

FONTMELL MAGNA UNDER FIVES

England & Wales · Charity number 900256

Details

Other names FONTMELL MAGNA UNDER 5'S

Status Registered

Legal form Other

Registered 1989-12-05

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

Contact

Address Fontmell under 5S
West Street
Fontmell Magna
Shaftesbury
SP7 0PF

Phone 01747812773

Email FONTMELLMAGNAUNDERFIVES@HOTMAIL.CO.UK

Website fontmellmagnaunderfives.com

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN 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 FACILITIES AND TRAINING COURSES, 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, REGARDLESS OF RACE, CULTURE, RELIGION OR MEANS. 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 AIM OF THE PRE-SCHOOL PLAYGROUPS ASSOCIATION.

Activities: We are a local charity Pre-School group, who run all day sessions five days a week. We cater for children aged two years to five years from the local area.

Classification

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

Geography

- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£263,518	£235,977	-	-
2024-08-31	£204,993	£187,661	-	-
2023-08-31	£186,935	£169,228	-	-
2022-08-31	£128,622	£150,340	-	-
2021-08-31	£127,097	£136,067	-	-
2020-08-31	£151,000	£133,600	-	-

Trustees

Name	Role	Appointed
Thomas Richard Young	Chair	2024-05-21
Emma Dowley		2025-11-27
Gregg Lowe		2025-03-01
Holly Anna Mundy		2024-05-21
Rachel Jackson		2025-10-17
Rochelle Coffen		2025-05-01

FONTMELL MAGNA UNDER FIVES

England & Wales - Charity number 900256

Accounts

**FONTMELL MAGNA UNDER FIVES
REGISTERED CHARITY NUMBER 900256**

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025**

Fontmell Magna Under Fives
Registered Charity Number 900256

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Fontmell Magna Under Fives
Registered Charity Number 900256
Trustees Annual Report for the Year Ended 31 August 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered as a Charity in England & Wales.

CHARITY REGISTERED NUMBER

900256

CHARITY'S PRINCIPAL ADDRESS

Fontmell Under 5S
West Street
Fontmell Magna
Shaftesbury
SP7 0PF

GOVERNING DOCUMENT

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

TRUSTEES

Thomas Young - Chair
Holly Mundy
Rachel Jackson (resigned)
Rochelle Coffen (appointed 1 May 2025)
Gregg Lowe (appointed 1 March 2025)

INDEPENDENT EXAMINER

Hub Accountants Ltd
Innovation House
Wincombe Lane
Shaftesbury
SP7 8FG

STRUCTURE AND GOVERNANCE

The trustees of the committee are made up of a combination of current and previous parents to children in the pre-school. The split will always be 50% or more of current nominal role. There is a Chairperson, Treasurer and Secretary that have named roles on the committee. Trustees are appointed to serve for two consecutive years and can be re-elected for up to five consecutive terms. Trustees are appointed by agreement of the Board of Trustees at the annual AGM. The team that run the pre-school are made up of Lauren Ballard, the appointed manager, with a team of eight to support. During the period we have also had 2 volunteers and 3 school work experience. The charity is taking steps to set up and operate as a Charitable Incorporated Company (CIO). The charity has been set up (registered charity number: 1211305) and remains dormant. We have appointed Dinky Ones company to lead the move of the charity and initial meetings

POLICIES

All policies are reviewed periodically. The Charity aims to hold sufficient reserves to cover its statutory redundancy liabilities and one term's expenditure (i.e., one third of total annual expenditure). The trustees consider this level of reserves prudent and necessary to ensure the pre-school can run efficiently and meet its future needs. The level of reserves is as set out in note 10 of the accounts

ACHIEVEMENTS AND PERFORMANCE

Academic

Fontmell Magna Under Fives now to operate under the OFSTED Outstanding grading due to the continued commitment of staff who strive to excel in all areas. Fontmell Magna Under Fives follows the Early Years Foundation years and planning in the moment as part of the activities provided for children. Staff training ensures they are kept up to date with all mandatory training such as first aid and safeguarding. The charity supports its team in undertaking related courses that will benefit the children in the pre-school setting.

Financial

The finances have stabilised this year but we continue to be mindful of the costs increasing costs at a rate than higher government funding. By reviewing the charity's financial performance for the year, the following actions have been:

- The pre-school rates for children have had an annual increase which was applied in September;
- The staffing wages were review and increased in April inline with minimum wage;
- The additional spending will remain at a maximum of £300 per month to allow for the staff to update resources for the children;
- AOS accounting continues to provide staff payroll and bookkeeping services.

During the year, income and income generated from fees has increased by £58,653 to £263,393 (2024: £204,740). Expenditure in the year has also increased by £48,316 to £235,977 (2024: £187,661). The charity has a surplus for the year of £27,541 (2024: surplus of £17,332). The Trustees consider the year-end financial position to be satisfactory and confirm that the Charity can meet all known obligations.

Property

The building the pre-school is run from is rented by the charity and as such must be maintained accordingly by the charity. Regular checks are performed to ensure the property is fit for purpose and any maintenance is noted and fed back to the committee to action accordingly.

Community Services

The charity continues its relationship with Waitrose, providing excess food from companies to families of the pre-school and community of Fontmell Magna.

Fontmell Magna Under Fives
Registered Charity Number 900256
Trustees Annual Report for the Year Ended 31 August 2025

Future Plans

The trustees will be addressing the following future plans in the next financial year:

- Property improvements will continue to be considered on an annual basis.
- Reviewing the training and working structure of the committee
- Review the staffing to ensure we continue to provide above level cover for the children

Fontmell Magna Under Fives
Registered Charity Number 900256
Independent Examiners Report to the Trustees

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 August 2025 set out on pages 4 to 9.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

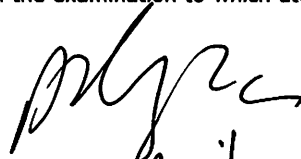
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- the accounts do 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.
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Reporting Accountant
Paul Stacey FCA
Hub Accountants Ltd
Innovation House
Wincombe Lane
Shaftesbury
SP7 8FG

Signed:



Date:

2 April 2026

**Fontmell Magna Under Fives
Statement of Financial Activities
For the year ended 31 August 2025**

	Note	2025 Unrestricted funds £	2024 Unrestricted funds £
Income & endowments from:			
Donations and legacies		125	253
Other incoming resources	2	<u>263,393</u>	<u>204,740</u>
Total incoming resources		<u><u>263,518</u></u>	<u><u>204,993</u></u>
Expenditure on:			
Raising funds	3	7,812	1,608
Charitable activities	3	<u>228,165</u>	<u>186,053</u>
Total resources expended		<u><u>235,977</u></u>	<u><u>187,661</u></u>
Net incoming resources		27,541	17,332
Reconciliation of funds			
Total funds brought forward		<u>209,545</u>	<u>192,213</u>
Total funds carried forward		<u><u>237,086</u></u>	<u><u>209,545</u></u>

**Fontmell Magna Under Fives
Balance Sheet
As at 31 August 2025**

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	6	<u>128,945</u>	<u>128,222</u>
Total Fixed Assets		<u>128,945</u>	<u>128,222</u>
Current Assets			
Cash at bank and in hand		150,635	111,111
Debtors	7	<u>1,444</u>	<u>2,196</u>
Total Current Assets		<u>152,079</u>	<u>113,307</u>
Liabilities			
Creditors			
Amounts falling due within one year	8	<u>43,938</u>	<u>31,984</u>
Net Current Assets		<u>108,141</u>	<u>81,323</u>
Total Assets less Current Liabilities		237,086	209,545
Total net assets		<u><u>237,086</u></u>	<u><u>209,545</u></u>
Funds of the Charity			
Unrestricted funds	9	<u>237,086</u>	<u>209,545</u>
Total Charity Funds		<u><u>237,086</u></u>	<u><u>209,545</u></u>

Approved by the Board of Trustees on

.....
Thomas Young

Chair

2/4/26.

2026 and signed on its behalf by:

The notes on pages 6 to 9 form part of these accounts.

**Fontmell Magna Under Fives
Notes to the Accounts
For the year ended 31 August 2025**

1 Basis of preparation

These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (2015), with accounting standards, and with the Charities Act 2011.

2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources and any conditions for receipt are met;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Volunteer help

The value of any voluntary help is not included in the accounts.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Governance costs

Governance costs include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

ASSETS

Tangible fixed assets for use by charity

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings: 20% on cost
Computer equipment: 33% on cost

TAXATION

The charity is exempt from taxation on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 OTHER INCOMING RESOURCES

	2025	2024
	£	£
Fees	249,757	198,068
Bank interest received	888	772

**Fontmell Magna Under Fives
Notes to the Accounts
For the year ended 31 August 2025**

Fundraising	12,748	-
Sale of goods	-	2,900
Wessex Water funding	-	3,000
	<u>263,393</u>	<u>204,740</u>

3 EXPENDITURE ON:

	2025	2024
	£	£
a) Raising funds		
Direct costs	7,812	368
Purchases	-	1,240
	<u>7,812</u>	<u>1,608</u>

b) Charitable activities

	2025	2024
	£	£
Wages	166,162	144,626
Pension contributions	4,090	3,766
National insurance	6,855	6,103
Temporary wages	2,591	3,526
Staff Training and recruitment	2,265	778
Staff entertainment	850	-
Rent and rates	8,071	6,849
Light and heat	4,066	2,637
Software & computer expenses	5,646	2,290
Repairs and renewals	9,570	1,782
Refreshments and outings	1,699	1,916
Postage and stationery	1,091	1,244
Insurance and PAA membership	867	430
Telephone and website costs	422	596
Advertising	339	-
Materials and equipment	9,452	3,449
Cleaning	-	184
Depreciation	663	683
Sundries	70	75
	<u>224,769</u>	<u>180,933</u>

c) Governance costs

	2025	2024
	£	£
Accountancy and book keeping	3,019	1,044
Legal fees	377	4,076
	<u>3,396</u>	<u>5,120</u>

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

5 STAFF COSTS

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

	2025	2024
School staff	<u>9</u>	<u>8</u>

Fontmeil Magna Under Fives
Notes to the Accounts
For the year ended 31 August 2025

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

6 TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2024	126,678	5,866	2,695	135,239
Additions	-	1,386	-	1,386
Disposals	-	-	-	-
At 31 August 2025	<u>126,678</u>	<u>7,252</u>	<u>2,695</u>	<u>136,625</u>
DEPRECIATION				
At 1 September 2024	-	4,322	2,695	7,017
Charge for year	-	663	-	663
At 31 August 2025	<u>-</u>	<u>4,985</u>	<u>2,695</u>	<u>7,680</u>
NET BOOK VALUE				
At 31 August 2025	<u>126,678</u>	<u>2,267</u>	<u>-</u>	<u>128,945</u>
At 31 August 2024	<u>126,678</u>	<u>1,544</u>	<u>-</u>	<u>128,222</u>

7 DEBTORS

	2025 £	2024 £
Trade debtors	630	-
Other debtors	195	-
Prepayments	619	2,196
	<u>1,444</u>	<u>2,196</u>

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	35	-
Taxation and social security	1,642	491
Other creditors	772	1,165
Accruals and deferred income	41,489	30,328
	<u>43,938</u>	<u>31,984</u>

9 MOVEMENT IN FUNDS

	2025 £	2024 £
Unrestricted funds		
Balance at 1 September 2024	209,545	192,213
Net movement in funds	27,541	17,332
Balance at 31 August 2025	<u>237,086</u>	<u>209,545</u>

10 RELATED PARTY TRANSACTIONS

Fontmell Magna Under Fives
Notes to the Accounts
For the year ended 31 August 2025

There were no related party transactions for the year ended 31 August 2025, nor for the year ended 31 August 2024.

11 OTHER INFORMATION

- The Charity had no commitments at the year end.
- The Charity has not given any guarantees to third parties that could be called on at the year end.
- The Charity has not granted any loans to any institution or company connected to the Charity.
- The Charity did not make any ex-gratia payments during the year.

12 DECLARATIONS

Adequacy of assets to meet fund restrictions

Sufficient reserves are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

Branches

The financial activities, assets and liabilities of all the Charity's branches or sections have been included.

Changes in year end

The Trustees have not changed the year end date nor the length of the Charities financial year.

Discontinued, continuing and acquired operations

All the Charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

Funds in deficit

No funds are in deficit at the balance sheet date.

Inalienable or historic events

The Charity had no assets at the balance sheet date classed as inalienable or historic.

Intangible assets

The Charity had no intangible assets.

Inter-fund loans

There were no inter-fund loans outstanding at the balance sheet date.

Revaluations

None of the Charity's functional fixed assets have been re-valued during the year and the Charity does not have a policy of re-valuation.

Subsidiaries

The Charity has no subsidiary companies.

FONTMELL MAGNA UNDER FIVES

England & Wales - Charity number 900256

Accounts

**FONTMELL MAGNA UNDER FIVES
REGISTERED CHARITY NUMBER 900256**

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

Fontmell Magna Under Fives
Registered Charity Number 900256

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Fontmell Magna Under Fives
Registered Charity Number 900256
Trustees Annual Report for the Year Ended 31 August 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered as a Charity in England & Wales.

CHARITY REGISTERED NUMBER

900256

CHARITY'S PRINCIPAL ADDRESS

Fontmell Under 5S
West Street
Fontmell Magna
Shaftesbury
SP7 0PF

GOVERNING DOCUMENT

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

TRUSTEES

Thomas Young - Chair (appointed 21 May 2024)
Holly Mundy (appointed 21 May 2024)
Rachel Jackson
Susan Cain (resigned)
Lee Grigg (resigned)
Ashley West (resigned)

INDEPENDENT EXAMINER

Hub Accountants Ltd
Innovation House
Wincombe Lane
Shaftesbury
SP7 8FG

**Fontmell Magna Under Fives
Registered Charity No. 900256
Trustees Annual Report for the Year Ended 31 August 2024**

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 31 August 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting for Charities 2005.

The charity is constituted and governed by a Trust Deed. A copy of the accounts for the year ended 31 August 2024 is included with this report.

OBJECTS AND ACTIVITIES OF THE CHARITY

The object of the charity is to run a pre-school group for children local to Fontmell Magna. The charity caters for approximately 54 children aged two years to five years, through the operation of all day sessions five days a week.

This activity benefits the public by developing and educating local children and young people in particular by:

- promoting their care and safety.
- promoting their education and promoting parental involvement.
- promoting their health and wellbeing.
- providing services to support them and their families and carers; and - furthering the aims of the Pre-School Learning Alliance.

Fontmell Magna Under Fives Charity operates five days a week on a term time basis. The term time of the charity is in line with the term dates provided by Dorset County Council and inset days follow where possible the dates issued by St Andrews Primary School to provide consistency for families linked to both schools.

The Charity's core hours are 8.45am until 2.45pm with the breakfast/after school option operating an hour either side of these times. During the period where it is open to children the charity follows the government guidelines for staffing ratios for children.

The charity currently has 54 children that attend on a variety of days. Due to the increase in children attending, the related increase in funding has provided an increased sense of future security for the pre-school.

Fontmell Magna Under Fives is managed by a committee of volunteers nominated by the parents, who together form the trustees of the charity, and take the role of the Ofsted 'registered person'. As well as benefiting the children, volunteering offers parents the opportunity to meet other parents, get more involved in the community and widen their social network, update existing skills, and learn new ones.

ACHIEVEMENTS AND PERFORMANCE

Academic

Fontmell Magna Under Fives now to operate under the OFSTED Outstanding grading due to the continued commitment of staff who strive to excel in all areas.

Fontmell Magna Under Fives follows the Early Years Foundation years and planning in the moment as part of the activities provided for children.

Staff training ensures they are kept up to date with all mandatory training such as first aid and safeguarding. The charity supports its team in undertaking related courses that will benefit the children in the pre-school setting.

Financial

The finances have stabilised this year, but we continue to be mindful of the costs increasing costs at a rate than higher government funding. By reviewing the charity's financial performance for the year, the following actions have been:

- The pre-school rates for children have had an annual increase which was applied in September;
- The staffing wages were review and increased in April in line with minimum wage;
- The additional spending has been increased to a maximum of £300 per month to allow for the staff to update resources for the children;
- We have appointed a new payroll company to process the staff payroll, effective in April and bookkeeping services from September; and
- A new 3 year deal was secured on utilities which is in line with current rates.

During the year, income and income generated from fees has increased by £22,541 to £204,740 (2023: £182,199). Expenditure in the year has also increased by £18,433 to £187,661 (2023: £169,288). The charity has a surplus for the year of £17,332 (2023: surplus of £17,707). The Trustees consider the year-end financial position to be satisfactory and confirm that the Charity can meet all known obligations.

Property

The building the pre-school is run from is rented by the charity and as such must be maintained accordingly by the charity. Regular checks are performed to ensure the property is fit for purpose and any maintenance is noted and fed back to the committee to action accordingly.

This year, the work on the property that has been undertaken is sandpit updated, replaced broken patio slab, new bark for outside and forest school, fixed of decking and gutter cleaning.

Community Services

The charity continues its relationship with Waitrose, providing excess food from companies to families of the pre-school and community of Fontmell Magna.

Future Plans

The trustees will be addressing the following future plans in the next financial year:

- Property improvements will continue to be considered on an annual basis. In the next financial year, we will be reviewing updating the interior walls, fencing, heating, outside equipment.
- Reviewing the training and working structure of the committee
- Review the staffing to ensure we continue to provide above level cover for the children

STRUCTURE AND GOVERNANCE

The trustees of the committee are made up of a combination of current and previous parents to children in the pre-school. The split will always be 50% or more of current nominal role. There is a Chairperson, Treasurer and Secretary that have named roles on the committee.

Trustees are appointed to serve for two consecutive years and can be re-elected for up to five consecutive terms.

Trustees are appointed by agreement of the Board of Trustees at the annual AGM. There has been a new Chairperson and Secretary appointed this year.

The team that run the pre-school are made up of Lauren Ballard, the appointed manager, with a team of eight to support. During the period we have also had 3 bank staff, 1 work experience and 3 school work experience.

The charity is taking steps to set up and operate as a Charitable Incorporated Company (CIO). The charity has been set up (registered charity number: 1187668) and remains dormant. We have appointed Dinky Ones company to lead the move of the charity and initial meetings have been undertaken.

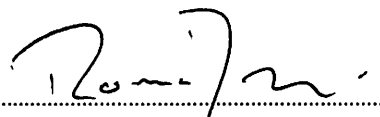
POLICIES

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DECLARATION

I declare in my capacity of Charity Trustee, that:

- the Trustees have approved the report above; and
- authorised me to sign it on their behalf.

Signed: 
Thomas Young - Trustee
Date: 6/5/2025.

**Fontmell Magna Under Fives
Registered Charity Number 900256
Independent Examiners Report to the Trustees**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 August 2024 set out on pages 5 to 10.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement


I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- the accounts do 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.
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Reporting Accountant
Paul Stacey FCA
Hub Accountants Ltd
Innovation House
Wincombe Lane
Shaftesbury
SP7 8FG

Signed:



Date: 9/5/25 2025

**Fontmell Magna Under Fives
Statement of Financial Activities
For the year ended 31 August 2024**

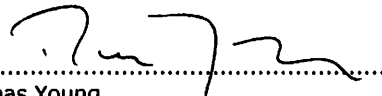
	Note	2024 Unrestricted funds £	2023 Unrestricted funds £
Income & endowments from:			
Donations and legacies		253	4,736
Other incoming resources	2	<u>204,740</u>	<u>182,199</u>
Total incoming resources		<u><u>204,993</u></u>	<u><u>186,935</u></u>
Expenditure on:			
Raising funds	3	1,608	9,537
Charitable activities	3	<u>186,052</u>	<u>159,691</u>
Total resources expended		<u><u>187,661</u></u>	<u><u>169,228</u></u>
Net incoming resources		17,332	17,707
Reconciliation of funds			
Total funds brought forward		<u>192,213</u>	<u>174,506</u>
Total funds carried forward		<u><u>209,545</u></u>	<u><u>192,213</u></u>

**Fontmell Magna Under Fives
Balance Sheet
As at 31 August 2024**

	Note	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	6	<u>128,222</u>	<u>126,975</u>
Total Fixed Assets		<u>128,222</u>	<u>126,975</u>
Current Assets			
Cash at bank and in hand		111,111	66,777
Debtors	7	<u>2,196</u>	<u>1,972</u>
Total Current Assets		<u>113,307</u>	<u>68,749</u>
Liabilities			
Creditors			
Amounts falling due within one year	8	<u>31,984</u>	<u>3,511</u>
Net Current Assets		<u>81,323</u>	<u>65,238</u>
Total Assets less Current Liabilities		209,545	192,213
Total net assets		<u><u>209,545</u></u>	<u><u>192,213</u></u>
Funds of the Charity			
Unrestricted funds	9	<u>209,545</u>	<u>192,213</u>
Total Charity Funds		<u><u>209,545</u></u>	<u><u>192,213</u></u>

Approved by the Board of Trustees on

2025 and signed on its behalf by:

.......... 6/5/2025.
Thomas Young
Chair

The notes on pages 7 to 10 form part of these accounts.

**Fontmell Magna Under Fives
Notes to the Accounts
For the year ended 31 August 2024**

1 Basis of preparation

These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (2015), with accounting standards, and with the Charities Act 2011.

2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources and any conditions for receipt are met;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Volunteer help

The value of any voluntary help is not included in the accounts.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Governance costs

Governance costs include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

ASSETS

Tangible fixed assets for use by charity

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings: 20% on cost
Computer equipment: 33% on cost

TAXATION

The charity is exempt from taxation on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Fontmell Magna Under Fives
Notes to the Accounts
For the year ended 31 August 2024**

2 OTHER INCOMING RESOURCES

	2024	2023
	£	£
Fees	198,068	175,930
Bank interest received	772	215
Sale of goods	2,900	6,054
Wessex Water funding	3,000	-
	<u>204,740</u>	<u>182,199</u>

3 EXPENDITURE ON:

	2024	2023
	£	£
a) Raising funds		
Direct costs	368	8,511
Purchases	1,240	1,026
	<u>1,608</u>	<u>9,537</u>

b) Charitable activities

	2024	2023
	£	£
Wages	144,626	127,405
Pension contributions	3,766	3,330
National insurance	6,103	4,370
Temporary wages	3,526	-
Staff Training and recruitment	778	70
Rent and rates	6,849	6,959
Light and heat	2,637	2,524
Software & computer expenses	2,290	1,848
Repairs and renewals	1,782	3,130
Refreshments and outings	1,916	1,188
Postage and stationery	1,244	800
Insurance and PAA membership	430	807
Telephone and website costs	596	672
Materials and equipment	3,448	2,282
Cleaning	184	137
Depreciation	683	295
Sundries	75	351
	<u>180,932</u>	<u>156,168</u>

c) Governance costs

	2024	2023
	£	£
Accountancy	1,044	1,056
Legal fees	4,076	2,467
	<u>5,120</u>	<u>3,523</u>

**Fontmell Magna Under Fives
Notes to the Accounts
For the year ended 31 August 2024**

4 TRUSTEES' REMUNERATION AND BENEFITS

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

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

5 STAFF COSTS

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

	2024	2023
School staff	<u>8</u>	<u>7</u>

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

6 TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2023	126,678	3,936	2,695	133,309
Additions	-	1,930	-	1,930
Disposals	-	-	-	-
At 31 August 2024	<u>126,678</u>	<u>5,866</u>	<u>2,695</u>	<u>135,239</u>
DEPRECIATION				
At 1 September 2023	-	3,639	2,695	6,334
Charge for year	-	683	-	683
At 31 August 2024	<u>-</u>	<u>4,322</u>	<u>2,695</u>	<u>7,017</u>
NET BOOK VALUE				
At 31 August 2024	<u>126,678</u>	<u>1,544</u>	<u>-</u>	<u>128,222</u>
At 31 August 2023	<u>126,678</u>	<u>297</u>	<u>-</u>	<u>126,975</u>

7 DEBTORS

	2024	2023
	£	£
Prepayments	<u>2,196</u>	<u>1,972</u>

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	491	1,594
Other creditors	1,165	1,917
Deferred income	30,328	-
	<u>31,984</u>	<u>3,511</u>

**Fontmell Magna Under Fives
Notes to the Accounts
For the year ended 31 August 2024**

9 MOVEMENT IN FUNDS

	2024	2023
Unrestricted funds	£	£
Balance at 1 September 2023	192,213	174,506
Net movement in funds	<u>17,332</u>	<u>17,707</u>
Balance at 31 August 2024	<u><u>209,545</u></u>	<u><u>192,213</u></u>

10 RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 August 2024, nor for the year ended 31 August 2023.

11 OTHER INFORMATION

- The Charity had no commitments at the year end.
- The Charity has not given any guarantees to third parties that could be called on at the year end.
- The Charity has not granted any loans to any institution or company connected to the Charity.
- The Charity did not make any ex-gratia payments during the year.

12 DECLARATIONS

Adequacy of assets to meet fund restrictions

Sufficient reserves are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

Branches

The financial activities, assets and liabilities of all the Charity's branches or sections have been included.

Changes in year end

The Trustees have not changed the year end date nor the length of the Charities financial year.

Discontinued, continuing and acquired operations

All the Charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

Funds in deficit

No funds are in deficit at the balance sheet date.

Inalienable or historic events

The Charity had no assets at the balance sheet date classed as inalienable or historic.

Intangible assets

The Charity had no intangible assets.

Inter-fund loans

There were no inter-fund loans outstanding at the balance sheet date.

Revaluations

None of the Charity's functional fixed assets have been re-valued during the year and the Charity does not have a policy of re-valuation.

Subsidiaries

The Charity has no subsidiary companies.

FONTMELL MAGNA UNDER FIVES

England & Wales - Charity number 900256

Accounts

**FONTMELL MAGNA UNDER FIVES
REGISTERED CHARITY NUMBER 900256**

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023**

Fontmell Magna Under Fives
Registered Charity Number 900256

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Statement of financial activities (SOFA)	5
Balance sheet	6
Accounting policies and notes to the financial statements	7-10

Fontmell Magna Under Fives
Registered Charity Number 900256
Trustees Annual Report for the Year Ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered as a Charity in England & Wales.

CHARITY REGISTERED NUMBER

900256

CHARITY'S PRINCIPAL ADDRESS

Fontmell Under 5S
West Street
Fontmell Magna
Shaftesbury
SP7 0PF

GOVERNING DOCUMENT

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

TRUSTEES

Susan Cain - Chair (appointed 1 November 2022)
Lee Grigg
Ashley West
Rachel Jackson
Ellen Horner (resigned)
Lucy Grigg (resigned)
David Tancock (resigned)

INDEPENDENT EXAMINER

Hub Accountants Ltd
Innovation House
Wincombe Lane
Shaftesbury
SP7 8FG

**Fontmell Magna Under Fives
Registered Charity No. 900256
Trustees Annual Report for the Year Ended 31 August 2023**

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 31 August 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting for Charities 2005.

The charity is constituted and governed by a Trust Deed. A copy of the accounts for the year ended 31 August 2023 is included with this report.

OBJECTS AND ACTIVITIES OF THE CHARITY

The object of the charity is to run a pre-school group for children local to Fontmell Magna. The charity caters for approximately 54 children aged two years to five years, through the operation of all day sessions five days a week.

This activity benefits the public by developing and educating local children and young people in particular by:

- promoting their care and safety.
- promoting their education and promoting parental involvement.
- promoting their health and wellbeing.
- providing services to support them and their families and carers; and - furthering the aims of the Pre-School Learning Alliance.

Fontmell Magna Under Fives Charity operates five days a week on a term time basis. The term time of the charity is in line with the term dates provided by Dorset County Council and inset days follow where possible the dates issued by St Andrews Primary School to provide consistency for families linked to both schools.

The Charity's core hours are 8.45am until 2.45pm with the breakfast/after school option operating an hour either side of these times. During the period where it is open to children the charity follows the government guidelines for staffing ratios for children.

The charity currently has 54 children that attend on a variety of days. Due to the increase in children attending, the related increase in funding has provided an increased sense of future security for the pre-school.

Fontmell Magna Under Fives is managed by a committee of volunteers nominated by the parents, who together form the trustees of the charity, and take the role of the Ofsted 'registered person'. As well as benefiting the children, volunteering offers parents the opportunity to meet other parents, get more involved in the community and widen their social network, update existing skills, and learn new ones.

ACHIEVEMENTS AND PERFORMANCE

Academic

Fontmell Magna Under Fives now to operate under the OFSTED Outstanding grading due to the continued commitment of staff who strive to excel in all areas.

Fontmell Magna Under Fives follows the Early Years Foundation years and planning in the moment as part of the activities provided for children.

Staff training ensures they are kept up to date with all mandatory training such as first aid and safeguarding. The charity supports its team in undertaking related courses that will benefit the children in the pre-school setting.

Financial

The finances although improved continue to be a challenge. By reviewing the charity's financial performance for the year, the following actions have been - The pre-school rates for children has been increased in the year;

- The additional spending has been reduced to a maximum of £200 per month; and
- A more detailed breakdown is now in place to provide on an ongoing forecast to ensure we have sufficient income to cover the charity's costs.
- Fontmell Magna Under 5's have this year arranged a fete/music festival - this has been the most successful funding raising event in recent years and has contributed to the financial growth of the pre-school.

During the year, income and income generated from fees has increased by £49,755 to £175,930 (2022: £126,175). Expenditure in the year has also increased by £18,888 to £169,228 (2022: £150,340).

The charity has a surplus for the year of £17,707 (2022: deficit of £21,718). The Trustees consider the year-end financial position to be satisfactory and confirm that the Charity can meet all known obligations.

Property

The building the pre-school is run from is rented by the charity and as such must be maintained accordingly by the charity. Regular checks are performed to ensure the property is fit for purpose and any maintenance is noted and fed back to the committee to action accordingly.

This year, the lean to roof was repaired at a cost of £2,093.

Community Services

The charity continues its relationship with Waitrose, providing excess food from companies to families of the pre-school and community of Fontmell Magna.

Future Plans

The trustees will be addressing the following future plans in the next financial year:

- The number of children in attendance has gradually increased, current forecast would suggest the pre-school is moving forward positively but constraints on additional spending need to remain in place as the pre-school regains previous losses. A budget will be prepared to review the impact. The concerns of public awareness have now been addressed.
- Utility rates are to be reviewed with the aim of securing a better rate.
- Property improvements will continue to be considered on an annual basis.
- The charity's procedures have been reviewed and updated, there will continue to be a dynamic review process as required.

STRUCTURE AND GOVERNANCE

The trustees of the committee are made up of a combination of current and previous parents to children in the pre-school. The split will always be 50% or more of current nominal role. There is a Chairperson, Treasurer and Secretary that have named roles on the committee.

Trustees are appointed to serve for two consecutive years and can be re-elected for up to five consecutive terms. Trustees are appointed by agreement of the Board of Trustees at the annual AGM.

The team that run the pre-school are made up of Lauren Ballard, the appointed manager, with a team of six to support. There is currently one volunteer who attends one a day week.

The charity is taking steps to set up and operate as a Charitable Incorporated Company (CIO). The charity has been set up (registered charity number: 1187668) and remains dormant. Due to changes within the Committee this action has not progressed as desired. It is the intention of the new committee to progress this within the new financial year.

POLICIES

The Charity aims to hold sufficient reserves to cover its statutory redundancy liabilities and one term's expenditure (i.e., one third of total annual expenditure). The trustees consider this level of reserves prudent and necessary to ensure the pre-school can run efficiently and meet its future needs. The level of reserves is as set out in note 10 of the accounts.

DECLARATION

I declare in my capacity of Charity Trustee, that:

- the Trustees have approved the report above; and
- authorised me to sign it on their behalf.

Signed: 

Susan Cain - Trustee

Date: 26/4/24

Fontmell Magna Under Fives
Registered Charity Number 900256
Independent Examiners Report to the Trustees

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 August 2023 set out on pages 5 to 10.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charity are not required to be audited (under section 144(2) or the 2011 Act) and are eligible for an independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act.

I report in respect of my examination of the charity'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 giving me cause

- accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- the accounts do 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.

Reporting Accountant
Paul Stacey FCA
Hub Accountants Ltd
Innovation House
Wincombe Lane
Shaftesbury
SP7 8FG

Signed:



Date:

26 April

2024

**Fontmell Magna Under Fives
Statement of Financial Activities
For the year ended 31 August 2023**

	Note	2023 Unrestricted funds £	2022 Unrestricted funds £
Income & endowments from:			
Donations and legacies		4,736	1,833
Other incoming resources	2	<u>182,199</u>	<u>126,789</u>
Total incoming resources		<u><u>186,935</u></u>	<u><u>128,622</u></u>
Expenditure on:			
Raising funds	3	9,537	1,394
Charitable activities	3	<u>159,691</u>	<u>148,946</u>
Total resources expended		<u><u>169,228</u></u>	<u><u>150,340</u></u>
Net incoming/(outgoing) resources		17,707	(21,718)
Reconciliation of funds			
Total funds brought forward		<u>174,506</u>	<u>196,224</u>
Total funds carried forward		<u><u>192,213</u></u>	<u><u>174,506</u></u>

**Fontmell Magna Under Fives
Balance Sheet
As at 31 August 2023**

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	6	<u>126,975</u>	<u>127,270</u>
Total Fixed Assets		126,975	127,270
Current Assets			
Cash at bank and in hand		66,777	51,307
Debtors	7	<u>1,972</u>	<u>269</u>
Total Current Assets		68,749	51,576
Liabilities			
Creditors			
Amounts falling due within one year	8	<u>3,511</u>	<u>4,340</u>
Net Current Assets		65,238	47,236
Total Assets less Current Liabilities		192,213	174,506
Total net assets		<u><u>192,213</u></u>	<u><u>174,506</u></u>
Funds of the Charity			
Unrestricted funds	9	<u>192,213</u>	<u>174,506</u>
Total Charity Funds		<u><u>192,213</u></u>	<u><u>174,506</u></u>

Approved by the Board of Trustees on

2024 and signed on its behalf by:



 Susan Cain
 Chair

The notes on pages 7 to 10 form part of these accounts.

**Fontmell Magna Under Fives
Notes to the Accounts
For the year ended 31 August 2023**

1 Basis of preparation

These accounts have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (2015), with accounting standards, and with the Charities Act 2011.

2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources and any conditions for receipt are met;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Volunteer help

The value of any voluntary help is not included in the accounts.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Governance costs

Governance costs include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

ASSETS

Tangible fixed assets for use by charity

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings: 20% on cost
Computer equipment: 33% on cost

TAXATION

The charity is exempt from taxation on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Fontmell Magna Under Fives
Notes to the Accounts
For the year ended 31 August 2023**

2 OTHER INCOMING RESOURCES

	2023	2022
	£	£
Fees	175,930	126,175
Bank interest received	215	7
Sale of goods	6,054	607
	<u>182,199</u>	<u>126,789</u>

3 EXPENDITURE ON:

	2023	2022
	£	£
a) Raising funds		
Direct costs	8,511	445
Purchases	1,026	949
	<u>9,537</u>	<u>1,394</u>

b) Charitable activities

	2023	2022
	£	£
Wages	127,405	115,886
Pension contributions	3,330	2,780
National insurance	4,370	3,113
Staff Training	70	1,220
Rent and rates	6,959	6,557
Light and heat	2,524	3,128
Software & computer expenses	1,848	1,886
Repairs and renewals	3,130	2,344
Refreshments and outings	1,188	1,302
Postage and stationery	800	313
Insurance and PAA membership	807	784
Telephone and website costs	672	792
Materials and equipment	2,282	4,708
Cleaning	137	36
Depreciation	295	297
Sundries	351	286
	<u>156,168</u>	<u>145,432</u>

c) Support costs

	2023	2022
	£	£
Bank charges	-	9
	<u>-</u>	<u>9</u>

d) Governance costs

	2023	2022
	£	£
Accountancy	1,056	960
Legal fees	2,467	2,545
	<u>3,523</u>	<u>3,505</u>

**Fontmell Magna Under Fives
Notes to the Accounts
For the year ended 31 August 2023**

4 TRUSTEES' REMUNERATION AND BENEFITS

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

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

5 STAFF COSTS

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

	2023	2022
School staff	<u>7</u>	<u>7</u>

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

6 TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2022	126,678	3,936	2,695	133,309
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 August 2023	<u>126,678</u>	<u>3,936</u>	<u>2,695</u>	<u>133,309</u>
DEPRECIATION				
At 1 September 2022	-	3,344	2,695	6,039
Charge for year	-	296	-	296
At 31 August 2023	<u>-</u>	<u>3,640</u>	<u>2,695</u>	<u>6,335</u>
NET BOOK VALUE				
At 31 August 2023	<u>126,678</u>	<u>296</u>	<u>-</u>	<u>126,975</u>
At 31 August 2022	<u>126,678</u>	<u>592</u>	<u>-</u>	<u>127,270</u>

7 DEBTORS

	2023	2022
	£	£
Prepayments	<u>1,972</u>	<u>269</u>

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	1,594	2,419
Other creditors	<u>1,917</u>	<u>1,921</u>
	<u>3,511</u>	<u>4,340</u>

**Fontmell Magna Under Fives
Notes to the Accounts
For the year ended 31 August 2023**

9 MOVEMENT IN FUNDS

	2023	2022
Unrestricted funds	£	£
Balance at 1 September 2022	174,506	196,224
Net movement in funds	<u>17,707</u>	<u>(21,718)</u>
Balance at 31 August 2023	<u><u>192,213</u></u>	<u><u>174,506</u></u>

10 RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 August 2023, nor for the year ended 31 August 2022.

11 OTHER INFORMATION

- The Charity had no commitments at the year end.
- The Charity has not given any guarantees to third parties that could be called on at the year end.
- The Charity has not granted any loans to any institution or company connected to the Charity.
- The Charity did not make any ex-gratia payments during the year.

12 DECLARATIONS

Adequacy of assets to meet fund restrictions

Sufficient reserves are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

Branches

The financial activities, assets and liabilities of all the Charity's branches or sections have been included.

Changes in year end

The Trustees have not changed the year end date nor the length of the Charities financial year.

Discontinued, continuing and acquired operations

All the Charity's operations are continuing operations and there were no operations discontinued or acquired during the year.

Funds in deficit

No funds are in deficit at the balance sheet date.

Inalienable or historic events

The Charity had no assets at the balance sheet date classed as inalienable or historic.

Intangible assets

The Charity had no intangible assets.

Inter-fund loans

There were no inter-fund loans outstanding at the balance sheet date.

Revaluations

None of the Charity's functional fixed assets have been re-valued during the year and the Charity does not have a policy of re-valuation.

Subsidiaries

The Charity has no subsidiary companies.

FONTMELL MAGNA UNDER FIVES

England & Wales - Charity number 900256

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2020
for
Fontmell Magna Under Fives

Adrian Thompson & Co
18-20 High Street
Shaftesbury
Dorset
SP7 8JG

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

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Fontmell Magna Under Fives

Report of the Trustees
for the Year Ended 31 August 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

900256

Principal address

Blandfords Farm
West Street
Fontmell Magna
Shaftesbury
Dorset
SP7 0PF

Trustees

L Grigg
R Perrett (resigned 30.11.20)
A West
M Capper

Independent Examiner

Adrian Thompson & Co
18-20 High Street
Shaftesbury
Dorset
SP7 8JG

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

.....
L Grigg - Trustee

Independent Examiner's Report to the Trustees of
Fontmell Magna Under Fives

Independent examiner's report to the trustees of Fontmell Magna Under Fives

I report to the charity trustees on my examination of the accounts of Fontmell Magna Under Fives (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

A D N Thompson
Adrian Thompson & Co
18-20 High Street
Shaftesbury
Dorset
SP7 8JG

Date:

Fontmell Magna Under Fives

Statement of Financial Activities
for the Year Ended 31 August 2020

		31.8.20 Unrestricted funds £	31.8.19 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		600	3,961
Other trading activities	2	150,698	141,497
Total		151,298	145,458
EXPENDITURE ON			
Raising funds	3	818	479
Charitable activities			
Overheads		136,824	128,576
Depreciation		-	693
Total		137,642	129,748
NET INCOME		13,656	15,710
RECONCILIATION OF FUNDS			
Total funds brought forward		183,558	167,848
TOTAL FUNDS CARRIED FORWARD		197,214	183,558

The notes form part of these financial statements

Fontmell Magna Under Fives

Balance Sheet
31 August 2020

	Notes	31.8.20 Unrestricted funds £	31.8.19 Total funds £
FIXED ASSETS			
Tangible assets	7	117,240	116,057
CURRENT ASSETS			
Cash at bank and in hand		85,727	71,225
CREDITORS			
Amounts falling due within one year	8	(5,753)	(3,724)
NET CURRENT ASSETS		<u>79,974</u>	<u>67,501</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>197,214</u>	<u>183,558</u>
NET ASSETS		<u>197,214</u>	<u>183,558</u>
FUNDS	9		
Unrestricted funds		<u>197,214</u>	<u>183,558</u>
TOTAL FUNDS		<u>197,214</u>	<u>183,558</u>

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

.....
M Capper - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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

2. OTHER TRADING ACTIVITIES

	31.8.20	31.8.19
	£	£
Fees	150,435	141,389
Bank interest received	20	16
Sale of goods	243	92
	<u>150,698</u>	<u>141,497</u>

3. RAISING FUNDS

Raising donations and legacies

	31.8.20	31.8.19
	£	£
Support costs	296	-
	<u>296</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

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

	31.8.20	31.8.19
School staff	-	10
	<u>-</u>	<u>10</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,961
Other trading activities	141,497
Total	<u>145,458</u>
EXPENDITURE ON	
Raising funds	479
Charitable activities	
Overheads	128,576
Depreciation	693
Total	<u>129,748</u>

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

NET INCOME 15,710

RECONCILIATION OF FUNDS

Total funds brought forward 167,848

TOTAL FUNDS CARRIED FORWARD 183,558

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2019	116,055	2,458	2,695	121,208
Additions	-	1,478	-	1,478
At 31 August 2020	116,055	3,936	2,695	122,686
DEPRECIATION				
At 1 September 2019	-	2,457	2,694	5,151
Charge for year	-	295	-	295
At 31 August 2020	-	2,752	2,694	5,446
NET BOOK VALUE				
At 31 August 2020	116,055	1,184	1	117,240
At 31 August 2019	116,055	1	1	116,057

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20	31.8.19
	£	£
Taxation and social security	3,448	1,421
Other creditors	2,305	2,303
	<u>5,753</u>	<u>3,724</u>

9. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	183,558	13,656	197,214
	<u>183,558</u>	<u>13,656</u>	<u>197,214</u>
TOTAL FUNDS	<u>183,558</u>	<u>13,656</u>	<u>197,214</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	151,298	(137,642)	13,656
	<u>151,298</u>	<u>(137,642)</u>	<u>13,656</u>
TOTAL FUNDS	<u>151,298</u>	<u>(137,642)</u>	<u>13,656</u>

Comparatives for movement in funds

	At 1.9.18	Net movement in funds	At 31.8.19
	£	£	£
Unrestricted funds			
General fund	167,848	16,403	184,251
Depreciation	-	(693)	(693)
	<u>167,848</u>	<u>15,710</u>	<u>183,558</u>
TOTAL FUNDS	<u>167,848</u>	<u>15,710</u>	<u>183,558</u>

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

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	145,458	(129,055)	16,403
Depreciation	-	(693)	(693)
	<u>145,458</u>	<u>(129,748)</u>	<u>15,710</u>
TOTAL FUNDS	<u>145,458</u>	<u>(129,748)</u>	<u>15,710</u>

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	167,848	30,059	197,907
Depreciation	-	(693)	(693)
	<u>167,848</u>	<u>29,366</u>	<u>197,214</u>
TOTAL FUNDS	<u>167,848</u>	<u>29,366</u>	<u>197,214</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	296,756	(266,697)	30,059
Depreciation	-	(693)	(693)
	<u>296,756</u>	<u>(267,390)</u>	<u>29,366</u>
TOTAL FUNDS	<u>296,756</u>	<u>(267,390)</u>	<u>29,366</u>

10. RELATED PARTY DISCLOSURES

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

