

Heatherside Pre-School
Registered Charity number: 1021400
Independent Examiner's Report
Year Ended 31 August 2022

Independent examiner's report to the trustees of Heatherside Pre-School

I report to the trustees on my examination of the accounts of Heatherside Pre-School (Pre-School) for the year ended 31 August 2022.

Responsibility and basis of report

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

I report I respect of my examination of the Pre-School'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 to believe that in any material respect:

1. accounting records were not kept in respect of the Pre-School as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

Signed: *C Hibberd*

C Hibberd FCCA
37 Theobalds Way
Frimley
Camberley
Surrey
GU16 9RF

Date: *24 November 2022*

Heatherside Pre-School

Monthly Accounts Pack

Current Reporting Month

Aug

Financial Year Starting

2021

Financial Year Ending

2022

Heatherside Pre-School

Income & Expenditure Statement for Aug & Year to Date

Aug 2022	Current Month			Year to Date		
	Actual	Budget	Variance	Actual	Budget	Variance
Income:						
SCC Grant	0.00	0.00	0.00	0.00	0.00	0.00
SCC Fees	0.00	116.15	(116.15)	115,113.82	77,533.02	37,580.80
SCC Discretionary / Inclusion Funding	0.00	0.00	0.00	14,235.85	0.00	14,235.85
Parent Fees	0.00	0.00	0.00	22,579.99	12,325.00	10,254.99
Munch Club Fees	0.00	0.00	0.00	8,799.03	13,706.25	(4,907.22)
Fund Raising	185.00	0.00	185.00	2,669.11	0.00	2,669.11
Uniform	0.00	0.00	0.00	346.75	0.00	346.75
Training	0.00	0.00	0.00	510.00	0.00	510.00
Other	0.00	0.00	0.00	2,358.87	738.30	1,620.57
Deposit Account Interest	7.69	0.00	7.69	7.69	0.00	7.69
Total Income	192.69	116.15	76.54	166,621.11	104,302.57	62,318.54
Expenditure:						
Wages & Salaries	9,691.23	6,759.96	2,931.27	111,649.51	92,397.76	19,251.74
Wages & Salaries - Munch Club	0.00	455.86	(455.86)	7,179.96	6,230.85	949.11
Wages & Salaries - Ers Pension	147.52	96.58	50.94	1,516.42	1,320.12	196.30
Rent	0.00	0.00	0.00	16,080.97	15,711.56	369.41
Rent - Munch Club	0.00	0.00	0.00	1,100.98	1,562.93	(461.95)
Materials	29.11	0.00	29.11	692.41	779.21	(86.80)
Equipment	0.00	0.00	0.00	58.32	46.97	11.35
Photocopying	30.00	0.00	30.00	374.26	320.45	53.81
Ink	0.00	0.00	0.00	0.00	82.50	(82.50)
Uniform	0.00	0.00	0.00	1,254.55	738.30	516.25
Insurance	0.00	0.00	0.00	0.00	812.33	(812.33)
Training	0.00	0.00	0.00	1,686.30	659.30	1,027.00
Subscriptions	0.00	0.00	0.00	560.87	484.37	76.50
Fund Raising	206.37	0.00	206.37	1,573.00	397.15	1,175.85
Administration	175.30	12.00	163.30	1,348.92	377.18	971.74
Petty Cash	0.00	0.00	0.00	1,211.42	1,112.94	98.48
Other	(0.00)	0.00	(0.00)	2,758.76	3,535.01	(776.25)
Depreciation	230.27	359.80	(129.53)	230.27	359.80	(129.53)
Redundancy Account Deficit / (Surplus)	3,094.74	0.00	3,094.74	9,093.86	0.00	9,093.86
Total Expenditure	13,604.54	7,684.20	5,920.34	158,370.78	126,928.74	31,442.04
Surplus / (Deficit) for the Year	(13,411.85)	(7,568.05)	(5,843.80)	8,250.33	(22,626.17)	30,876.50
Surplus / (Deficit) Brought Forward	120,622.35	83,902.05	36,720.30	98,960.17	98,960.17	0.00
Surplus / (Deficit) Carried Forward	107,210.50	76,334.00	30,876.50	107,210.50	76,334.00	30,876.50

Heatherside Pre-School

Income & Expenditure Account for the Period September 2021 to August 2022

Aug 2022	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Full Year
Income:													
SCC Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCC Fees	15,120.05	19,267.83	1,242.80	13,237.62	0.00	22,166.00	499.02	18,716.57	24,761.66	102.27	0.00	0.00	115,113.82
SCC Discretionary / Inclusion Funding	1,734.00	0.00	701.40	0.00	0.00	1,733.00	1,996.50	6,868.00	849.95	0.00	353.00	0.00	14,235.85
Parent Fees	3,633.75	5,555.00	3,160.50	0.00	358.57	2,765.27	2,947.62	612.32	2,539.82	549.82	457.32	0.00	22,579.99
Munch Club Fees	1,511.25	1,892.75	1,280.25	0.00	55.50	1,253.75	1,157.00	0.00	1,648.53	0.00	0.00	0.00	8,799.03
Fund Raising	0.00	0.00	0.00	0.00	181.50	155.80	0.00	0.00	996.81	10.25	1,139.75	185.00	2,669.11
Uniform	136.50	0.00	46.00	0.00	31.00	0.00	0.00	16.00	31.25	49.50	36.50	0.00	346.75
Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	510.00	0.00	0.00	0.00	0.00	510.00
Other	0.00	15.00	74.00	60.00	1.50	30.00	175.62	0.00	30.00	1,792.75	180.00	0.00	2,358.87
Deposit Account Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.69	7.69
Total Income	22,135.55	26,730.58	6,504.95	13,297.62	628.07	28,103.82	6,775.76	26,722.89	30,858.02	2,504.59	2,166.57	192.69	166,621.11
Expenditure:													
Wages & Salaries	8,249.03	8,649.49	8,204.86	9,203.59	8,163.51	8,231.43	8,508.29	9,235.88	12,658.07	10,095.98	10,758.15	9,691.23	111,649.51
Wages & Salaries - Munch Club	339.71	839.22	450.26	656.89	484.88	523.65	820.05	474.92	847.84	629.40	1,113.14	0.00	7,179.96
Wages & Salaries - Ers Pension	97.21	119.82	109.66	165.81	105.67	109.92	108.70	124.41	150.19	131.13	146.38	147.52	1,516.42
Rent	2,926.42	0.00	1,816.14	1,058.77	1,640.92	1,237.29	1,777.11	795.64	1,739.89	1,696.15	1,392.64	0.00	16,080.97
Rent - Munch Club	197.82	0.00	122.34	122.34	67.76	101.67	84.77	107.39	52.86	119.04	124.99	0.00	1,100.98
Materials	81.10	20.48	42.94	0.00	0.00	101.12	295.36	79.62	42.68	0.00	0.00	29.11	692.41
Equipment	0.00	0.00	20.00	0.00	0.00	11.33	0.00	26.99	0.00	0.00	0.00	0.00	58.32
Photocopying	30.00	30.00	30.97	30.00	30.00	30.00	30.00	43.29	30.00	30.00	30.00	30.00	374.26
Ink	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uniform	231.30	0.00	0.00	0.00	382.50	0.00	0.00	0.00	640.75	0.00	0.00	0.00	1,254.55
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Training	0.00	0.00	300.00	0.00	0.00	0.00	0.00	510.00	37.50	838.80	0.00	0.00	1,686.30
Subscriptions	153.60	99.99	0.00	0.00	75.00	86.40	0.00	0.00	145.88	0.00	0.00	0.00	560.87
Fund Raising	0.00	0.00	0.00	0.00	0.00	450.35	0.00	0.00	75.74	0.00	840.54	206.37	1,573.00
Administration	20.95	16.00	6.00	98.80	835.00	6.00	69.08	89.79	6.00	0.00	26.00	175.30	1,348.92
Petty Cash	164.64	256.78	0.00	0.00	171.41	198.17	0.00	194.04	0.00	226.38	0.00	0.00	1,211.42
Other	229.44	16.25	0.00	705.45	5.50	35.00	66.04	479.00	983.00	6.74	232.34	(0.00)	2,758.76
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230.27	230.27
Redundancy Account Deficit / (Surplus)	5,999.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,094.74	9,093.86
Total Expenditure	18,720.34	10,048.03	11,103.17	12,041.65	11,962.15	11,122.33	11,759.40	12,160.97	17,410.40	13,773.62	14,664.18	13,604.54	158,370.78
Surplus / (Deficit) for the Year	3,415.21	16,682.55	(4,598.22)	1,255.97	(11,334.08)	16,981.49	(4,983.64)	14,561.92	13,447.62	(11,269.03)	(12,497.61)	(13,411.85)	8,250.33
Surplus / (Deficit) Brought Forward	98,960.17	102,375.38	119,057.93	114,459.71	115,715.68	104,381.60	121,363.09	116,379.45	130,941.37	144,388.99	133,119.96	120,622.35	98,960.17
Surplus / (Deficit) Carried Forward	102,375.38	119,057.93	114,459.71	115,715.68	104,381.60	121,363.09	116,379.45	130,941.37	144,388.99	133,119.96	120,622.35	107,210.50	107,210.50

Heatherside Pre-School

Balance Sheet for the Period September 2021 to August 2022

Aug 2022	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Fixed Assets:												
Net Book Value C'Fwd	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34
Depreciation (Reducing Balance 20%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(230.27)
Total Fixed Assets	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	1,151.34	921.08
Current Assets:												
Redundancy Deposit Account (40-16-05 71586688)	38,817.88	38,817.88	38,817.88	38,817.88	38,817.88	38,817.88	38,817.88	38,817.88	38,817.88	38,817.88	38,817.88	41,912.62
Current Account (40-16-05 31586661)	101,224.03	117,906.58	113,308.36	114,564.33	103,230.25	120,211.74	115,228.10	129,790.02	143,237.64	131,968.61	119,471.00	106,289.42
Total Current Assets	140,041.91	156,724.46	152,126.24	153,382.21	142,048.13	159,029.62	154,045.98	168,607.90	182,055.52	170,786.49	158,288.88	148,202.04
Current Liabilities:												
Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Working Capital	140,041.91	156,724.46	152,126.24	153,382.21	142,048.13	159,029.62	154,045.98	168,607.90	182,055.52	170,786.49	158,288.88	148,202.04
Operating Capital Employed	141,193.25	157,875.80	153,277.58	154,533.55	143,199.47	160,180.96	155,197.32	169,759.24	183,206.86	171,937.83	159,440.22	149,123.12
Deposit Account Brought Forward	32,818.76	32,818.76	32,818.76	32,818.76	32,818.76	32,818.76	32,818.76	32,818.76	32,818.76	32,818.76	32,818.76	32,818.76
Deposit Account Current Year	5,999.12	5,999.12	5,999.12	5,999.12	5,999.12	5,999.12	5,999.12	5,999.12	5,999.12	5,999.12	5,999.12	9,093.86
Income & Expenditure Account Brought Forward	98,960.17	98,960.17	98,960.17	98,960.17	98,960.17	98,960.17	98,960.17	98,960.17	98,960.17	98,960.17	98,960.17	98,960.17
Income & Expenditure Account for the Current Year	3,415.21	20,097.76	15,499.54	16,755.51	5,421.43	22,402.92	17,419.28	31,981.20	45,428.82	34,159.79	21,662.18	8,250.33
Association Funds	141,193.26	157,875.81	153,277.59	154,533.56	143,199.48	160,180.97	155,197.33	169,759.25	183,206.87	171,937.84	159,440.23	149,123.12
Variance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Redundancy Deposit Account (40-16-05 71586688)												
Balance Sheet and Bank Account As At 31.08.2021	38,817.88											
Deposit Account Brought Forward (Above)	32,818.76											
P&L Funding Correction Required During 2022	5,999.12											

Heatherside Pre-School

Bank Reconciliation

Aug 2022

Cash Book

Opening Balance
Total Cashbook Receipts
Total Cashbook Payments
Cashbook Balance

Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Comments
91,809.70	101,224.03	117,906.58	113,308.36	114,564.33	103,230.25	120,211.74	115,228.10	129,790.02	143,237.64	131,968.61	119,471.00	
22,135.55	26,730.58	6,504.95	13,297.62	628.07	28,103.82	6,775.76	26,722.89	30,858.02	2,504.59	2,166.57	185.00	
(12,721.22)	(10,048.03)	(11,103.17)	(12,041.65)	(11,962.15)	(11,122.33)	(11,759.40)	(12,160.97)	(17,410.40)	(13,773.62)	(14,664.18)	(13,366.58)	
101,224.03	117,906.58	113,308.36	114,564.33	103,230.25	120,211.74	115,228.10	129,790.02	143,237.64	131,968.61	119,471.00	106,289.42	

Bank Statement

Bank Statement Date
Bank Statement Number
Balance Per Bank Statement
Unpresented Items:
Receipts
Payments
Items on Bank Statement not Cashbook:
Receipts
Payments
Totals

30-Sep-21	30-Oct-21	30-Nov-21	30-Dec-21	30-Jan-22	30-Feb-22	30-Mar-22	30-Apr-22	30-May-22	30-Jun-22	30-Jul-22	30-Aug-22	
612-615	616-620	621-623	623-626	627-629	630-634	635-638	639-642	643-647	648-650	651-653	654-	
101,881.20	116,588.45	109,959.16	105,139.40	103,925.49	120,887.50	114,457.50	130,627.95	141,543.24	132,163.60	121,079.69	106,890.73	
31.50	1,597.75	4,105.50	10,428.24	105.00	100.80	1,641.80	135.80	3,032.78	766.78	0.00	0.00	Items NOT Ticked on Receipts Tab
(688.67)	(279.62)	(756.30)	(1,003.31)	(800.24)	(776.56)	(871.20)	(973.73)	(1,338.38)	(961.77)	(1,608.69)	(601.31)	Items NOT Ticked on Payments Tab
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
101,224.03	117,906.58	113,308.36	114,564.33	103,230.25	120,211.74	115,228.10	129,790.02	143,237.64	131,968.61	119,471.00	106,289.42	

Validation Check (Must be Zero)

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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Heatherside Pre-school

Charity Number - 1021400

October 2022

Trustee Report

HEATHERSIDE PRE-SCHOOL
Heatherside Community Centre
Martindale Ave
Camberley
GU15 1BB

TRUSTEES

Alex Constantine
John Curtis
Kimberley Sanders

The Trustees of Heatherside Pre-school present their annual report and audited accounts for the year ended 31 August 2022 and confirm they comply with the requirements of the Charities Act 2011

Our aim is to help children grow as individuals and to develop both practical and social skills. cater for physical, social, emotional and cognitive development, promoting learning through play.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustee, are responsible for the overall management and control of the Heatherside Pre-school and meet six times a year. The work of implementing most of their policies is carried out by the Committee and the Pre-school Supervisor. The Committee work under the appointed chair after the AGM at the beginning of the academic year. All trustees and committee members give their time freely and no remuneration or expenses were paid in the year.

ACHEIVEMENTS AND PERFORMANCES

We had a fantastic year of fundraising. We are fundraising for the purchase of a metal fence to go around the grassed area at the front of the Community Centre

Registered Charity No: 1021400



Heatherside Pre-school

Overview for 2021 & 22

Pre-school -

34 children left to go to their new infant schools leaving 19 children returning. We secured an additional 27 children both from our enrolment and from enquiries over the summer term. Start of the year went well with our numbers at 46. We had a good response to the Munch Club, and it filled very quickly

Our fees were set at £6.50 an hour and our government funding was £4.72

Staff carried out their update Safeguarding training and various on-line workshops

Pre-school held an Open morning for new starters in June which was well attended.

We have 3 identified SEN child and have employed 3 staff members to work 1:1 with Discretionary funding grant

We have 1 member of staff working through her Level 3 training. To be completed Sept 2023

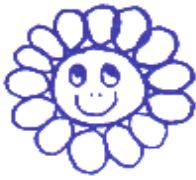
Pre-school Fundraising team held lots of fund-raising events

Total for 2021/2022 Fund Raising came to £2669.71...Fantastic achievement. The fundraising went towards additional resources for the preschool. Its helps fund the extra bits we do with the children. We have also purchased 2 parking signs for the pavement near the entrance, garden resources and helped support our Jubilee party. Our aim for the next year is to continue fund raising so we can replace some of the old toys and equipment and to buy some bits we need.

RAISED

Second hand uniform sale	£11.00
Christmas raffle	£181.50
Cake Sale	£155.80
Pop Up Coffee Shop	£335.00
Amazon	£8.81
Empties Please	£10.25
Sport-A-Thon	£653.00
Summer Fair	£1,129.35
Chameleon Photographer	£185.00

Registered Charity No: 1021400



Heatherside Pre-school

SPENT

2 x tables TTS	£218.36
Jubilee £	75.74
Summer Fair	£90.54
Nexus Resources	£750.00
Parking signs	£206.37

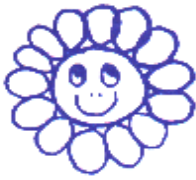
AGM

Our Chairperson and Secretary will be remaining on the Committee, the Fundraisers will be stepping down this year and we will be looking to replace with new parents

RESERVES AND FINANCIAL HEALTH

The Trustees regularly review the finances, budgets and spend against budget together with a monthly cash flow analysis as part of the effective stewardship of the Pre-school. The trustees recognise that the build-up of reserves is needed as the cohort of children year on year fluctuates greatly and the funding is released termly which has an impact on the cash flow of the Pre-school.

Registered Charity No: 1021400



Heatherside Pre-school

Registered Charity No: 1021400

Heatherside Community Centre, Martindale Avenue, Camberley, Surrey GU15 1BB
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