

REGISTERED CHARITY NUMBER: 1022866

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
HEYDAYS PRESCHOOL**

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

HEYDAYS PRESCHOOL

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for the Year Ended 31 August 2021**

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HEYDAYS PRESCHOOL

Report of the Trustees for the Year Ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. 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	- resigned 24.11.21
J Branney	
B Wills	- resigned 24.11.21
J Muller	
A Connor	- resigned 22.10.20
P Spears	- appointed 24.11.21
N Comley	- appointed 24.11.21

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 8/6/22 and signed on its behalf by:

VICIE LUCAS
Trustee

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

I report on the accounts for the year ended 31 August 2021, 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
Wilson Road
Alton
Hampshire
GU34 2PP

Date: 17/6/22

HEYDAYS PRESCHOOL

Statement of Financial Activities
for the Year Ended 31 August 2021

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		76,788	93,736
Activities for generating funds	2	873	354
Investment income	3	270	561
Total incoming resources		<u>77,931</u>	<u>94,651</u>
RESOURCES EXPENDED			
Charitable activities			
Preschool		79,159	76,912
Governance costs		<u>300</u>	<u>300</u>
Total resources expended		<u>79,459</u>	<u>77,212</u>
NET INCOMING/(OUTGOING) RESOURCES			
		(1,528)	17,439
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>65,301</u>	<u>47,862</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>63,773</u></u>	<u><u>65,301</u></u>

The notes form part of these financial statements

HEYDAYS PRESCHOOL

Balance Sheet
At 31 August 2021

	31.8.21 Unrestricted fund £	31.8.20 Total funds £
Notes		
CURRENT ASSETS		
Cash at bank and in hand	63,773	65,301
NET CURRENT ASSETS	63,773	65,301
TOTAL ASSETS LESS CURRENT LIABILITIES	63,773	65,301
NET ASSETS	63,773	65,301
FUNDS		
Unrestricted funds	63,773	65,301
TOTAL FUNDS	63,773	65,301

The financial statements were approved by the Board of Trustees on 1/6/22 and were signed on its behalf by:

Helen Locke-Scobie
Trustee

The notes form part of these financial statements

HEYDAYS PRESCHOOL

Notes to the Financial Statements for the Year Ended 31 August 2021

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

	31.8.21	31.8.20
	£	£
Fundraising	<u>873</u>	<u>354</u>

3. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Deposit account interest	<u>270</u>	<u>561</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 £16088.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020 .

HEYDAYS PRESCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

5. STAFF COSTS

	31.8.21	31.8.20
	£	£
Wages and salaries	<u>61,395</u>	<u>63,526</u>

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

	31.8.21	31.8.20
Preschool	<u>7</u>	<u>8</u>

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

6. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	65,301	(1,528)	63,773
	<u>65,301</u>	<u>(1,528)</u>	<u>63,773</u>
TOTAL FUNDS	<u>65,301</u>	<u>(1,528)</u>	<u>63,773</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,931	(79,459)	(1,528)
	<u>77,931</u>	<u>(79,459)</u>	<u>(1,528)</u>
TOTAL FUNDS	<u>77,931</u>	<u>(79,459)</u>	<u>(1,528)</u>

Comparatives for movement in funds

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

HEYDAYS PRESCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2021**

6. 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	94,651	(77,212)	17,439
TOTAL FUNDS	<u>94,651</u>	<u>(77,212)</u>	<u>17,439</u>

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	47,862	15,911	63,773
TOTAL FUNDS	<u>47,862</u>	<u>15,911</u>	<u>63,773</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	172,582	(156,671)	15,911
TOTAL FUNDS	<u>172,582</u>	<u>(156,671)</u>	<u>15,911</u>

HEYDAYS PRESCHOOL

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	31.8.21	31.8.20
	£	£
INCOMING RESOURCES		
Voluntary income		
Fees	9,632	12,705
Funding	64,073	78,755
School lunch income	510	974
Extra curricular activities	-	693
Grants	1,085	-
Other income	1,488	609
	<u>76,788</u>	<u>93,736</u>
Activities for generating funds		
Fundraising	873	354
Investment income		
Deposit account interest	270	561
	<u>270</u>	<u>561</u>
Total incoming resources	77,931	94,651
RESOURCES EXPENDED		
Charitable activities		
Wages, NI and pension	61,395	63,526
Rent and utilities	9,268	6,170
Insurance	722	641
Telephone	109	118
Equipment	300	504
Extra curricular activities	-	836
School lunches	526	842
Printing and supplies	2,785	2,137
Staff training	650	404
Staff and committee gifts	458	343
Sundries	2,946	1,391
	<u>79,159</u>	<u>76,912</u>
Governance costs		
Accountancy	300	300
	<u>300</u>	<u>300</u>
Total resources expended	79,459	77,212
	<u>79,459</u>	<u>77,212</u>
Net (expenditure)/income	<u>(1,528)</u>	<u>17,439</u>

This page does not form part of the statutory financial statements