

REGISTERED CHARITY NUMBER: 1022866

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2020  
for  
HEYDAYS PRESCHOOL**

B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

**HEYDAYS PRESCHOOL**

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for the Year Ended 31 August 2020**

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**HEYDAYS PRESCHOOL**

**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 the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1022866

**Principal address**

Four Marks Primary School  
Five Lanes End  
Four Marks  
Alton  
GU34 5AS

**Trustees**

J Perkins  
V Lucas  
H Locke-Scobie  
J Branney  
B Wills  
J Muller  
A Connor - resigned 22.10.20

**Independent examiner**

Caroline Scull FCCA  
B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Organisational structure**

The Preschool is managed by J Perkins with a deputy manager and qualified staff.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on .....15/6/2020..... and signed on its behalf by:

*GARRIE WILLS*  
Trustee

**Independent Examiner's Report to the Trustees of  
HEYDAYS PRESCHOOL**

I report on the accounts for the year ended 31 August 2020, which are set out on pages three to seven.

**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 Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Caroline Scull FCCA  
B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Date: .....15/6/2021.....

## HEYDAYS PRESCHOOL

### Statement of Financial Activities for the Year Ended 31 August 2020

	Notes	31.8.20 Unrestricted fund £	31.8.19 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		93,736	86,394
Activities for generating funds	2	354	1,042
Investment income	3	561	364
<b>Total incoming resources</b>		<u>94,651</u>	<u>87,800</u>
 <b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Preschool		76,912	78,812
<b>Governance costs</b>		<u>300</u>	<u>-</u>
<b>Total resources expended</b>		<u>77,212</u>	<u>78,812</u>
<b>NET INCOMING RESOURCES</b>		<u>17,439</u>	<u>8,988</u>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>47,862</u>	<u>38,874</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>65,301</u></u>	<u><u>47,862</u></u>

The notes form part of these financial statements

**HEYDAYS PRESCHOOL**

**Balance Sheet  
At 31 August 2020**

	Notes	31.8.20 Unrestricted fund £	31.8.19 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		65,301	47,862
<b>NET CURRENT ASSETS</b>		<u>65,301</u>	<u>47,862</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>65,301</u>	<u>47,862</u>
<b>NET ASSETS</b>		<u><u>65,301</u></u>	<u><u>47,862</u></u>
<b>FUNDS</b>	6		
Unrestricted funds		65,301	47,862
<b>TOTAL FUNDS</b>		<u><u>65,301</u></u>	<u><u>47,862</u></u>

The financial statements were approved by the Board of Trustees on .....15/6/2021..... and were signed on its behalf by:

Helen Locke-Sabie  
Trustee

## HEYDAYS PRESCHOOL

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### Resources expended

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.

##### 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.

#### 2. ACTIVITIES FOR GENERATING FUNDS

	31.8.20	31.8.19
	£	£
Fundraising	354	1,042
	<u>          </u>	<u>          </u>

#### 3. INVESTMENT INCOME

	31.8.20	31.8.19
	£	£
Deposit account interest	561	364
	<u>          </u>	<u>          </u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

During the year under review the Preschool employed a Trustee J Perkins as the Manager and her remuneration for this role was £16509.81.

##### Trustees' expenses

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

**HEYDAYS PRESCHOOL**

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

**5. STAFF COSTS**

	31.8.20	31.8.19
	£	£
Wages and salaries	<u>63,526</u>	<u>60,864</u>

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

	31.8.20	31.8.19
Preschool	<u>8</u>	<u>6</u>

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

**6. MOVEMENT IN FUNDS**

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	47,862	17,439	65,301
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>47,862</u>	<u>17,439</u>	<u>65,301</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	94,651	(77,212)	17,439
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>94,651</u>	<u>(77,212)</u>	<u>17,439</u>

**Comparatives for movement in funds**

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted Funds</b>			
General fund	38,874	8,988	47,862
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>38,874</u>	<u>8,988</u>	<u>47,862</u>

**HEYDAYS PRESCHOOL**

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

**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	87,800	(78,812)	8,988
<b>TOTAL FUNDS</b>	<u>87,800</u>	<u>(78,812)</u>	<u>8,988</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 £
<b>Unrestricted funds</b>			
General fund	38,874	26,427	65,301
<b>TOTAL FUNDS</b>	<u>38,874</u>	<u>26,427</u>	<u>65,301</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 £
<b>Unrestricted funds</b>			
General fund	182,451	(156,024)	26,427
<b>TOTAL FUNDS</b>	<u>182,451</u>	<u>(156,024)</u>	<u>26,427</u>

**HEYDAYS PRESCHOOL**

**Detailed Statement of Financial Activities  
for the Year Ended 31 August 2020**

	31.8.20 £	31.8.19 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Fees	12,705	17,579
Funding	78,755	64,279
School lunch income	974	1,244
Extra curricular activities	693	502
Grants	-	1,000
Other income	609	1,790
	93,736	86,394
<b>Activities for generating funds</b>		
Fundraising	354	1,042
<b>Investment income</b>		
Deposit account interest	561	364
	94,651	87,800
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages, NI and pension	63,526	60,864
Rent and utilities	6,170	8,719
Insurance	641	723
Telephone	118	113
Equipment	504	2,936
Extra curricular activities	836	1,174
School lunches	842	685
Printing and supplies	2,137	1,764
Staff training	404	515
Staff and committee gifts	343	521
Sundries	1,391	798
	76,912	78,812
<b>Governance costs</b>		
Accountancy	300	-
	77,212	78,812
<b>Total resources expended</b>		
	77,212	78,812
<b>Net income</b>		
	17,439	8,988

This page does not form part of the statutory financial statements