		Total
	Pre-School	activities
	£	£
Grants	71,670	102,362
Fees	40,370	60,687
Other income	1,053	1,379
	113,093	164,428

4. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Pre-School	158,310	1,134	159,444

Governance costs include the following fees paid to the independent examiner:

	31.3.23	31.3.22
	£	£
Independent examination	2,400	6,000
Accountancy services	6,300	9,660

Support costs, included in the above, are as follows:

	31.3.23	31.3.22
		Total
	Pre-School	activities
	£	£
Wages	113,049	101,662
Social security	2,170	1,803
Pensions	2,943	2,836
Other operating leases - rent	3,405	3,510
Rates and water	999	737
Telephone	1,170	1,080
Advertising	88	20
Computer costs	784	1,983
Travel	29	178
Catering and activities	6,632	10,603
Educational resources	2,449	3,206
Post & stationery	5,515	2,369
Cleaning and waste disposal	1,334	389
Repairs & maintenance	2,492	7,474
Entertaining	345	738
Professional fees	4,351	3,129
Insurance	1,117	1,041
Accountancy	8,700	15,600
Bank charges	-	2
Carried forward	157,572	158,360

4. SUPPORT COSTS - continued

	31.3.23	31.3.22
		Total
	Pre-School	activities
	£	£
Brought forward	157,572	158,360
Donations	730	-
Interest on late paid PAYE	8	-
Depreciation of tangible fixed assets	1,134	785
	159,444	159,145

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	113,049	101,662
Social security costs	2,170	1,803
Other pension costs	2,943	2,836
	118,162	106,301

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

	31.3.23	31.3.22
Staff	8	8

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-School	164,428
Investment income	17
Total	164,445
EXPENDITURE ON	
Raising funds	791
Charitable activities	
Pre-School	159,145

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Total	159,936
NET INCOME	4,509
RECONCILIATION OF FUNDS	
Total funds brought forward	85,379
TOTAL FUNDS CARRIED FORWARD	89,888

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	8,051	1,729	9,780
DEPRECIATION			
At 1 April 2022	4,657	646	5,303
Charge for year	558	576	1,134
At 31 March 2023	5,215	1,222	6,437
NET BOOK VALUE			
At 31 March 2023	2,836	507	3,343
At 31 March 2022	3,394	1,083	4,477

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	22,950	18,273
Other debtors	-	26
	22,950	18,299

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Taxation and social security	4,011	(65)
Other creditors	10,381	6,887
	14,392	6,822

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	89,888	(48,618)	41,270
TOTAL FUNDS	89,888	(48,618)	41,270

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	113,101	(161,719)	(48,618)
TOTAL FUNDS	113,101	(161,719)	(48,618)

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	85,379	4,509	89,888
TOTAL FUNDS	85,379	4,509	89,888

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	164,445	(159,936)	4,509
TOTAL FUNDS	164,445	(159,936)	4,509

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	85,379	(44,109)	41,270
TOTAL FUNDS	85,379	(44,109)	41,270

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	277,546	(321,655)	(44,109)
TOTAL FUNDS	277,546	(321,655)	(44,109)

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Brookside Preschool

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

	31.3.23	31.3.22
	£	£
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	8	17
Charitable activities		
Grants	71,670	102,362
Fees	40,370	60,687
Other income	1,053	1,379
	113,093	164,428
Total incoming resources	113,101	164,445
EXPENDITURE		
Other trading activities		
Bad debts	2,275	791
Support costs		
Management		
Wages	113,049	101,662
Social security	2,170	1,803
Pensions	2,943	2,836
Other operating leases - rent	3,405	3,510
Rates and water	999	737
Telephone	1,170	1,080
Advertising	88	20
Computer costs	784	1,983
Travel	29	178
Catering and activities	6,632	10,603
Educational resources	2,449	3,206
Post & stationery	5,515	2,369
Cleaning and waste disposal	1,334	389
Repairs & maintenance	2,492	7,474
Entertaining	345	738
Professional fees	4,351	3,129
Insurance	1,117	1,041
Accountancy	8,700	15,600
Bank charges	-	2
Donations	730	-
Interest on late paid PAYE	8	-
	158,310	158,360
Finance		
Depreciation of tangible fixed assets	1,134	785
Total resources expended	161,719	159,936
Net (expenditure)/income	(48,618)	4,509

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 April 2021 **To** 31 March 2022

Charity name: Brookside Pre-School

Charity registration number: 299709

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of the children, primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We provide good quality childcare and facilities for the local community, as well as providing and After School Club and an out-of-term Holiday club, thus offering valued and extensive care that is available for all children for 2 to 11 years of age
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We continue to offer both funded and non-funded places for preschool children from the age of 2 as well as non-funded after school club. We continue to receive disadvantage funding which we put to good use In the learning environment, activities and experiences we offer the children in our care. The preschool has undergone a refurbishment (covid grant), and had local company called the forestry who funded a project for our pre-school garden. We have been lucky to be able to take part in a local charities project. We have had different fundraising events to secure the money to be able to take part in this event. We have seen a stable period of staffing with a loyal well established team continuing to support the children.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Our policy is to try to maintain a balance of £20,000 in our reserve account for contingencies and risk factors. At the year end we had this reserve in place.
Amount of reserves held	Para 1.22	£20,000 held in unrestricted reserves.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Our main source of funds is through government funded children, this makes up the majority of the money that comes in, then after this is unfunded sessions for pre-schoolers and unfunded out of school care.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Pre-School Learning Alliance Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Committee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	By Committee

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Brookside Pre-School
Other name the charity uses	
Registered charity number	299709
Charity's principal address	Gusford School Grounds Sheldrake Drive Ipswich
	IP2 9LQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Shane O'Halloran	Chairperson		Brookside Trustees & Committee Members
2	Janine Gray	Treasurer	From December 2022 to present	Brookside Trustees & Committee Members
3	Bronwen Curtis	Secretary		Brookside Trustees & Committee Members
4	Danielle Cracknell	Committee member	From December 2022	
5	Hayley Wilden	Committee member	From December 2022	
6	Laura Street	Committee member		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Digitally Signed: Shane O'Halloran	Digitally Signed: Bronwen Curtis
Full name(s)	Mr Shane Peter O'Halloran	Miss Bronwen Curtis
Position (eg Secretary, Chair, etc)	Chairman	Secretary
Date	24/01/2023	

REGISTERED CHARITY NUMBER: 299709

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2022

for

Brookside Preschool

Passmore Weeks and Richardson
A Xeinadin Company
2 Beacon End Courtyard
London Road, Stanway
Colchester
Essex
CO3 0NU

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

Brookside Preschool

Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

To enhance the development and education of the children, primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups.

Significant activities

We provide good quality childcare and facilities for the local community, as well as providing an After School Club and an out-of-term Holiday club, thus offering valued and extensive care that is available for all children for 2 to 11 years of age.

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

We continue to offer both funded and non-funded places for preschool children from the age of 2, as well as non-funded after school club. We continue to receive disadvantage funding which we put to good use in the learning environment, activities and experiences we offer the children in our care.

The preschool has undergone a refurbishment (Covid grant), and had a local company called the forestry who funded a project for our pre-school garden.

We have been lucky to be able to take part in a local charities project. We have had different fundraising events to secure the money to be able to take part in this event.

We have seen a stable period of staffing with a loyal, well established team continuing to support the children.

FINANCIAL REVIEW

Principal funding sources

Our main source of funds is through government funded children, this makes up the majority of the money that comes in, then after this is unfunded sessions for pre-schoolers and unfunded out of school care.

Reserves policy

Our policy is to try to maintain a balance of £20,000 in the reserve account for contingencies and risk factors. At the year end this reserve was in place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Pre-School Learning Alliance Constitution, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are appointed by the members of the committee of trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

299709

Principal address

18 All Saints Road
Ipswich
IP1 4DG

Trustees
S O'Halloran
Ms H Waller (resigned 12.12.22)
Ms R Fray (resigned 12.12.21)
Ms L Street (appointed 24.3.22)
S Bailey (appointed 24.3.22)
Ms B Curtis (appointed 24.3.22)

Independent Examiner
Mark Passmore MA (Cantab) FCA
Passmore Weeks and Richardson
A Xeinadin Company
2 Beacon End Courtyard
London Road, Stanway
Colchester
Essex
CO3 0NU

Approved by order of the board of trustees on 11 August 2023 and signed on its behalf by:

S O'Halloran - Trustee

Independent examiner's report to the trustees of Brookside Preschool

I report to the charity trustees on my examination of the accounts of Brookside Preschool (the Trust) for the year ended 31 March 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.

Mark Passmore MA (Cantab) FCA
The Institute of Chartered Accountants in England and Wales

Passmore Weeks and Richardson
A Xeinadin Company
2 Beacon End Courtyard
London Road, Stanway
Colchester
Essex
CO3 0NU

Date: ....

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	3		
Pre-School		164,428	153,243
Investment income	2	17	93
Total		164,445	153,336
EXPENDITURE ON			
Raising funds		791	49
Charitable activities			
Pre-School		159,145	129,741
Total		159,936	129,790
NET INCOME		4,509	23,546
RECONCILIATION OF FUNDS			
Total funds brought forward		85,379	61,833
TOTAL FUNDS CARRIED FORWARD		89,888	85,379

The notes form part of these financial statements

Brookside Preschool

Balance Sheet
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	8	4,477	938
CURRENT ASSETS			
Debtors	9	18,299	6,848
Cash at bank and in hand		73,934	79,705
		92,233	86,553
CREDITORS			
Amounts falling due within one year	10	(6,822)	(2,112)
NET CURRENT ASSETS		85,411	84,441
TOTAL ASSETS LESS CURRENT LIABILITIES		89,888	85,379
NET ASSETS		89,888	85,379
FUNDS	11		
Unrestricted funds		89,888	85,379
TOTAL FUNDS		89,888	85,379

The financial statements were approved by the Board of Trustees and authorised for issue on 11 August 2023 and were signed on its behalf by:

S O'Halloran - Trustee

The notes form part of these financial statements

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.

Fixtures and fittings	- 15% on cost
Computer equipment	- 33% on cost

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

Going concern
The trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis in preparing the annual financial statements.

continued...

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	17	93

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
		Total
	Pre-School	activities
	£	£
Grants	102,362	103,098
Fees	60,687	39,370
Other income	1,379	775
COVID grant	-	10,000
	164,428	153,243

COVID grants received, included in the above, are as follows:

Funding by Ipswich Borough Council £Nil (2021: £10,000)

4. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Pre-School	158,360	785	159,145

Governance costs include the following fees paid to the independent examiner:

	31.3.22	31.3.21
	£	£
Independent examination	6,000	1,200
Accountancy services	9,600	4,360

Support costs, included in the above, are as follows:

	31.3.22	31.3.21
		Total
	Pre-School	activities
	£	£
Wages	101,662	98,116
Social security	1,803	1,325
Pensions	2,836	2,532
Other operating leases - rent	3,510	3,475
Rates and water	737	-
Telephone	1,080	1,072
Advertising	20	40
Computer costs	1,983	903
Travel	178	2
Catering and activities	10,603	5,661
Educational resources	3,206	1,665
Post & stationery	2,369	3,890
Cleaning	389	1,583
Repairs & maintenance	7,474	3,158
Carried forward	137,850	123,422

continued...

4. SUPPORT COSTS - continued

	31.3.22	31.3.21
		Total
	Pre-School	activities
	£	£
Brought forward	137,850	123,422
Entertaining	738	478
Professional fees	3,129	40
Insurance	1,041	-
Accountancy	15,600	5,560
Bank charges	2	9
Donations	-	45
Depreciation of tangible fixed assets	785	187
	159,145	129,741

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	101,662	98,116
Social security costs	1,803	1,325
Other pension costs	2,836	2,532
	106,301	101,973

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

	31.3.22	31.3.21
Staff	8	7

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-School	153,243
Investment income	93
Total	153,336
EXPENDITURE ON	
Raising funds	49

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Pre-School	129,741
Total	129,790
NET INCOME	23,546
RECONCILIATION OF FUNDS	
Total funds brought forward	61,833
TOTAL FUNDS CARRIED FORWARD	85,379

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	4,331	1,125	5,456
Additions	3,720	604	4,324
At 31 March 2022	8,051	1,729	9,780
DEPRECIATION			
At 1 April 2021	4,331	187	4,518
Charge for year	326	459	785
At 31 March 2022	4,657	646	5,303
NET BOOK VALUE			
At 31 March 2022	3,394	1,083	4,477
At 31 March 2021	-	938	938

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	18,273	6,848
Other debtors	26	-
	18,299	6,848

continued...

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Taxation and social security	(65)	612
Other creditors	6,887	1,500
	6,822	2,112

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	85,379	4,509	89,888
TOTAL FUNDS	85,379	4,509	89,888

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	164,445	(159,936)	4,509
TOTAL FUNDS	164,445	(159,936)	4,509

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	61,833	23,546	85,379
TOTAL FUNDS	61,833	23,546	85,379

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	153,336	(129,790)	23,546
TOTAL FUNDS	153,336	(129,790)	23,546

continued...

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	61,833	28,055	89,888
TOTAL FUNDS	61,833	28,055	89,888

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	317,781	(289,726)	28,055
TOTAL FUNDS	317,781	(289,726)	28,055

12. RELATED PARTY DISCLOSURES

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

REGISTERED CHARITY NUMBER: 299709

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2022

for

Brookside Preschool

Passmore Weeks and Richardson
A Xeinadin Company
2 Beacon End Courtyard
London Road, Stanway
Colchester
Essex
CO3 0NU

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

Brookside Preschool

Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

To enhance the development and education of the children, primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups.

Significant activities

We provide good quality childcare and facilities for the local community, as well as providing an After School Club and an out-of-term Holiday club, thus offering valued and extensive care that is available for all children for 2 to 11 years of age.

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

We continue to offer both funded and non-funded places for preschool children from the age of 2, as well as non-funded after school club. We continue to receive disadvantage funding which we put to good use in the learning environment, activities and experiences we offer the children in our care.

The preschool has undergone a refurbishment (Covid grant), and had a local company called the forestry who funded a project for our pre-school garden.

We have been lucky to be able to take part in a local charities project. We have had different fundraising events to secure the money to be able to take part in this event.

We have seen a stable period of staffing with a loyal, well established team continuing to support the children.

FINANCIAL REVIEW

Principal funding sources

Our main source of funds is through government funded children, this makes up the majority of the money that comes in, then after this is unfunded sessions for pre-schoolers and unfunded out of school care.

Reserves policy

Our policy is to try to maintain a balance of £20,000 in the reserve account for contingencies and risk factors. At the year end this reserve was in place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Pre-School Learning Alliance Constitution, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are appointed by the members of the committee of trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

299709

Principal address

18 All Saints Road
Ipswich
IP1 4DG

Report of the Trustees
for the Year Ended 31 March 2022

Independent Examiner
Mark Passmore MA (Cantab) FCA
Passmore Weeks and Richardson
A Xeinadin Company
2 Beacon End Courtyard
London Road, Stanway
Colchester
Essex
CO3 0NU

Approved by order of the board of trustees on 11 August 2023 and signed on its behalf by:

S O'Halloran - Trustee

Independent Examiner's Report to the Trustees of
Brookside Preschool

Independent examiner's report to the trustees of Brookside Preschool

I report to the charity trustees on my examination of the accounts of Brookside Preschool (the Trust) for the year ended 31 March 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.

Mark Passmore MA (Cantab) FCA
The Institute of Chartered Accountants in England and Wales

Passmore Weeks and Richardson
A Xeinadin Company
2 Beacon End Courtyard
London Road, Stanway
Colchester
Essex
CO3 0NU

Date: ....

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	3		
Pre-School		164,428	153,243
Investment income	2	17	93
Total		164,445	153,336
EXPENDITURE ON			
Raising funds		791	49
Charitable activities			
Pre-School		159,145	129,741
Total		159,936	129,790
NET INCOME		4,509	23,546
RECONCILIATION OF FUNDS			
Total funds brought forward		85,379	61,833
TOTAL FUNDS CARRIED FORWARD		89,888	85,379

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	8	4,477	938
CURRENT ASSETS			
Debtors	9	18,299	6,848
Cash at bank and in hand		73,934	79,705
		92,233	86,553
CREDITORS			
Amounts falling due within one year	10	(6,822)	(2,112)
NET CURRENT ASSETS		85,411	84,441
TOTAL ASSETS LESS CURRENT LIABILITIES		89,888	85,379
NET ASSETS		89,888	85,379
FUNDS	11		
Unrestricted funds		89,888	85,379
TOTAL FUNDS		89,888	85,379

The financial statements were approved by the Board of Trustees and authorised for issue on 11 August 2023 and were signed on its behalf by:

S O'Halloran - 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.

Fixtures and fittings	- 15% on cost
Computer equipment	- 33% on cost

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

Going concern
The trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis in preparing the annual financial statements.

continued...

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	17	93

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
		Total
	Pre-School	activities
	£	£
Grants	102,362	103,098
Fees	60,687	39,370
Other income	1,379	775
COVID grant	-	10,000
	164,428	153,243

COVID grants received, included in the above, are as follows:

Funding by Ipswich Borough Council £Nil (2021: £10,000)

4. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Pre-School	158,360	785	159,145

Governance costs include the following fees paid to the independent examiner:

	31.3.22	31.3.21
	£	£
Independent examination	6,000	1,200
Accountancy services	9,600	4,360

Support costs, included in the above, are as follows:

	31.3.22	31.3.21
		Total
	Pre-School	activities
	£	£
Wages	101,662	98,116
Social security	1,803	1,325
Pensions	2,836	2,532
Other operating leases - rent	3,510	3,475
Rates and water	737	-
Telephone	1,080	1,072
Advertising	20	40
Computer costs	1,983	903
Travel	178	2
Catering and activities	10,603	5,661
Educational resources	3,206	1,665
Post & stationery	2,369	3,890
Cleaning	389	1,583
Repairs & maintenance	7,474	3,158
Carried forward	137,850	123,422

continued...

4. SUPPORT COSTS - continued

	31.3.22 Pre-School £	31.3.21 Total activities £
Brought forward	137,850	123,422
Entertaining	738	478
Professional fees	3,129	40
Insurance	1,041	-
Accountancy	15,600	5,560
Bank charges	2	9
Donations	-	45
Depreciation of tangible fixed assets	785	187
	159,145	129,741

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

	31.3.22 £	31.3.21 £
Wages and salaries	101,662	98,116
Social security costs	1,803	1,325
Other pension costs	2,836	2,532
	106,301	101,973

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

	31.3.22	31.3.21
Staff	8	7

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-School	153,243
Investment income	93
Total	153,336
EXPENDITURE ON	
Raising funds	49

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Pre-School	129,741
Total	129,790
NET INCOME	23,546
RECONCILIATION OF FUNDS	
Total funds brought forward	61,833
TOTAL FUNDS CARRIED FORWARD	85,379

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	4,331	1,125	5,456
Additions	3,720	604	4,324
At 31 March 2022	8,051	1,729	9,780
DEPRECIATION			
At 1 April 2021	4,331	187	4,518
Charge for year	326	459	785
At 31 March 2022	4,657	646	5,303
NET BOOK VALUE			
At 31 March 2022	3,394	1,083	4,477
At 31 March 2021	-	938	938

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	18,273	6,848
Other debtors	26	-
	18,299	6,848

continued...

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Taxation and social security	(65)	612
Other creditors	6,887	1,500
	6,822	2,112

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	85,379	4,509	89,888
TOTAL FUNDS	85,379	4,509	89,888

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,445	(159,936)	4,509
TOTAL FUNDS	164,445	(159,936)	4,509

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	61,833	23,546	85,379
TOTAL FUNDS	61,833	23,546	85,379

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,336	(129,790)	23,546
TOTAL FUNDS	153,336	(129,790)	23,546

continued...

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	61,833	28,055	89,888
TOTAL FUNDS	61,833	28,055	89,888

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	317,781	(289,726)	28,055
TOTAL FUNDS	317,781	(289,726)	28,055

12. RELATED PARTY DISCLOSURES

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

BROOKSIDE PRESCHOOL

England & Wales - Charity number 299709

Accounts

REGISTERED CHARITY NUMBER: 299709

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2021

for

Brookside Preschool

Passmore Weeks and Richardson
Chartered Accountants
2 Beacon End Courtyard
London Road
Stanway
Colchester
Essex
CO3 0NU

Brookside Preschool

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

Brookside Preschool

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of the children, primarily under statutory school age, by encouraging parents to understand and provide for the needs of their children through community groups.

Significant activities

We provide good quality childcare and facilities for the local community, as well as providing an After School Club and an out-of-term Holiday club, thus offering valued and extensive care that is available for all children for 2 to 11 years of age.

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

The preschool has had a positive year considering the impact of Covid. We have still been running and open for keyworker parents during lockdown, homework was sent home for the children who were home schooling.

We continue to offer both funded and non-funded places for preschool children from the age of 2, as well as non-funded after school club. We continue to receive disadvantage funding which we put to good use in the learning environment, activities and experiences we offer the children in our care.

The preschool has undergone a refurbishment (Covid grant), and had a local company called the forestry who funded a project for our pre-school garden.

We have been lucky to be able to take part in a local charities project. We have had different fundraising events to secure the money to be able to take part in this event.

We have seen a stable period of staffing with a loyal, well established team continuing to support the children.

FINANCIAL REVIEW

Financial position

The pre-school is in a steady financial position given the impact of COVID-19. We received a £10,000 grant to assist to negate the impact of COVID-19, which was gratefully received.

Principal funding sources

Our main source of funds is through government funded children, this makes up the majority of the money that comes in, then after this is unfunded sessions for pre-schoolers and unfunded out of school care.

Reserves policy

Our policy is to try to maintain a balance of £20,000 in the reserve account for contingencies and risk factors. At the year end this reserve was in place.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Pre-School Learning Alliance Constitution, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are appointed by the members of the committee of trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
299709

Principal address
18 All Saints Road
Ipswich
IP1 4DG

Trustees
S O'Halloran
Ms H Waller
Ms R Fray (appointed 16.12.20)

Independent Examiner
Katherine Richardson
FCA CTA
Passmore Weeks and Richardson
Chartered Accountants
2 Beacon End Courtyard
London Road
Stanway
Colchester
Essex
CO3 0NU

Approved by order of the board of trustees on 15 January 2022 and signed on its behalf by:

S O'Halloran - Trustee

S O'Hall

Independent examiner's report to the trustees of Brookside Preschool
I report to the charity trustees on my examination of the accounts of Brookside Preschool (the Trust) for the year ended 31 March 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.

Katherine Richardson

Katherine Richardson
FCA CTA
Passmore Weeks and Richardson
Chartered Accountants
2 Beacon End Courtyard
London Road
Stanway
Colchester
Essex
CO3 0NU

Date: 21 January 2022

Brookside Preschool

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	-	810
Charitable activities	4		
Pre-School		153,243	163,564
Investment income	3	94	61
Total		153,337	164,435
EXPENDITURE ON			
Raising funds		50	52
Charitable activities			
Pre-School		129,741	138,165
Total		129,791	138,217
NET INCOME		23,546	26,218
RECONCILIATION OF FUNDS			
Total funds brought forward		61,833	35,615
TOTAL FUNDS CARRIED FORWARD		85,379	61,833

The notes form part of these financial statements

Brookside Preschool

Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	9	938	-
CURRENT ASSETS			
Debtors	10	6,848	4,655
Cash at bank and in hand		79,705	58,215
		86,553	62,870
CREDITORS			
Amounts falling due within one year	11	(2,112)	(1,037)
NET CURRENT ASSETS		84,441	61,833
TOTAL ASSETS LESS CURRENT LIABILITIES		85,379	61,833
NET ASSETS		85,379	61,833
FUNDS	12		
Unrestricted funds		85,379	61,833
TOTAL FUNDS		85,379	61,833

The financial statements were approved by the Board of Trustees and authorised for issue on 15 January 2022 and were signed on its behalf by:

S O'Halloran - Trustee

So'Halloran

The notes form part of these financial statements

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.

Fixtures and fittings	- 15% on cost
Computer equipment	- 33% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

Going concern

The trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis in preparing the annual financial statements.

continued...

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations, grants and legacies	-	810

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	94	61

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21	31.3.20
		Total
	Pre-School	activities
	£	£
Grants	103,098	114,135
Fees	39,370	48,003
Other income	775	1,426
COVID grant	10,000	-
	153,243	163,564

COVID grants received, included in the above, are as follows:

Funding by Ipswich Borough Council £10,000

5. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Pre-School	129,554	187	129,741

Governance costs include the following fees paid to the independent examiner:

	31.3.21	31.3.20
	£	£
Independent examination	1,200	0
Accountancy services	4,360	5,550

continued...

5. **SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	31.3.21	31.3.20
		Total
	Pre-School	activities
	£	£
Wages	98,116	95,948
Social security	1,325	1,464
Pensions	2,532	2,404
Other operating leases - rent	3,475	3,475
Rates and water	-	1,638
Telephone	1,072	933
Advertising	40	40
Computer costs	903	1,446
Travel	2	950
Catering and activities	5,661	9,352
Educational resources	1,665	1,474
Post & stationery	3,890	2,375
Cleaning	1,583	880
Repairs & maintenance	3,158	8,700
Entertaining	478	617
Professional fees	40	40
Accountancy	5,560	5,550
Bank charges	9	19
Donations	45	860
Depreciation of tangible fixed assets	187	-
	129,741	138,165

6. **TRUSTEES' REMUNERATION AND BENEFITS**

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

Trustees' expenses

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

7. **STAFF COSTS**

	31.3.21	31.3.20
	£	£
Wages and salaries	98,116	95,948
Social security costs	1,325	1,464
Other pension costs	2,532	2,404
	101,973	99,816

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

	31.3.21	31.3.20
Staff	7	7

continued...

7. STAFF COSTS - continued

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	810
Charitable activities	
Pre-School	163,564
Investment income	61
Total	164,435
EXPENDITURE ON	
Raising funds	52
Charitable activities	
Pre-School	138,165
Total	138,217
NET INCOME	26,218
RECONCILIATION OF FUNDS	
Total funds brought forward	35,615
TOTAL FUNDS CARRIED FORWARD	61,833

continued...

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	4,331	-	4,331
Additions	-	1,125	1,125
At 31 March 2021	4,331	1,125	5,456
DEPRECIATION			
At 1 April 2020	4,331	-	4,331
Charge for year	-	187	187
At 31 March 2021	4,331	187	4,518
NET BOOK VALUE			
At 31 March 2021	-	938	938
At 31 March 2020	-	-	-

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	6,848	4,655

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Taxation and social security	612	1,037
Other creditors	1,500	-
	2,112	1,037

12. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	61,833	23,546	85,379
TOTAL FUNDS	61,833	23,546	85,379

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,337	(129,791)	23,546
TOTAL FUNDS	153,337	(129,791)	23,546

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	35,615	26,218	61,833
TOTAL FUNDS	35,615	26,218	61,833

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,435	(138,217)	26,218
TOTAL FUNDS	164,435	(138,217)	26,218

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	35,615	49,764	85,379
TOTAL FUNDS	35,615	49,764	85,379

continued...

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	317,772	(268,008)	49,764
TOTAL FUNDS	317,772	(268,008)	49,764

13. RELATED PARTY DISCLOSURES

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