

**BUSY BEES PRE SCHOOL (BEMERTON)**  
**REPORT AND ACCOUNTS FOR THE YEAR**  
**TO**  
**31 MARCH 2024**

**Charity Number: 1014692**

**BUSY BEES PRE SCHOOL (BEMERTON)  
LEGAL AND ADMINISTRATIVE DETAILS  
FOR THE YEAR TO 31 MARCH 2024**

|                         |  |
|-------------------------|--|
| TRUSTEES                | Gemma Dunnell – Chair Person<br>Carly Thompson<br>Rebecca Ford<br>Katherine Moody appointed 1 December 2023<br>Nicola Dawkins<br>Toni Smith – resigned 1 December 2023 |
| ADDRESS                 | Manor Fields Primary School<br>Wilton Road<br>Salisbury<br>Wiltshire<br>SP2 7EJ  |
| BANKERS                 | National Westminster Bank plc<br>48 Blue Boar Row<br>Salisbury<br>Wiltshire<br>SP1 1DF   |
| INDEPENDENT<br>EXAMINER | Simon M Bachrach FCA<br>Chalmers & Co (SW) Limited<br>Trading as Chalmers & Co<br>The Old Emporium<br>Bow Street<br>Langport<br>Somerset<br>TA10 9PQ                   |

**BUSY BEES PRE SCHOOL (BEMERTON)  
TRUSTEES REPORT  
FOR THE YEAR TO 31 MARCH 2024**

**CHARITABLE STATUS**

Busy Bees Pre School (Bemerton) is a community group established by an original constitution which was subsequently amended on 28 November 2011. The Pre School is a body in membership of the Early Years Alliance.

Busy Bees Pre School (Bemerton) is a registered charity, number 1014692, registered with the Charity Commission on 12 October 1992.

The charity's accounts attached to this report have been prepared in line with the charity's governing documents, the Charities Act 2011 and the Charities SORP FRS 102, Accounting and Reporting by Charities.

**CHARITY'S 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 Early Years Alliance.

**CHARITY ADDRESS**

Manor Fields Primary School  
Wilton Road  
Salisbury  
Wiltshire  
SP2 7EJ

**PRINCIPAL ACTIVITY AND REVIEW OF THE BUSINESS**

Busy Bees Pre-School (Bemerton) is a community pre-school group run by a parent committee and our local community which strives to provide affordable and high quality childcare to local families in a way which enriches and empowers children and their families regardless of race, colour, gender or ability. We have been in our current premises since September 2009 although Busy Bees has been running since November 1968. We maintain close links with Manor Fields Primary School and our pre-school is situated on their school site.

We provide care and education for up to 50 children aged 2-5 years, using the Early Years Foundation Stage, currently having 44 families on our register. Busy Bees regularly liaises with external agencies and professionals such as Speech and Language Therapists, Health Visitors, Early Years Advisory Teacher, Early Years Inclusion Advisor, Children's Centre Services and Social Care to support and meet the needs of the children's development.

At our last Ofsted Inspection in January 2022 we were deemed “good” in all areas of provision, and we endeavour to maintain a high level of care for all the children.

In March 2014, March 2016 & March 2017 we were awarded ‘The Bristol Standard Quality Improvement for Birth to Five’ certificate in recognition of our continuing reflective journey, which we have maintained ever since. The Pre-school are currently undertaking their own self-evaluation processes to maintain high standards.

We currently have 10 members of staff and regularly involve parents in all aspects of the pre-school, all of whom give their dedication and hard work to us.

## **FINANCIAL REVIEW**

The results for the period ending 31st March 2024 are shown in the attached accounts. At the end of the period unrestricted funds were £80,825.

The Trustees have reviewed the finances of the Charity and will continue to monitor them closely. At present the Trustees consider the Charity to be financially stable.

## **TRUSTEES**

The Trustees at the year end and those who served throughout the year were as follows:-

Gemma Dunell – Chairperson  
Carly Thompson – Treasurer  
Rebecca Ford -Secretary  
Katherine Moody (appointed 1 December 2023)  
Nicola Dawkins  
Toni Smith (resigned 1 December 2023)

## **TRUSTEES INDUCTION AND TRAINING**

The committee is elected at the Annual General Meeting. The committee also has the power to appoint Trustees as required.

All Trustees are given an Induction Pack, Governing Documents, Minutes, the Business Plan, access to copies of all relevant publications and financial matters. They meet once a term, approximately every six weeks to discuss and maintain the group issues concerning the preschool. Trustees have access to online training through Educare to support them in carrying out their roles.

The Trustees are responsible to ensure the pre-school has the required Policies in place, many of which have been rewritten and extended. The policies are reviewed annually by the preschool management team and committee. Our governing constitution is the PLA, Preschool Alliance, 2011 constitution which sets how we run an effective pre-school and business. The committee of Trustees is also responsible for organising the pre-school’s fundraising and run a number of successful events each term.

The Trustees have paid due regard to the guidance given by the Charity Commission on public benefit when deciding what activities the charity should undertake.

## **RISK MANAGEMENT**

The organisation has comprehensive risk assessments covering every aspect of the pre-school operations, and considers it an ongoing commitment with regular reviews of existing arrangements.

## **RESERVES POLICY**

It is the intention of the Committee that the freely available reserves of the charity should be built up to a level which is sufficient to ensure the continuance of its operations, should there be an unexpected short-term dip in income. These freely available reserves are unrestricted funds not committed or invested in tangible fixed assets (i.e. 'free reserves'). The Committee considers that an appropriate level of free reserves is approximately three months' normal expenditure. This equates to approximately £47,500. At the year end, free reserves were £80,825 (2023: £66,793). The Committee is mindful of the need to review their reserves policy on an ongoing basis each year.

Approved by the Trustees on 16 December 2024 and signed on their behalf by:

GEMMA DUNELL

Gemma Dunell  
Chairperson

**BUSY BEES PRE SCHOOL (BEMERTON)  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR TO 31 MARCH 2024**

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 7 to 15.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

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 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.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

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

**INDEPENDENT EXAMINER'S STATEMENT**

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 Charities 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.

Simon M Bachrach FCA  
Chalmers & Co (SW) Limited  
Trading as Chalmers & Co  
The Old Emporium  
Bow Street  
Langport  
Somerset  
TA10 9PQ

Dated: 16 December 2024

**BUSY BEES PRE SCHOOL (BEMERTON)  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR TO 31 MARCH 2024**

|   | Note<br>s | To 31<br>March<br>2024<br>Unrestricted<br>Funds<br>£ | To 31 March<br>2024<br>Restricted<br>Funds<br>£ | To 31<br>March<br>2024<br>Total<br>£ | To 31<br>March<br>2023<br>Total<br>£ |
|---|-----------|--|---|--------------------------------------|--------------------------------------|
| <b>INCOME AND ENDOWMENTS FROM:</b>                      |           |  |   |                                      |                                      |
| <b>Donations and legacies:</b>                          |           |  |   |                                      |                                      |
| Grants  | 4         | 179,125  | 9,865   | 188,990                              | 150,231                              |
| <b>Charitable activities:</b>                           |           |  |   |                                      |                                      |
| School fees   |           | 13,667   | -   | 13,667                               | 13,928                               |
| Bank interest   |           | 597  | -   | 597                                  | 194                                  |
| Other income  |           | 2,879  | -   | 2,879                                | 2,986                                |
| <b>Total incoming and endowments</b>                    |           | <b>196,268</b>                                       | <b>9,865</b>                                    | <b>206,133</b>                       | <b>167,339</b>                       |
| <b>EXPENDITURE</b>                                      |           |  |   |                                      |                                      |
| <b>Expenditure on charitable activities:</b>            |           |  |   |                                      |                                      |
| Direct costs  | 6         | 158,386  | 9,865   | 168,251                              | 150,144                              |
| Support costs   | 6         | 22,866   | -   | 22,866                               | 21,977                               |
| <b>Expenditure on raising funds:</b>                    |           |  |   |                                      |                                      |
| Fundraising   | 6         | 984  | -   | 984                                  | 456                                  |
| <b>Total expenditure</b>                                |           | <b>182,236</b>                                       | <b>9,865</b>                                    | <b>192,101</b>                       | <b>172,577</b>                       |
| <b>NET (EXPENDITURE)/INCOME</b>                         |           | <b>14,032</b>  | <b>-</b>  | <b>14,032</b>                        | <b>(5,238)</b>                       |
| <b>TRANSFERS BETWEEN FUNDS</b>                          |           | <b>-</b>   | <b>-</b>  | <b>-</b>                             | <b>-</b>                             |
| <b>NET MOVEMENT IN FUNDS</b>                            |           | <b>14,032</b>  | <b>-</b>  | <b>14,032</b>                        | <b>(5,238)</b>                       |
| <b>Total funds brought forward at 1 April<br/>2023</b>  |           | <b>66,793</b>  | <b>-</b>  | <b>66,793</b>                        | <b>72,031</b>                        |
| <b>TOTAL FUNDS CARRIED FORWARD AT 31<br/>MARCH 2024</b> |           | <b>80,825</b>  | <b>-</b>  | <b>80,825</b>                        | <b>66,793</b>                        |

There were no recognised gains and losses other than those shown in the above Statement of Financial Activities. The results from the above financial period derive from continuing operations.

The notes on pages 10 to 15 form an integral part of these accounts.

**BUSY BEES PRE SCHOOL (BEMERTON)**

**BALANCE SHEET  
AS AT 31 MARCH 2024**

|  | Note | At<br>31/3/24<br>£ | £             | At<br>31/3/23<br>£ | £             |
|--|------|--------------------|---------------|--------------------|---------------|
| <b>FIXED ASSETS</b>                              | 7    |                    | -             |                    | -             |
| <b>CURRENT ASSETS</b>                            |      |                    |               |                    |               |
| Debtors  | 8    | 1,181              |               | 918                |               |
| Cash at bank and in hand                         |      | 83,642             |               | 70,174             |               |
|  |      | <u>84,823</u>      |               | <u>71,092</u>      |               |
| <b>CREDITORS</b>                                 |      |                    |               |                    |               |
| Amounts falling due within one year              | 9    | (3,998)            |               | (4,299)            |               |
| <b>NET CURRENT ASSETS</b>                        |      |                    | <u>80,825</u> |                    | <u>66,793</u> |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |      |                    | <u>80,825</u> |                    | <u>66,793</u> |
| <b>Represented By:</b>                           |      |                    |               |                    |               |
| Restricted funds                                 | 10   |                    | -             |                    | -             |
| General unrestricted funds                       | 10   |                    | <u>80,825</u> |                    | <u>66,793</u> |
|  | 11   |                    | <u>80,825</u> |                    | <u>66,793</u> |

Approved by the Committee on \_\_\_\_\_ and signed on its behalf by:

.....  
Gemma Dunell – Chairperson

The notes on pages 10 to 15 form an integral part of these accounts.

**BUSY BEES PRE SCHOOL (BEMERTON)**  
**STATEMENT OF CASH FLOWS**  
**AS AT 31 MARCH 2024**

|   | Notes    | 2024<br>£ | 2023<br>£ |
|---|----------|-----------|-----------|
| <b>Cash provided by/(used) in operating activities</b>              | <b>1</b> | 12,871    | (4,465)   |
| <b>Cash flows from investing activities:</b>                        |          |           |           |
| Interest income   |          | 597       | 194       |
| Purchase of tangible fixed assets                                   |          | -         | -         |
| <b>Cash provided by/(used in) investing activities</b>              |          | 597       | 194       |
| <b>Cash flows from financing activities:</b>                        |          |           |           |
| Repayment of borrowing  |          | -         | -         |
| <b>Increase/(Decrease) in cash and cash equivalents in the year</b> |          | 13,468    | (4,271)   |
| Cash and cash equivalents at the beginning of the year              |          | 70,174    | 74,445    |
| <b>Cash and cash equivalents at the end of the year</b>             |          | 83,642    | 70,174    |

**1. RECONCILIATION OF EXPENDITURE TO NET CASH FROM OPERATING ACTIVITIES**

|  | 2024<br>£     | 2023<br>£      |
|--|---------------|----------------|
| Net income/(expenditure) for the period as per SOFA        | 14,032        | (5,238)        |
| Adjustments for:   |               |                |
| Decrease /(increase) in debtors                            | (263)         | 685            |
| (Decrease)/ increase in creditors                          | (301)         | 282            |
| Bank interest received                                     | (597)         | (194)          |
| <b>Net cash provided by/(used) in operating activities</b> | <b>12,871</b> | <b>(4,465)</b> |

## **BUSY BEES PRE SCHOOL (BEMERTON)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2024**

#### **1. GENERAL INFORMATION**

The Charity is a registered charity in England and Wales.

The address of the registered office is: Manor Fields Primary School, Wilton Road, Salisbury, Wiltshire SP2 7EJ. The Charity is a public benefit entity.

#### **2. STATEMENT OF COMPLIANCE**

The financial statements have been prepared in accordance with the 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 from 1<sup>st</sup> January 2015 – Charities SORP (FRS 102) and the Charities Act 2011.

#### **3. ACCOUNTING POLICIES**

##### **Basis of accounting**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling which is the functional currency of the entity.

##### **Taxation**

No Corporation Tax is provided for as Busy Bees Pre-School, being a charity, is exempt. Because of its current activities Busy Bees Pre-School is not registered for VAT and therefore cannot recover VAT on its expenses.

##### **Funds accounting**

General funds are unrestricted funds available for use at the discretion of the trustees in furtherance of the general activities of the charity and which have not been designated for other purposes.

##### **Incoming resources**

All incoming resources becoming available to the charity during the year are included when there is a certainty of receipt.

##### **Government grants**

Under the performance model, grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable. A grant which imposes specified future performance-related conditions on the recipient is recognised in income only when the performance-related conditions are met. Grants which are received before the revenue recognition criteria are satisfied are recognised as a liability.

##### **Resources expended**

Charitable expenditure includes costs associated with particular projects in furtherance of the charity's objects.

Support costs comprise expenditure incurred in support of charitable activities and include an appropriate proportion of overheads.

Governance costs include all expenditure which is not directly related to the charitable activity. This includes salaries for administration staff and accountancy fees.

##### **Fixed assets**

Tangible fixed assets are stated at cost. Depreciation is calculated at appropriate annual rates estimated to write off the cost of fixed assets less their estimated residual value over their useful lives as follows:

|                        |                     |
|------------------------|---------------------|
| Furniture and fixtures | 33.3% straight line |
|------------------------|---------------------|

## BUSY BEES PRE SCHOOL (BEMERTON)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2024

#### 3. ACCOUNTING POLICIES (continued)

The cost of acquiring fixed assets is charged to the SOFA in the year of acquisition if the cost is less than £1,000 or the useful economic life is less than three years.

##### Hire purchase and leasing commitments

Rentals paid under operating leases are charged on a time basis over the lease term.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

##### Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

##### Going Concern

After a review of the Charities finances the Trustees have taken steps to reduce staff costs and increase income by a combination of advertising and improving links with the local primary school. The committee will continue to review the situation and the Charity's finances are currently stable. There are no material uncertainties about the charity's ability to continue.

##### Related party disclosure

FRS 102 requires the disclosure of the details of material transactions between the charity and any related parties, as defined. Details of relevant related party transactions are included if required.

#### 4. GRANTS AND DONATIONS

|  | Unrestricted<br>31/3/24<br>£ | Restricted<br>31/3/24<br>£ | Total<br>31/3/24<br>£ | Total to<br>31/3/23<br>£ |
|--|------------------------------|----------------------------|-----------------------|--------------------------|
| Core grants – Wiltshire County Council | 179,125                      | -                          | 179,125               | 143,286                  |
| Wiltshire County Council – Inclusion   | -                            | 7,850                      | 7,850                 | 5,500                    |
| Support funding                        |                              |                            |                       |                          |
| Wiltshire County Council – Household   | -                            | 2,015                      | 2,015                 | 1,445                    |
| Support Fund                           |                              |                            |                       |                          |
|  | <u>179,125</u>               | <u>9,865</u>               | <u>188,990</u>        | <u>150,231</u>           |

Restricted funding received included the following:

Inclusion support funding – for additional staff cover to support individual children with additional needs.

Household support funding – to support eligible families with food vouchers.

**BUSY BEES PRE SCHOOL (BEMERTON)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 MARCH 2024**

| <b>5. STAFF COSTS</b> | <b>To</b>      | <b>To</b>      |
|-----------------------|----------------|----------------|
|                       | <b>31/3/24</b> | <b>31/3/23</b> |
|                       | <b>£</b>       | <b>£</b>       |
| Wages and salaries    | 150,091        | 135,768        |
| Social security costs | 4,245          | 3,072          |
| Pensions              | 4,098          | 3,996          |
|                       | <u>158,434</u> | <u>142,836</u> |

One of the Trustees received remuneration during the year from the Charity for teaching services, as allowed under the provisions of the Charity's constitution. No remuneration is paid for services that form part of their duties as a Committee member and Trustee. The amount of remuneration and benefits paid to the Trustee during the year were as follows;

|                | <b>Salary</b> | <b>Pension</b>                   | <b>Total</b>  |
|----------------|---------------|----------------------------------|---------------|
|                | <b>£</b>      | <b>Contributions</b><br><b>£</b> | <b>£</b>      |
| Nicola Dawkins | <u>25,007</u> | <u>750</u>                       | <u>25,757</u> |

No employee earned £60,000 per annum or more.

The key personnel of the charity comprise the Trustees and the Head. The total amount of employee benefits of the key management personnel was £25,757 (2023 - £25,280)

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

| <b>To</b>      | <b>To</b>      |
|----------------|----------------|
| <b>31/3/24</b> | <b>31/3/23</b> |
| 10             | 9              |
| ==             | ==             |

**BUSY BEES PRE SCHOOL (BEMERTON)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 MARCH 2024**

**6. ANALYSIS OF TOTAL RESOURCES EXPENDED**

|  | Unrestricted<br>31/3/24<br>£ | Restricted<br>31/3/24<br>£ | Total<br>31/3/24<br>£ | Total<br>31/3/23<br>£ |
|--|------------------------------|----------------------------|-----------------------|-----------------------|
| <b>Expenditure on charitable activities:</b> |                              |                            |                       |                       |
| <b>Direct costs:</b>                         |                              |                            |                       |                       |
| Pre School staff salaries                    | 146,486                      | 7,850                      | 154,336               | 138,840               |
| Transport                                    | -                            | -                          | -                     | -                     |
| Recruitment                                  | -                            | -                          | -                     | -                     |
| Training courses                             | -                            | -                          | -                     | -                     |
| Materials for children                       | 5,223                        | -                          | 5,223                 | 3,147                 |
| Refreshments                                 | 2,579                        | 2,015                      | 4,594                 | 4,161                 |
| Pensions                                     | 4,098                        | -                          | 4,098                 | 3,996                 |
|  | <u>158,386</u>               | <u>9,865</u>               | <u>168,251</u>        | <u>150,144</u>        |
| <b>Support costs:</b>                        |                              |                            |                       |                       |
| Rent   | 3,580                        | -                          | 3,580                 | 5,606                 |
| Rates  | 1,434                        | -                          | 1,434                 | 1,366                 |
| Heat and light                               | 4,330                        | -                          | 4,330                 | 2,172                 |
| Bookkeeping                                  | 2,102                        | -                          | 2,102                 | 2,124                 |
| Small equipment                              | 900                          | -                          | 900                   | 930                   |
| Premises expenses                            | 4,600                        | -                          | 4,600                 | 4,474                 |
| Office costs                                 | 5,200                        | -                          | 5,200                 | 4,621                 |
| Independent Examiners Fees                   | 720                          | -                          | 720                   | 684                   |
|  | <u>22,866</u>                | <u>-</u>                   | <u>22,866</u>         | <u>21,977</u>         |
| <b>Expenditure on raising funds:</b>         |                              |                            |                       |                       |
| Fundraising costs                            | 984                          | -                          | 984                   | 456                   |
|  | <u>984</u>                   | <u>-</u>                   | <u>984</u>            | <u>456</u>            |
| <b>Total resources expended</b>              | <u><u>182,236</u></u>        | <u><u>9,865</u></u>        | <u><u>192,101</u></u> | <u><u>172,577</u></u> |

**7. FIXED ASSETS**

|  | Furniture &<br>Fixtures<br>£ | Total<br>£          |
|--|------------------------------|---------------------|
| <b>Cost</b>  |                              |                     |
| As at 1 April 2022   | 2,429                        | 2,429               |
| Additions  | -                            | -                   |
| Disposals  | -                            | -                   |
| <b>As at 31 March 2023</b>                                   | <u><b>2,429</b></u>          | <u><b>2,429</b></u> |
| <b>Depreciation</b>  |                              |                     |
| As at 1 April 2022   | 2,429                        | 2,429               |
| Charge for the year  | -                            | -                   |
| Disposals  | -                            | -                   |
| <b>As at 31 March 2023</b>                                   | <u><b>2,429</b></u>          | <u><b>2,429</b></u> |
| <b>Net Book Value at<br/>31 March 2023 and 31 March 2022</b> | <u>-</u>                     | <u>-</u>            |

**BUSY BEES PRE SCHOOL (BEMERTON)****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 MARCH 2024****8. DEBTORS**

|               | <b>To<br/>31/3/24<br/>£</b> | <b>To<br/>31/3/23<br/>£</b> |
|---------------|-----------------------------|-----------------------------|
| Prepayments   | 981                         | 918                         |
| Other debtors | 200                         | -                           |
|               | <u>1,181</u>                | <u>918</u>                  |

**9. LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                    | <b>To<br/>31/3/24<br/>£</b> | <b>To<br/>31/3/23<br/>£</b> |
|------------------------------------|-----------------------------|-----------------------------|
| Trade creditors                    | 2,473                       | 2,306                       |
| Taxation and social security costs | -                           | 572                         |
| Other creditors and accruals       | 1,525                       | 1,421                       |
|                                    | <u>3,998</u>                | <u>4,299</u>                |

**10. ANALYSIS OF CHARITABLE FUNDS****UNRESTRICTED FUNDS**

|               | Balance at<br>1 April 2023<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Balance at 31<br>March 2024<br>£ |
|---------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| General funds | 66,793                          | 196,268                    | (182,236)                  | 80,825                           |
|               | <u>66,793</u>                   | <u>196,268</u>             | <u>(182,236)</u>           | <u>80,825</u>                    |

**RESTRICTED FUNDS**

|                              | Balance at<br>1 April 2023<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Balance at 31<br>March 2024<br>£ |
|------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| Inclusion Support<br>Funding | -                               | 7,850                      | (7,850)                    | -                                |
| Household<br>Support Funding | -                               | 2,015                      | (2,015)                    | -                                |
|                              | <u>-</u>                        | <u>9,865</u>               | <u>(9,865)</u>             | <u>-</u>                         |

**BUSY BEES PRE SCHOOL (BEMERTON)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 MARCH 2024**

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                    | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>£</b> |
|--------------------|-------------------------------------|-----------------------------------|--------------------|
| Net current assets | 80,825                              | -                                 | 80,825             |
|                    | <u>80,825</u>                       | <u>-</u>                          | <u>80,825</u>      |

**12. RELATED PARTY TRANSACTIONS**

There are no related party transactions that require disclosure.

**13. TRUSTEE REMUNERATION AND EXPENSES**

One of the Trustees received remuneration during the year from the Charity for teaching services, as allowed under the provisions of the Charity's constitution. No remuneration is paid for services that form part of their duties as a Committee member and Trustee. The amount of remuneration and benefits paid to the Trustee during the year are shown in note 5;

No Trustee expenses were incurred in the year (2023 £nil).

**14. LEASE COMMITMENTS**

The charity had the following total future operating lease commitments as at 31 March 2024.

| <u>Land and Property</u> | <u>Leases expiring after 5 years</u> |
|--------------------------|--------------------------------------|
| Rent and service charges | <u>£29,700</u>                       |