

# STOKE HILL PRE-SCHOOL GROUP

England & Wales · Charity number 800998

## Details

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**Other names** STOKE HILL COMMUNITY PLAYGROUP

**Status** Registered

**Legal form** Other

**Registered** 2015-07-22

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

## Contact

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**Address** 36 Salisbury Road  
Exeter  
EX4 6LU

**Phone** 01392426096

**Email** [ADMIN@STOKEHILLPRESCHOOL.CO.UK](mailto:ADMIN@STOKEHILLPRESCHOOL.CO.UK)

**Website** [www.stokehillpreschool.co.uk](http://www.stokehillpreschool.co.uk)

## Activities

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**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 education

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Devon

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31	£312,800	£261,000	-	-
2023-08-31	£312,877	£261,019	-	-
2022-08-31	£213,965	£211,970	-	-
2021-08-31	£147,782	£133,857	-	-
2020-08-31	£104,821	£116,815	-	-

## Trustees

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Name	Role	Appointed
<b>Carla Chapman</b>	Chair	2019-06-06
Dominic Carnell		2024-09-01
Louise Anne Winkler		2024-09-01
Phillip Bovey		2024-09-01
Sarah Helen Campain		2024-09-01

**STOKE HILL PRE-SCHOOL GROUP**

England & Wales - Charity number 800998

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# Accounts

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# Trustees' Annual Report for the period

Period start date: Day Month Year 2023  
 To  
 Period end date: Day Month Year 2024

## Section A Reference and administration details

Charity name: Stoke hill Preschool Group

Other names charity is known by:

Registered charity number (if any): 800998

Charity's principal address: 183a Mincinglake Road

Stoke Hill  
Exeter

Postcode: EX4 7DS

### 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 Carla Chapman	chair		
2 Phillip Bovey	Treasurer		
3 Louise Winkler	SGL		
4 Dominic Carnell			
5 Sarah Campain	Secretary		

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19			
20			

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Summary of the objects of the charity set out in its governing document**

The aims of the Preschool are to serve the community by providing high quality childcare and early education to all children aged 0-5 years. To provide a safe, stimulating environment where safeguarding is paramount at all times. Children have free flowing access both inside and out.

The Preschool opens 5 days a week 7.45am to 6pm

We have renovated our outdoor playground and garden to include secure fencing, maintained trees, hedges, shrubs, herbs and flowers which has become a daily part of the children's curriculum therefore enhancing their learning and development of the

**Section C Objectives and activities**

- You may choose to include additional information, where relevant, about:
  - policies and procedures adopted for the induction and training of trustees;
  - the charity's organisational structure and any wider network with which the charity works;
  - relationship with any related parties;
  - trustees' consideration of major risks and the system and procedures to manage them.

**Additional governance issues (Optional information)**


Type of governing document (eg trust deed, constitution)

How the charity is constituted (eg trust association company)

Trustee selection methods (eg appointed by electors by Elected)

**Description of the charity's trusts**

**Section B Structure, governance and management**

Names and addresses of advisers (Optional information)		
Type of adviser	Name	Address

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

natural world around them. They learn how to look after their environment. Last summer we collected the fruits from our trees and turned them into food which the children enjoyed for their daily puddings. We have transformed a section of our garden and built a road area for the children to learn about road safety and enjoy riding their vehicles around the road.

We have employed 3 apprentices who are at various stages within their course but are fully enjoying the process and contributing to the local area while learning a skill. We are maintaining our free breakfast service to our children each morning while they access fresh fruit and milk, cereal and toast. We have improved our vegetarian lunch time menu accessed now by 100% of children each day and offer a healthy cooked snack at 4pm to all who attend until 6pm

To sustain the growth of the school we have begun a new project where we are building an office to accommodate another staff member onto the administrative team. This year we have completed the decking.

Two years ago we achieved our 4<sup>th</sup> consecutive outstanding Ofsted report and continue to strive to implement the highest quality of education and care.

We have 2 classrooms which have been full for 2 consecutive years. We have a very good reputation as an outstanding Preschool and Day Nursery and we work extremely hard to maintain that each day.

We are a thriving Preschool and Day Nursery serving the local community in a variety of wonderful ways where everyone is able to participate.

Parents thoroughly enjoy getting involved with the school and events bringing skills such as painting, singing, poetry, gardening and cooking to the children attending. In 2023 we teamed up with a local poet who painted and mural reflecting the very diverse setting that we are.

We regularly enrol children for a particular length of time to accommodate their parents accessing the local university while carrying out or finishing their studies. This affords our school to become rich in diversity, culture, race and religion and we learn and celebrate this through talking, cooking, arts and crafts and having fun.

- You may choose to include further statements, where relevant, about:
- policy on grantmaking;
  - policy programme related investment;
  - contribution made by volunteers.

**Additional details of objectives and activities (Optional information)**

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

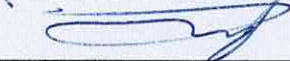
We have achieved various fundraising events across the 2 years including family trips, local community events such as coffee mornings and tea and cake drop ins. Summer 2022 we held a summer fete for all the children and community alike which was a great success. Christmas 2023 we teamed up with Age concern and our own parents and managed to produce and deliver 20 Christmas boxes to our local lonely elderly residents.

We have more staff employed than ever before including 3 apprentices. We all hold the relevant mandatory qualifications and eager to strive to accomplish more training to be able to put back into the community and charity preschool.

Summary of the main achievements of the charity during the year

27/06/25

Date

	TREASURER	Position (eg Secretary, Chair, etc)
	MR PHILIP BOVEY	Full name(s)
		Signature(s)

Signed on behalf of the charity's trustees

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

**Section G Declaration**

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**Section F Other optional information**

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- You may choose to include additional information, where relevant about:
- the charity's principal sources of funds (including any fundraising);
  - how expenditure has supported the key objectives of the charity;
  - investment policy and objectives including any ethical investment policy adopted.

Further financial review details (Optional information)

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Details of any funds materially in deficit

Brief statement of the charity's policy on reserves

The preschool aims to hold sufficient financial reserves to meet redundancy obligations and sustain the preschool if income falls below the expected level.

**Section E Financial review**

Charity registration number: 800998

# Stoke Hill Pre-School Group

Annual Report and Financial Statements  
for the Year Ended 31 August 2024

## **Stoke Hill Pre-School Group**

### **Contents (continued)**

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## **Stoke Hill Pre-School Group**

### **Reference and Administrative Details**

<b>Chairman</b>	Carla Chapman
<b>Trustees</b>	Carla Chapman Mrs Louise Winkler Mrs Sarah Campain Mr Phillip Bovey Mr Dominic Carnell
<b>Charity Registration Number</b>	800998
<b>Principal Office</b>	36 Salisbury Road Exeter Devon EX4 6LU
<b>Independent Examiner</b>	Thompson Jenner LLP 1 Colleton Crescent Exeter Devon EX2 4DG

## Stoke Hill Pre-School Group

### Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2024.

#### **Objectives and activities**

##### *Objects and aims*

The aims of the pre-school/day nursery are to serve the community by providing high quality childcare and early education to all children aged 0-5 years.

To provide a safe, stimulating environment where safeguarding is paramount at all times. Children have free flowing access both inside and out.

The gardens provide a variety of learning opportunities including gross motor skills, creative and thinking skills and enhancing their knowledge and understanding of the world.

##### *Public benefit*

The pre-school is open 5 days a week from 7:45am to 6:00pm.

Parents and carers can access this facility as the sessions offer flexibility to meet their individual needs. We open at 7:45 which is inclusive of breakfast club and finish at 6pm. Daily hot meals are available. We also provide morning and afternoon sessions (with lunch).

Parental involvement takes place in a variety of ways. Parents can join the committee and actively participate within the overall running of the pre-school / day nursery. Parents are encouraged to share their skills such as taking part in a weekly rota such as gardening, singing, talking about professions, baking etc.

We serve a wide range of cultural backgrounds and implement opportunities to include all race, religion, means and ability.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Financial review**

At the end of the year the charity held £108,933 (2023:£78,391) of unrestricted funds.

##### *Policy on reserves*

The pre-school/day nursery aims to hold sufficient financial reserves to meet redundancy obligations and sustain the pre-school if income falls below the expected level.

The trustees consider that unrestricted reserves of £108,933 are appropriate to cover unexpected costs and meet the charity's needs.

## **Stoke Hill Pre-School Group**

### **Trustees' Report (continued)**

#### **Achievements and performance**

We have renovated our outdoor playground and garden to include secure fencing, maintained trees, hedges, shrubs, herbs and flowers which has become a daily part of the children's curriculum therefore enhancing their learning and development of the natural world around them. They learn how to look after their environment.

Last summer we collected the fruits from our trees and turned them into food which the children enjoyed for their daily puddings. We have transformed a section of our garden and built a road area for the children to learn about road safety and enjoy riding their vehicles around the road.

We have employed 3 apprentices who are at various stages within their course but are fully enjoying the process and contributing to the local area while learning a skill.

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We have 2 classrooms which have been full for 2 consecutive years. We have a very good reputation as an outstanding Preschool and Day Nursery and we work extremely hard to maintain that each day.

We have achieved various fundraising events across the year including family trips, local community events such as coffee mornings and tea and cake drop in's. Christmas 2023 we teamed up with Age concern and our own parents and managed to produce and deliver 20 Christmas boxes to our local lonely elderly residents.

We are a thriving Preschool and Day Nursery serving the local community in a variety of wonderful ways where everyone is able to participate.

Parents thoroughly enjoy getting involved with the school and events bringing skills such as painting, singing, poetry, gardening and cooking to the children attending. We teamed up with a local poet who painted and mural reflecting the very diverse setting that we are.

We regularly enrol children for a particular length of time to accommodate their parents accessing the local university while carrying out or finishing their studies. This affords our school to become rich in diversity, culture, race and religion and we learn and celebrate this through talking, cooking, arts and crafts and having fun.

## Stoke Hill Pre-School Group

### Statement of Trustees' Responsibilities

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

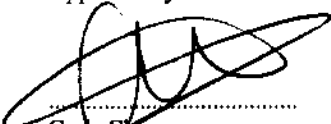
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 23/06/2025 and signed on its behalf by:

  
.....  
Carla Chapman  
Chairman and trustee

## Stoke Hill Pre-School Group

### Independent Examiner's Report to the trustees of Stoke Hill Pre-School Group

I report to the trustees on my examination of the accounts of Stoke Hill Pre-School Group for the year ended 31 August 2024.

#### Responsibilities and basis of report

As the charity trustees of Stoke Hill Pre-School Group 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 Stoke Hill Pre-School Group's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

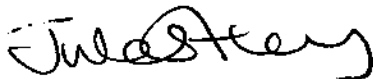
#### Independent examiner's statement

Since Stoke Hill Pre-School Group's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCA, which is one of the listed bodies.

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 Stoke Hill Pre-School Group 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 accounting 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.



Jonathan Westley  
FCA

1 Colleton Crescent  
Exeter  
Devon  
EX2 4DG

Date: 23.06.2025

## Stoke Hill Pre-School Group

### Statement of Financial Activities for the Year Ended 31 August 2024

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	141,795	141,795
Charitable activities	3	226,237	226,237
Investment income	4	71	71
Total income		<u>368,103</u>	<u>368,103</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(337,561)</u>	<u>(337,561)</u>
Total expenditure		<u>(337,561)</u>	<u>(337,561)</u>
Net income		<u>30,542</u>	<u>30,542</u>
Net movement in funds		30,542	30,542
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>78,391</u>	<u>78,391</u>
Total funds carried forward	15	<u>108,933</u>	<u>108,933</u>
		<b>Unrestricted funds £</b>	<b>Total 2023 £</b>
	<b>Note</b>		
<b>Income and Endowments from:</b>			
Donations and legacies	2	94,730	94,730
Charitable activities		218,103	218,103
Investment income	4	44	44
Total income		<u>312,877</u>	<u>312,877</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(261,019)</u>	<u>(261,019)</u>
Total expenditure		<u>(261,019)</u>	<u>(261,019)</u>
Net income		<u>51,858</u>	<u>51,858</u>
Net movement in funds		51,858	51,858
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>26,533</u>	<u>26,533</u>
Total funds carried forward	15	<u>78,391</u>	<u>78,391</u>

All of the charity's activities derive from continuing operations during the above two periods.


The funds breakdown for 2023 is shown in note 15.

The notes on pages 8 to 17 form an integral part of these financial statements.

**Stoke Hill Pre-School Group**  
**(Registration number: 800998)**  
**Balance Sheet as at 31 August 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	26,581	6,929
<b>Current assets</b>			
Debtors	12	734	2,494
Cash at bank and in hand	13	<u>83,765</u>	<u>70,656</u>
		84,499	73,150
<b>Creditors: Amounts falling due within one year</b>	14	<u>(2,147)</u>	<u>(1,688)</u>
<b>Net current assets</b>		<u>82,352</u>	<u>71,462</u>
<b>Net assets</b>		<u>108,933</u>	<u>78,391</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>108,933</u>	<u>78,391</u>
<b>Total funds</b>	15	<u>108,933</u>	<u>78,391</u>

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 23/06/2025 and signed on their behalf by:



.....  
 Carla Chapman  
 Chairman and trustee

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Stoke Hill Pre-School Group meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### ***Investment income***

Investment income is recognised on a receivable basis.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Not depreciated
Property, plant and equipment	20% straight line

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Grants, including capital grants;			
Government grants	141,795	141,795	94,730
	141,795	141,795	94,730

#### 3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Fees	222,433	222,433	213,413
Lunch income	1,764	1,764	2,246
Admin Income	2,040	2,040	1,893
Sundry Income	-	-	551
	226,237	226,237	218,103

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### 4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income:			
Interest receivable on bank deposits	71	71	44

#### 5 Expenditure on charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Salaries and staff costs	281,244	281,244	220,330
Food	124	124	111
Insurance	2,561	2,561	2,566
Utilities	6,820	6,820	6,091
Play materials, equipment & consumables	12,784	12,784	14,427
Administrative costs	5,865	5,865	5,715
Daycare	3,836	3,836	4,655
Building repairs and gardening	12,036	12,036	6,582
Governance costs	1,080	1,080	-
Legal and professional costs	2,158	2,158	-
Advertising and marketing costs	3,100	3,100	-
Rent	800	800	-
Bank charges	434	434	-
Depreciation	4,719	4,719	542
	337,561	337,561	261,019

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	1,080	1,080
	<u>1,080</u>	<u>1,080</u>

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	258,912	210,897
Social security costs	10,940	6,690
Pension costs	3,530	2,743
Other staff costs	7,862	-
	<u>281,244</u>	<u>220,330</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Staff	<u>16</u>	<u>14</u>

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £48,302 (2023 - £43,031).

#### 9 Independent examiner's remuneration

	2024 £
Examination of the financial statements	<u>1,080</u>

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### 11 Tangible fixed assets

	Land and buildings £	Other tangible fixed asset £	Total £
<b>Cost</b>			
At 1 September 2023	1	7,470	7,471
Additions	-	24,371	24,371
At 31 August 2024	<u>1</u>	<u>31,841</u>	<u>31,842</u>
<b>Depreciation</b>			
At 1 September 2023	-	542	542
Charge for the year	-	4,719	4,719
At 31 August 2024	<u>-</u>	<u>5,261</u>	<u>5,261</u>
<b>Net book value</b>			
At 31 August 2024	<u>1</u>	<u>26,580</u>	<u>26,581</u>
At 31 August 2023	<u>1</u>	<u>6,928</u>	<u>6,929</u>

Included within the net book value of land and buildings above is £Nil (2023 - £Nil) in respect of freehold land and buildings and £1 (2023 - £1) in respect of leaseholds.

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### 12 Debtors

	2024 £	2023 £
Prepayments	<u>734</u>	<u>2,494</u>
	<u>734</u>	<u>2,494</u>

#### 13 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	-	178
Cash at bank	<u>83,765</u>	<u>70,478</u>
	<u>83,765</u>	<u>70,656</u>

#### 14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>2,147</u>	<u>1,688</u>
	<u>2,147</u>	<u>1,688</u>

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### 15 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2024 £
<b>Unrestricted funds</b>					
General	71,462	368,103	(337,561)	(19,652)	82,352
Designated	6,929	-	-	19,652	26,581
<b>Total funds</b>	<u>78,391</u>	<u>368,103</u>	<u>(337,561)</u>	<u>-</u>	<u>108,933</u>
	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2023 £
<b>Unrestricted funds</b>					
General	26,532	312,877	(261,019)	(6,928)	71,462
Designated	1	-	-	6,928	6,929
<b>Total funds</b>	<u>26,533</u>	<u>312,877</u>	<u>(261,019)</u>	<u>-</u>	<u>78,391</u>

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### 16 Analysis of net assets between funds

	Unrestricted funds		Total funds at
	General £	Designated £	31 August 2024 £
Tangible fixed assets	-	26,581	26,581
Current assets	84,499	-	84,499
Current liabilities	(2,147)	-	(2,147)
<b>Total net assets</b>	<b>82,352</b>	<b>26,581</b>	<b>108,933</b>

	Unrestricted funds		Total funds at
	General £	Designated £	31 August 2023 £
Tangible fixed assets	-	6,929	6,929
Current assets	73,150	-	73,150
Current liabilities	(1,688)	-	(1,688)
<b>Total net assets</b>	<b>71,462</b>	<b>6,929</b>	<b>78,391</b>

#### 17 Related party transactions

During the year the charity made the following related party transactions:

##### S Doyle

S Doyle is an employee of Stoke Hill Pre-School. £8,313 (2023: £Nil) of expenses for nursery running costs were reimbursed to S Doyle during the year. At the balance sheet date the amount due to/from S Doyle was £Nil (2023:£Nil).

**Stoke Hill Pre-School Group**

**Independent Examiner's Report to the trustees of Stoke Hill Pre-School Group**

I report to the trustees on my examination of the accounts of Stoke Hill Pre-School Group for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity trustees of Stoke Hill Pre-School Group 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 Stoke Hill Pre-School Group's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

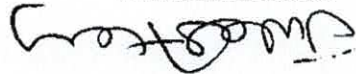
**Independent examiner's statement**

Since Stoke Hill Pre-School Group's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCA, which is one of the listed bodies.

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 Stoke Hill Pre-School Group 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 accounting 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.



Jonathan Westley  
FCA

1 Colleton Crescent

Exeter

Devon

EX2 4DG

Date: 23.06.2025

**STOKE HILL PRE-SCHOOL GROUP**

England & Wales - Charity number 800998

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# Accounts

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# Trustees' Annual Report for the period

Period start date: Day Month Year2022 To Day Month Year2023  
 Period end date: Day Month Year2023

## Section A Reference and administration details

Charity name: Stoke hill Preschool Group

Other names charity is known by:

Registered charity number (if any): 800998

Charity's principal address: 183a Mincinglake Road, Stoke Hill, Exeter

Postcode: EX4 7DS

### 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 Carla Chapman	chair		
2 Corrie Furzer	Treasurer		
3 Denise Ash	Secretary		
4 Kate Bauer			

5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Summary of the objects of the charity set out in its governing document**

The aims of the Preschool are to serve the community by providing high quality childcare and early education to all children aged 0-5 years. To provide a safe, stimulating environment where safeguarding is paramount at all times. Children have free flowing access both inside and out.

The Preschool opens 5 days a week 7.45am to 6pm

We have renovated our outdoor playground and garden to include secure fencing, maintained trees, hedges, shrubs, herbs and flowers which has become a daily part of the children's curriculum therefore enhancing their learning and development of the

**Section C Objectives and activities**

- You may choose to include additional information, where relevant, about:
  - policies and procedures adopted for the induction and training of trustees;
  - the charity's organisational structure and any wider network with which the charity works;
  - relationship with any related parties;
  - trustees' consideration of major risks and the system and procedures to manage them.

**Additional governance issues (Optional information)**

		Elected

Type of governing document (eg. trust deed, constitution)

How the charity is constituted (eg. trust, association, company)

Trustee selection methods (eg. appointed by, elected by)

**Description of the charity's trusts**

**Section B Structure, governance and management**

Name of adviser	Name	Address

Names and addresses of advisers (Optional information)

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

natural world around them. They learn how to look after their environment. Last summer we collected the fruits from our trees and turned them into food which the children enjoyed for their daily puddings. We have transformed a section of our garden and built a road area for the children to learn about road safety and enjoy riding their vehicles around the road.

We have employed 3 apprentices who are at various stages within their course but are fully enjoying the process and contributing to the local area while learning a skill. We are maintaining our free breakfast service to our children each morning while they access fresh fruit and milk, cereal and toast. We have improved our vegetarian lunch time menu accessed now by 100% of children each day and offer a healthy cooked snack at 4pm to all who attend until 6pm

To sustain the growth of the school we have begun a new project where we are building an office to accommodate another staff member onto the administrative team. This year we have completed the decking.

Last year we achieved our 4<sup>th</sup> consecutive outstanding Ofsted report and continue to strive to implement the highest quality of education and care.

We have 2 classrooms which have been full for 2 consecutive years. We have a very good reputation as an outstanding Preschool and Day Nursery and we work extremely hard to maintain that each day.

We are a thriving Preschool and Day Nursery serving the local community in a variety of wonderful ways where everyone is able to participate.

Parents thoroughly enjoy getting involved with the school and events bringing skills such as painting, singing, poetry, gardening and cooking to the children attending. In 2023 we teamed up with a local poet who painted and mural reflecting the very diverse setting that we are.

We regularly enrol children for a particular length of time to accommodate their parents accessing the local university while carrying out or finishing their studies. This affords our school to become rich in diversity, culture, race and religion and we learn and celebrate this through talking, cooking, arts and crafts and having fun.

- You may choose to include further statements, where relevant, about:
- policy on grantmaking;
  - policy programme related investment;
  - contribution made by volunteers.

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**Additional details of objectives and activities (Optional information)**

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

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Summary of the main achievements of the charity during the year

We have achieved various fundraising events across the 2 years including family trips, local community events such as coffee mornings and tea and cake drop in's. Summer 2022 we held a summer fete for all the children and community alike which was a great success. Christmas 2023 we teamed up with Age concern and our own parents and managed to produce and deliver 20 Christmas boxes to our local lonely elderly residents.

We have more staff employed than ever before including 3 apprentices. We all hold the relevant mandatory qualifications and eager to strive to accomplish more training to be able to put back into the community and charity preschool.

27/6/24

Date

	CHAIR	Position (eg Secretary, Chair, etc)
	CAROL CHAPMAN	Full name(s)
		Signature(s)

Signed on behalf of the charity's trustees

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

### Declaration

### Section G

[Empty box for Section G content]

### Other optional information

### Section F

[Empty box for Section F content]

- You may choose to include additional information, where relevant about:
  - the charity's principal sources of funds (including any fundraising);
  - how expenditure has supported the key objectives of the charity;
  - investment policy and objectives including any ethical investment policy adopted.

Further financial review details (Optional information)

	The preschool aims to hold sufficient financial reserves to meet redundancy obligations and sustain the preschool if income falls below the expected level.

Details of any funds materially in deficit

Brief statement of the charity's policy on reserves

### Financial review

### Section E

Charity registration number: 800998

# Stoke Hill Pre-School Group

Annual Report and Financial Statements

for the Year Ended 31 August 2023

## Stoke Hill Pre-School Group

### Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
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Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

## **Stoke Hill Pre-School Group**

### **Reference and Administrative Details**

<b>Chairman</b>	Carla Chapman
<b>Trustees</b>	Kate Bauer Carla Chapman Denise Ash
<b>Charity Registration Number</b>	800998
<b>Principal Office</b>	183a Mincinglake Road Stoke Hill Exeter Devon EX4 7DS
<b>Independent Examiner</b>	Thompson Jenner LLP 1 Colleton Crescent Exeter Devon EX2 4DG

## **Stoke Hill Pre-School Group**

### **Trustees' Report**

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

#### **Objectives and activities**

##### ***Objects and aims***

The aims of the pre-school/day nursery are to serve the community by providing high quality childcare and early education to all children aged 0-5 years.

To provide a safe, stimulating environment where safeguarding is paramount at all times. Children have free flowing access both inside and out.

The gardens provide a variety of learning opportunities including gross motor skills, creative and thinking skills and enhancing their knowledge and understanding of the world.

##### ***Public benefit***

The pre-school is open 5 days a week from 7:45am to 6:00pm.

Parents and carers can access this facility as the sessions offer flexibility to meet their individual needs. We open at 7:45 which is inclusive of breakfast club and finish at 6pm. Daily hot meals are available. We also provide morning and afternoon sessions (with lunch).

Parental involvement takes place in a variety of ways. Parents can join the committee and actively participate within the overall running of the pre-school / day nursery. Parents are encouraged to share their skills such as taking part in a weekly rota such as gardening, singing, talking about professions, baking etc.

We serve a wide range of cultural backgrounds and implement opportunities to include all race, religion, means and ability.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Stoke Hill Pre-School Group**

### **Trustees' Report (continued)**

#### **Achievements and performance**

We have renovated our outdoor playground and garden to include secure fencing, maintained trees, hedges, shrubs, herbs and flowers which has become a daily part of the children's curriculum therefore enhancing their learning and development of the natural world around them. They learn how to look after their environment.

Last summer we collected the fruits from our trees and turned them into food which the children enjoyed for their daily puddings. We have transformed a section of our garden and built a road area for the children to learn about road safety and enjoy riding their vehicles around the road.

We have employed 3 apprentices who are at various stages within their course but are fully enjoying the process and contributing to the local area while learning a skill.

We are maintaining our free breakfast service to our children each morning while they access fresh fruit and milk, cereal and toast. We have improved our vegetarian lunch time menu accessed now by 100% of children each day and offer a healthy cooked snack at 4pm to all who attend until 6pm.

To sustain the growth of the school, we have begun a new project where we are building an office to accommodate another staff member onto the administrative team. This year we have completed the decking.

Last year we achieved our 4th consecutive outstanding Ofsted report and continue to strive to implement the highest quality of education and care.

We have 2 classrooms which have been full for 2 consecutive years. We have a very good reputation as an outstanding Preschool and Day Nursery and we work extremely hard to maintain that each day.

We have achieved various fundraising events across the year including family trips, local community events such as coffee mornings and tea and cake drop in's. Summer 2022 we held a summer fete for all the children and community alike which was a great success.

We are a thriving Preschool and Day Nursery serving the local community in a variety of wonderful ways where everyone is able to participate.

Parents thoroughly enjoy getting involved with the school and events bringing skills such as painting, singing, poetry, gardening and cooking to the children attending. In 2023 we teamed up with a local poet who painted and mural reflecting the very diverse setting that we are.

We regularly enrol children for a particular length of time to accommodate their parents accessing the local university while carrying out or finishing their studies. This affords our school to become rich in diversity, culture, race and religion and we learn and celebrate this through talking, cooking, arts and crafts and having fun.

#### **Financial review**

At the end of the period the charity held £78,391 of unrestricted funds (2022: £26,532.)

## **Stoke Hill Pre-School Group**

### **Trustees' Report (continued)**

#### ***Policy on reserves***

The pre-school/day nursery aims to hold sufficient financial reserves to meet redundancy obligations and sustain the pre-school if income falls below the expected level.

The trustees consider that unrestricted reserves of £78,391 are appropriate to cover unexpected costs and meet the charity's needs.

## Stoke Hill Pre-School Group

### Statement of Trustees' Responsibilities

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

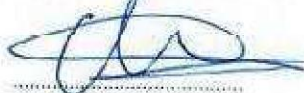
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 25/06/2024 and signed on its behalf by:



.....  
Carla Chapman  
Chairman and trustee

## Stoke Hill Pre-School Group

### Independent Examiner's Report to the trustees of Stoke Hill Pre-School Group

I report to the trustees on my examination of the accounts of Stoke Hill Pre-School Group for the year ended 31 August 2023.

#### Responsibilities and basis of report

As the charity trustees of Stoke Hill Pre-School Group 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 Stoke Hill Pre-School Group's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

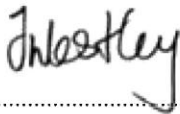
#### Independent examiner's statement

Since Stoke Hill Pre-School Group's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCA, which is one of the listed bodies.

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 Stoke Hill Pre-School Group 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 accounting 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.



.....  
Jonathan Westley  
FCA

1 Colleton Crescent  
Exeter  
Devon  
EX2 4DG

27 June 2024

## Stoke Hill Pre-School Group

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

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	94,730	94,730
Charitable activities	3	218,103	218,103
Investment income	4	44	44
Total income		312,877	312,877
<b>Expenditure on:</b>			
Charitable activities	5	(261,019)	(261,019)
Total expenditure		(261,019)	(261,019)
Net income		51,858	51,858
Net movement in funds		51,858	51,858
<b>Reconciliation of funds</b>			
Total funds brought forward		26,533	26,533
Total funds carried forward	14	78,391	78,391
	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	89,324	89,324
Charitable activities		124,639	124,639
Investment income	4	1	1
Total income		213,964	213,964
<b>Expenditure on:</b>			
Charitable activities	5	(211,970)	(211,970)
Total expenditure		(211,970)	(211,970)
Net income		1,994	1,994
Net movement in funds		1,994	1,994
<b>Reconciliation of funds</b>			
Total funds brought forward		24,539	24,539
Total funds carried forward	14	26,533	26,533

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 14.

**Stoke Hill Pre-School Group**  
**(Registration number: 800998)**  
**Balance Sheet as at 31 August 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	6,929	1
<b>Current assets</b>			
Debtors	11	2,494	-
Cash at bank and in hand	12	<u>70,656</u>	<u>26,532</u>
		73,150	26,532
<b>Creditors: Amounts falling due within one year</b>	13	<u>(1,688)</u>	-
<b>Net current assets</b>		<u>71,462</u>	<u>26,532</u>
<b>Net assets</b>		<u>78,391</u>	<u>26,533</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>78,391</u>	<u>26,533</u>
<b>Total funds</b>	14	<u>78,391</u>	<u>26,533</u>

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 25/06/2024, and signed on their behalf by:

  
 .....  
 Cadd Chapman  
 Chairman and trustee

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Stoke Hill Pre-School Group meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### ***Investment income***

Investment income is recognised on a receivable basis.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land and buildings	Not depreciated
Property, plant and equipment	20% straight line

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## **Stoke Hill Pre-School Group**

### **Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)**

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Grants, including capital grants; Government grants	94,730	94,730
<b>Total for 2023</b>	94,730	94,730
<b>Total for 2022</b>	89,324	89,324

#### 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Fees	213,413	213,413
Lunch income	2,246	2,246
Admin Income	1,893	1,893
Sundry Income	551	551
<b>Total for 2023</b>	218,103	218,103
<b>Total for 2022</b>	124,639	124,639

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	44	44
<b>Total for 2023</b>	44	44
<b>Total for 2022</b>	1	1

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 5 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Salaries and staff costs	220,330	220,330
Food	111	111
Insurance	2,566	2,566
Utilities	6,091	6,091
Play materials, equipment & consumables	14,427	14,427
Administrative costs	5,715	5,715
Daycare	4,655	4,655
Building repairs and gardening	6,582	6,582
Governance costs	542	542
<b>Total for 2023</b>	261,019	261,019
<b>Total for 2022</b>	211,970	211,970

#### 6 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Depreciation, amortisation and other similar costs	542	542
<b>Total for 2023</b>	542	542
<b>Total for 2022</b>	-	-

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	210,897	165,080
Social security costs	6,690	6,021
Pension costs	2,743	1,920
	220,330	173,021

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Staff	14	8

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £43,031 (2022 - £39,655).

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Land and buildings £	Other tangible fixed asset £	Total £
<b>Cost</b>			
At 1 September 2022	1	-	1
Additions	-	7,470	7,470
At 31 August 2023	1	7,470	7,471
<b>Depreciation</b>			
Charge for the year	-	542	542
At 31 August 2023	-	542	542
<b>Net book value</b>			
At 31 August 2023	1	6,928	6,929
At 31 August 2022	1	-	1

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

Included within the net book value of land and buildings above is £Nil (2022 - £Nil) in respect of freehold land and buildings and £1 (2022 - £1) in respect of leaseholds.

#### 11 Debtors

	2023 £	2022 £
Prepayments	2,494	-
	2,494	-
	2,494	-

#### 12 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	178	27
Cash at bank	70,478	26,505
	70,656	26,532
	70,656	26,532

#### 13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,688	-
	1,688	-
	1,688	-

#### 14 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2023 £
<b>Unrestricted funds</b>					
General	26,532	312,877	(261,019)	(6,928)	71,462
Designated	1	-	-	6,928	6,929
<b>Total funds</b>	26,533	312,877	(261,019)	-	78,391

## Stoke Hill Pre-School Group

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
<b>Unrestricted funds</b>				
General	24,538	213,964	(211,970)	26,532
Designated	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>
<b>Total funds</b>	<u><u>24,539</u></u>	<u><u>213,964</u></u>	<u><u>(211,970)</u></u>	<u><u>26,533</u></u>

#### 15 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 August 2023 £
	General £	Designated £	
Tangible fixed assets	-	6,929	6,929
Current assets	73,150	-	73,150
Current liabilities	<u>(1,688)</u>	<u>-</u>	<u>(1,688)</u>
Total net assets	<u><u>71,462</u></u>	<u><u>6,929</u></u>	<u><u>78,391</u></u>

	Unrestricted funds		Total funds at 31 August 2022 £
	General £	Designated £	
Tangible fixed assets	-	1	1
Current assets	<u>26,532</u>	<u>-</u>	<u>26,532</u>
Total net assets	<u><u>26,532</u></u>	<u><u>1</u></u>	<u><u>26,533</u></u>

#### 16 Related party transactions

There were no related party transactions in the year.

**Stoke Hill Hill Pre-School Group**

**Independent Examiner's Report to the trustees of Stoke Hill Hill Pre-School Group**

I report to the trustees on my examination of the accounts of Stoke Hill Hill Pre-School Group for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the charity trustees of Stoke Hill Hill Pre-School Group 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 Stoke Hill Hill Pre-School Group's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

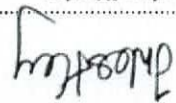
**Independent examiner's statement**

Since Stoke Hill Hill Pre-School Group's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCA, which is one of the listed bodies.

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 Stoke Hill Hill Pre-School Group 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 accounting 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.



Jonathan Westley  
FCA

1 Colleton Crescent  
Exeter  
Devon  
EX2 4DG

27 June 2024

**STOKE HILL PRE-SCHOOL GROUP**

England & Wales - Charity number 800998

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# Accounts

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# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/  
members of

Stoke Mill Pre - School

On accounts for the year  
ended

31 August 2022

Charity no  
(if any) 800998

Set out on pages

3 - 4

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended D31/08/2022/YY.

**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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**  
I have completed my examination. I confirm that no material matters have come to my attention ~~(which you think it is reasonable to say)~~ in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

*JW087tey*

Date: 07/06/2023

Name:

Jonathan Westley

Relevant professional  
qualification(s) or body  
(if any):

FCA

Address:

1 Colleton Crescent

Exeter

EX2 4DG

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Item	Details	Materiality	Notes
1	...	...	...
2	...	...	...
3	...	...	...
4	...	...	...
5	...	...	...
6	...	...	...
7	...	...	...
8	...	...	...
9	...	...	...
10	...	...	...

**STOKE HILL PRE-SCHOOL GROUP**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**UNRESTRICTED FUNDS**

	Year ended 31 August 2022	Year ended 31 August 2021
	£	£
<b>RECEIPTS</b>		
Fees	120,404.73	61,582.75
E Y Grant	86,824.03	79,798.64
Sundry income	214.06	3,020.00
Interest received	2.28	0.48
Lunch income	2,479.54	2,604.85
Admin income	1,540.00	775.00
Apprenticeship	2,500.00	0.00
	<u>213,964.64</u>	<u>147,781.72</u>

<b>PAYMENTS</b>	173,021.19	111,603.43
Salaries and staff costs	18.79	6.87
Food	0.00	2,067.42
Insurance	5,438.56	3,417.49
Utilities	10,729.53	5,646.66
Play materials, equipment & consumables	3,336.67	4,433.92
Administrative costs	3,700.42	1,672.89
Daycare	15,724.60	5,008.79
Building repairs and gardening	<u>211,969.76</u>	<u>113,857.47</u>

<b>NET OF RECEIPTS/PAYMENTS</b>	<b>1,994.88</b>	<b>13,924.25</b>
Cash funds as at 31 August 2021	<u>£24,536.65</u>	<u>£10,612.40</u>
Cash funds as at 31 August 2022	<u>£26,531.53</u>	<u>£24,536.65</u>

STOKE HILL PRE-SCHOOL GROUP

STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31 AUGUST 2022

	Unrestricted	Unrestricted
	31 August 2022	31 August 2021
	£	£
Bank current account	15,915.96	13,811.01
Fundraising account	5,739.39	5,739.39
Bank saving account	4,849.79	4,847.03
Cash in hand	26.39	138.74
Prepayments		
	<u>£26,531.53</u>	<u>£24,536.65</u>

The accounts were approved by the Trustees on 31/5/23 and signed on their behalf by:

Carla Chapman



**Trustees' Annual Report for the period**

	Period start date	Period end date	
From	Day01   MO9month   Y2021 ear	To	Day31 08   Month   Year 2022

**Section A Reference and administration details**

Charity name Stoke Hill Preschool

Other names charity is known by [ ]

Registered charity number (if any) 8009998

Charity's principal address

183a Mincinglake road

Stoke Hill

Exeter

Postcode EX4 7DS

**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	Carla Chapman	Chairman		
2	Corries Furzer	Treasurer		
3	Denise Ash	Secretary		
4	Kate Bauer			
5				
6				
7				
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17				
18				
19				
20				

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

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

--

**Section B Structure, governance and management**

Description of the charity's trusts

Type of governing document <i>(eg. trust deed, constitution)</i>	
How the charity is constituted <i>(eg. trust, association, company)</i>	
Trustee selection methods <i>(eg. appointed by, elected by)</i>	

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

**Section C Objectives and activities**

The aims of the Preschool/Day Nursery are to serve the community by providing high quality childcare and early education to all children aged 0-5 years.

To provide a safe, stimulating environment where safeguarding is paramount at all times. Children have free flowing access both inside and out.

The gardens provide a variety of learning opportunities including gross motor skills, creative and thinking skills and enhancing their knowledge and understanding of the world.

Summary of the objects of the charity set out in its governing document

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Preschool is open 5 days a week from 7.45 to 6.00 p.m. Parents and Carers can access this facility as the sessions offer flexibility to meet their individual needs. We open at 7.45 which is inclusive of Breakfast Club and finish at 6 p.m. Daily hot meals are available. We also provide morning and afternoon sessions (with lunch).

Parental involvement takes place in a variety of ways. Parents can join the committee and actively participate within the overall running of the Preschool/Day Nursery. Parents are encouraged to share their skills such as taking part in a weekly rota such as gardening, singing, talking about professions, baking etc.

We serve a wide range of cultural backgrounds and implement opportunities to include all race, religion, means and ability.

Additional details of objectives and activities (Optional information)

- You may choose to include further statements, where relevant, about:
- policy on grantmaking;
  - policy programme related investment;
  - contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

During the September 2021 to August 2022 the Preschool served approximately 60 children. All staff have received all relevant mandatory training which is up to date Two staff members hold teaching qualifications and three staff hold NVQ3 level 3. The charity continues to serve the immediate community and reach out wider. We serve hot meals daily to all the children and they receive three healthy meals a day. We hold regular events which include the parents and community such as fun days, parent's day, sports day and parents and child school trips. Fundraising continues throughout the year and this year we held a parents lunch date, wear your PJs to school week and a sponsored walk.

## Section E

## Financial review

Brief statement of the charity's policy on reserves

The Preschool/Day Nursery aims to hold sufficient financial reserves to meet redundancy obligations and sustain the preschool if income falls below the expected level.

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F

## Other optional information

## Section G

## Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Carla chapman	
Position (eg Secretary, Chair, etc)	chair	
Date	20/06/2023	

**STOKE HILL PRE-SCHOOL GROUP**

England & Wales - Charity number 800998

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# Accounts

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# Trustees' Annual Report for the period

Period start date: 01 09 2020 To Period end date: 31 05 2021  
 From

## Section A

### Reference and administration details

Charity name

Stoke Hill Preschool Group

Other names charity is known by

Registered charity number (if any) **800998A**

Charity's principal address

183a Mincinglake Road  
 Stoke Hill  
 Exeter  
 Postcode **EX4 7DS**

### 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	Carla Chapman	Chairman		
2	Corrie Furzer	Treasurer		
3	Denise Ash	Secretary		
4	Kate Bauer			
5				
6				
7				
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15				
16				
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18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

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

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document <i>(eg. trust deed, constitution)</i>	
How the charity is constituted <i>(eg. trust, association, company)</i>	
Trustee selection methods <i>(eg. appointed by, elected by)</i>	Elected

**Additional governance issues (Optional information)**

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

**Section C Objectives and activities**

<p>The aims of the Preschool/Day Nursery are to serve the community by providing high quality childcare and early education to all children aged 0-5 years.</p> <p>To provide a safe, stimulating environment where safeguarding is paramount at all times. Children have free flowing access both inside and out.</p> <p>The gardens provide a variety of learning opportunities including gross motor skills, creative and thinking skills and enhancing their knowledge and understanding of the world.</p>
--

**Summary of the objects of the charity set out in its governing document**

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The Preschool is open 5 days a week from 7.45 to 6.00 p.m.

Parents and Carers can access this facility as the sessions offer flexibility to meet their individual needs. We open at 7.45 which is inclusive of Breakfast Club and finish at 6 p.m. Daily hot meals are available. We also provide morning and afternoon sessions (with lunch).

Parental involvement takes place in a variety of ways. Parents can join the committee and actively participate within the overall running of the Preschool/Day Nursery. Parents are encouraged to share their skills such as taking part in a weekly rota such as gardening, singing, talking about professions, baking etc.

We serve a wide range of cultural backgrounds and implement opportunities to include all race, religion, means and ability.

**Additional details of objectives and activities (Optional information)**

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

During the academic year September 2020-July 2021 the Preschool will have served approximately 50 children. All staff have received all relevant mandatory training which is fully up to date.

One member of staff holds a BA Honours degree. Three members of staff hold NVQ3 qualifications.

Throughout the last year several events have taken place including a Christmas Party and Summer Party. Fundraising takes place throughout the year.

## Section E

## Financial review

Brief statement of the charity's policy on reserves

The Preschool/Day Nursery aims to hold sufficient financial reserves to meet redundancy obligations and sustain the preschool if income falls below the expected level.

Details of any funds materially in deficit

NA

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

--

## Section F

## Other optional information

--

## Section G

## Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Carla Chapman	
Position (eg Secretary, Chair, etc)	Chair	
Date	1 <sup>st</sup> July 2012	



**Thompson Jenner LLP**  
Chartered Accountants  
Business Address: The Grosvenor

11997/863/11

22 June 2022

Mrs S Parkhouse  
183a Mincinglake Road  
Stoke Hill  
Exeter  
EX4 7DS

1 Embury Court,  
Lynton,  
Devon,  
EX2 4DQ  
Tel: 01392 258553  
Fax: 01392 417004  
E-Mail: [enquiries@tj.com](mailto:enquiries@tj.com)  
[www.thompson-jenner.co.uk](http://www.thompson-jenner.co.uk)

Dear Stella

**Stoke Hill Pre-School Group  
Accounts for the Year Ended 31 August 2021**

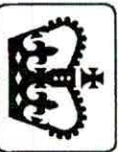
Thank you for returning the accounts to me duly signed.

I now have pleasure in attaching a PDF of the full accounts, a copy of which is to be uploaded to the Charity Commission. Please ensure that the accounts uploaded to the Charity Commission are marked as 'not qualified' as this means that no issues have arisen as a result of our independent examination.

Should you have any queries or require any hard copies of the accounts, please do not hesitate to contact me.

Yours sincerely

**Jonathan Westley**



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Stoke Hill Pre-School

**On accounts for the year  
ended**

31 August 2021

**Charity no  
(if any)**

800998

**Set out on pages**

3-4

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2021.

**Responsibilities and  
basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

**Signed:**

*J Westley*

**Date:**

22/06/2022

**Name:**

Jonathan Westley

**Relevant professional  
qualification(s) or body  
(if any):**

FCA

**Address:**

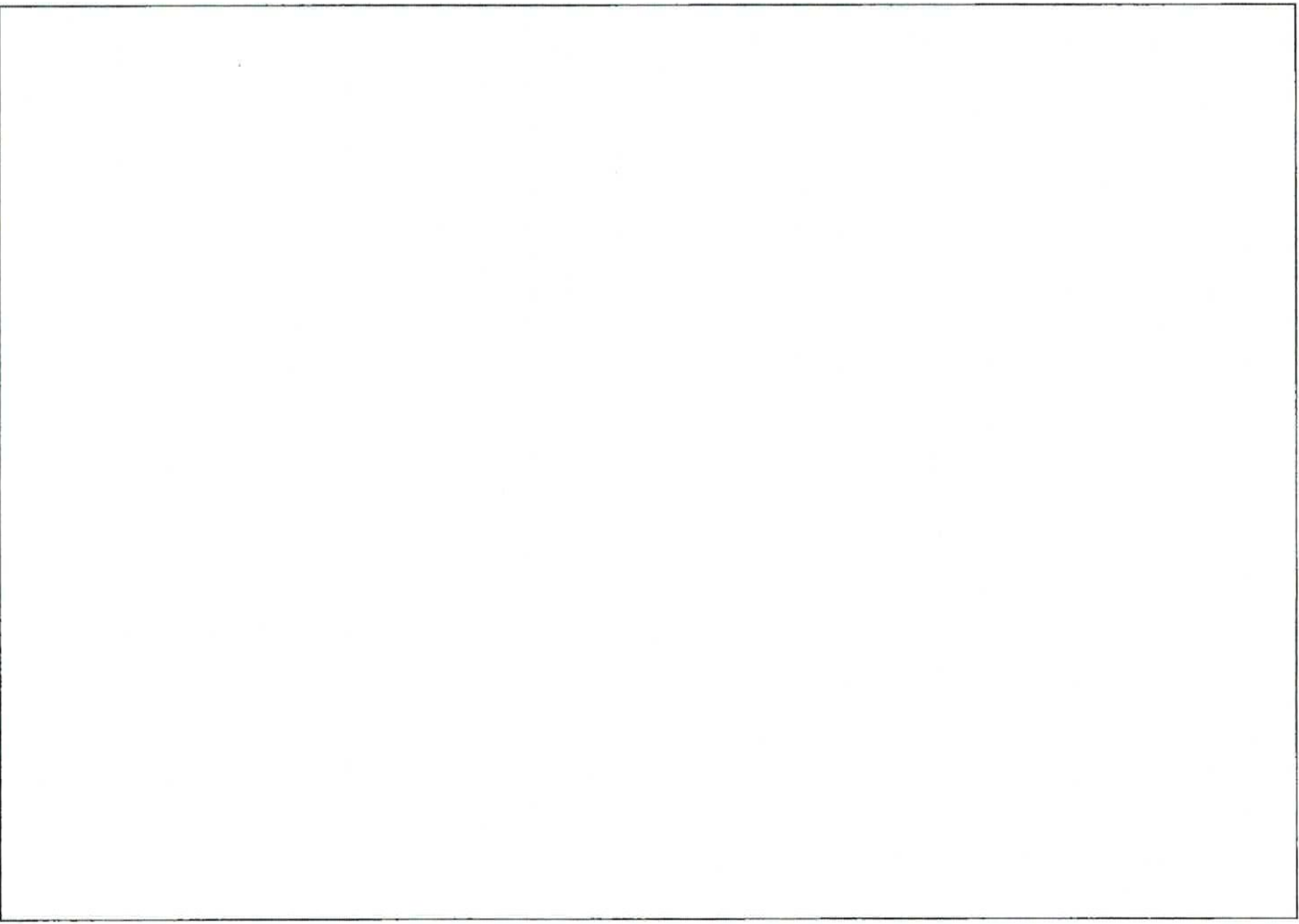
1 Colleton Crescent

Exeter

EX2 4DG

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.



**STOKE HILL PRE-SCHOOL GROUP**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**UNRESTRICTED FUNDS**

	Year ended 31 August 2021	Year ended 31 August 2020
	£	£
<b>RECEIPTS</b>		
Fees	61,582.75	17,306.00
E Y Grant	79,798.64	76,991.66
Sundry income	3,020.00	6,934.57
Interest received	0.48	13.81
Lunch income	2,604.85	0.00
Admin Income	775.00	0.00
Other grants	0.00	3,575.00
	<hr/>	<hr/>
	147,781.72	104,821.04
	<hr/>	<hr/>

**PAYMENTS**

Salaries	111,603.43	99,228.26
Food	6.87	23.53
Insurance	2,067.42	2,094.42
Utilities	3,417.49	5,387.22
Play materials, equipment & consumables	5,646.66	3,945.32
Administrative costs	4,433.92	2,234.69
Daycare	1,672.89	0.00
Building repairs and gardening	5,008.79	3,902.24
	<hr/>	<hr/>
	133,857.47	116,815.68
	<hr/>	<hr/>

**NET OF RECEIPTS/PAYMENTS**

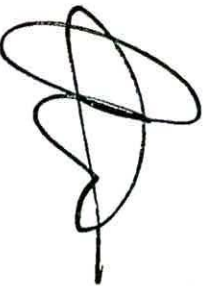
Cash funds as at 31 August 2020	10,612.40	22,607.04
	<hr/>	<hr/>
<b>13,924.25</b>	<b>13,924.25</b>	<b>-11,994.64</b>
Cash funds as at 31 August 2021	24,536.65	10,612.40
	<hr/> <hr/>	<hr/> <hr/>

**STOKE HILL PRE-SCHOOL GROUP**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

	Unrestricted	Unrestricted
	Year ended 31 August 2021	Year ended 31 August 2020
	£	£
<b>ASSETS</b>		
Bank current account	13,811.01	2,785.60
Fundraising account	5,739.39	2,739.39
Bank savings account	4,847.51	4,847.03
Cash In hand	138.74	240.38
	24,536.65	10,612.40
	24,536.65	10,612.40

The accounts were approved by the Trustees on 16/6/22 and signed on their behalf by:

Corrie Furzer



CARLA CHAPMAN  
 CHAIR PERSON

STOKE HILL PRE-SCHOOL GROUP

RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 AUGUST 2021

*Posh*  
*20/6/22*

UNRESTRICTED FUNDS

	Year ended 31 August 2021 £	Year ended 31 August 2020 £
<b>RECEIPTS</b>		
Fees	61,582.75	17,306.00
E Y Grant	79,798.64	76,991.66
Sundry Income	3,020.00	6,934.57
Interest received	0.48	13.81
Lunch income	2,604.85	0.00
Admin income	775.00	0.00
Other grants	0.00	3,575.00
	<hr/>	<hr/>
	147,781.72	104,821.04
	<hr/>	<hr/>

<b>PAYMENTS</b>		
Salaries	111,603.43	99,228.26
Food	6.87	23.53
Insurance	2,067.42	2,094.42
Utilities	3,417.49	5,387.22
Play materials, equipment & consumables	5,646.66	3,945.32
Administrative costs	4,433.92	2,234.69
Daycare	1,672.89	0.00
Building repairs and gardening	5,008.79	3,902.24
	<hr/>	<hr/>
	133,857.47	116,815.68
	<hr/>	<hr/>

<b>NET OF RECEIPTS/PAYMENTS</b>	<b>13,924.25</b>	<b>-11,994.64</b>
Cash funds as at 31 August 2020	10,612.40	22,607.04
	<hr/>	<hr/>
Cash funds as at 31 August 2021	24,536.65	10,612.40
	<hr/>	<hr/>

STOKE HILL PRE-SCHOOL GROUP

STATEMENT OF ASSETS AND LIABILITIES  
FOR THE YEAR ENDED 31 AUGUST 2021

	Unrestricted	Unrestricted
	Year ended 31 August 2021 £	Year ended 31 August 2020 £
<b>ASSETS</b>		
Bank current account	13,811.01	2,785.60
Fundraising account	5,739.39	2,739.39
Bank savings account	4,847.51	4,847.03
Cash in hand	138.74	240.38
	<hr/>	<hr/>
	24,536.65	10,612.40
	<hr/> <hr/>	<hr/> <hr/>

The accounts were approved by the Trustees on 16/6/22 and signed on their behalf by:

Corrie Furzer

CARLA CHAPMAN



CHAR PERSON



**Thompson Jenner LLP**  
Chartered Accountants  
Business Advisers | Tax Consultants

11997/863/11

21 February 2022

1 Colleton Crescent,  
Exeter,  
Devon,  
EX2 4DG

Tel: 01392 258553  
Fax: 01392 412094

E-Mail: [exeter@tjllp.com](mailto:exeter@tjllp.com)  
[www.thompson-jenner.co.uk](http://www.thompson-jenner.co.uk)

**Private and Confidential**

Ms S Parkhouse  
183a Mincinglake Road  
Stoke Hill  
Exeter  
Devon  
EX4 7DS

Dear Stella

**Stoke Hill Pre-School Group – Accounts for the year ended 31 August 2021**

We have now prepared the accounts for the above year end and I attach a copy for your approval.

If you are happy with the accounts, I should be grateful if you would print two copies and arrange for Corrie Furzer to sign and date them where indicated on page 4 before returning them to me. I will then arrange for Jon Westley to sign the independent examiner's report and issue you with a copy to send to the Charity Commission and a copy for your retention.

The sundry income of £3,020 is made up of £3,000 re Martha Hayes party together with a £20 party donation received from Cora Thorne both banked on 21 July 2021.

Your records are ready for collection when you are next able to visit the office.

Finally, I enclose a note of my firm's charges for work to date which I trust you will find acceptable.

Kind regards

Yours sincerely

Jonathan Westley



Fee Note No. 91636

Date: 21 February 2022

Ref: 11997/11

Stoke Hill Pre-School Group  
183a Mincinglake Road  
Stoke Hill  
Exeter  
EX4 7DS

1 Colleton Crescent  
Exeter  
Devon  
EX2 4DG  
Tel: 01392 258553  
Fax: 01392 412094

Email: [Accounts@tjllp.com](mailto:Accounts@tjllp.com)  
[www.thompson-jenner.co.uk](http://www.thompson-jenner.co.uk)

## FEE NOTE

### To Professional Services Rendered:

Preparation of accounts for the year ended 31 August 2021, including the provision of an independent accountant's report on the accounts.

Fee	250.00
VAT @ 20.0%	50.00
<b>Total Fee</b>	<b>£ 300.00</b>

Our payment terms are 30 days from the date of the Fee Note.  
We reserve the right to charge interest  
at 2% per month on fee notes unpaid after 30 days.

*For your convenience payment can be made directly to our Bank Account:  
Barclays Bank, Exeter. Sort Code: 20-30-47 Account No: 60886335  
Quoting your reference number*

This is not an invoice for VAT purposes and input tax should not be reclaimed on this document.  
A VAT invoice will be issued on payment of this Fee Note



**Thompson Jenner LLP**  
Chartered Accountants  
Business Advisers | Tax Consultants

Fee Note No. 91636

Date: 21 February 2022

Ref: 11997/11

Stoke Hill Pre-School Group  
183a Mincinglake Road  
Stoke Hill  
Exeter  
EX4 7DS

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## FEE NOTE

### To Professional Services Rendered:

Preparation of accounts for the year ended 31 August 2021, including the provision of an independent accountant's report on the accounts.

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VAT @ 20.0%	50.00
<b>Total Fee</b>	<b>£ 300.00</b>

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**STOKE HILL PRE-SCHOOL GROUP**

England & Wales - Charity number 800998

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# Accounts

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# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

Stoke Hill Pre-School

On accounts for the year  
ended

31 August 2020

Charity no  
(if any)

800998

Set out on pages

3-4

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent  
examiner's statement

My examination was carried out in accordance with 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 the 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 (other than that disclosed below \*)

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 Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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:

*Jonathan Westley*

Date:

21.06.2021

Name:

Jonathan Westley

Relevant professional  
qualification(s) or body  
(if any):

FCA

<b>Address:</b>	1 Colleton Crescent
	Exeter
	EX2 4DG

**Section B****Disclosure**

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

**Give here brief details of any items that the examiner wishes to disclose.**

**STOKE HILL PRE-SCHOOL GROUP**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**UNRESTRICTED FUNDS**

	Year ended 31 August 2020	Year ended 31 August 2019
	£	£
<b>RECEIPTS</b>		
Fees	17,306.00	14,767.19
E Y Grant	76,991.66	96,650.98
Sundry income	6,934.57	1,328.46
Interest received	13.81	22.28
Other grants	3,575.00	-
	<u>104,821.04</u>	<u>112,768.91</u>
 <b>PAYMENTS</b>		
Salaries	99,228.26	100,074.64
Food	23.53	48.42
Insurance	2,094.42	2,700.34
Utilities	5,387.22	3,872.07
Play materials, equipment & consumables	3,945.32	5,811.27
Administrative costs	2,234.69	2,946.21
Sundries	-	-
Building repairs and gardening	3,902.24	4,575.01
	<u>116,815.68</u>	<u>120,027.96</u>
 <b>NET OF RECEIPTS/PAYMENTS</b>	 <b>(£11,994.64)</b>	 <b>(£7,259.05)</b>
Cash funds as at 31 August 2019	<u>£22,607.04</u>	<u>£29,866.09</u>
Cash funds as at 31 August 2020	<u>£10,612.40</u>	<u>£22,607.04</u>

**STOKE HILL PRE-SCHOOL GROUP**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 AUGUST 2020**

	Unrestricted 31 August 2020	Unrestricted 31 August 2019
	£	£
Bank current account	2,785.60	9,410.79
Fundraising account	2,739.39	2,739.39
Bank saving account	4,847.03	10,363.72
Cash in hand	240.38	93.14
Prepayments	-	-
	£10,612.40	£22,607.04

The accounts were approved by the Trustees on 31/3/21 and signed on their behalf by:

**Corrie Furzer**

