

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
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 2022**

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HEYDAYS PRESCHOOL

**Report of the Trustees
for the Year Ended 31 August 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. 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	
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 was managed during the year under review by J Perkins, with a deputy manager and qualified staff,

She is succeeded in September 2022 by M Green who joined in June 2022.

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 3rd Nov 2022 and signed on its behalf by:

V LUCAS
Trustee

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

I report on the accounts for the year ended 31 August 2022, 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: 21/10/2022

HEYDAYS PRESCHOOL

Statement of Financial Activities for the Year Ended 31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		73,262	76,788
Activities for generating funds	2	1,298	873
Investment income	3	197	270
Total incoming resources		<u>74,757</u>	<u>77,931</u>
RESOURCES EXPENDED			
Charitable activities			
Preschool		90,428	79,159
Governance costs		<u>300</u>	<u>300</u>
Total resources expended		<u>90,728</u>	<u>79,459</u>
NET INCOMING/(OUTGOING) RESOURCES			
		(15,971)	(1,528)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>63,773</u>	<u>65,301</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>47,802</u></u>	<u><u>63,773</u></u>

The notes form part of these financial statements

HEYDAYS PRESCHOOL

**Balance Sheet
At 31 August 2022**

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		47,802	63,773
NET CURRENT ASSETS		<u>47,802</u>	<u>63,773</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		47,802	63,773
NET ASSETS		<u>47,802</u>	<u>63,773</u>
FUNDS	6		
Unrestricted funds		47,802	63,773
TOTAL FUNDS		<u>47,802</u>	<u>63,773</u>

The financial statements were approved by the Board of Trustees on 6th Feb 2023 and were signed on its behalf by:

GERRIE LUKAS
Trustee

HEYDAYS PRESCHOOL

Notes to the Financial Statements for the Year Ended 31 August 2022

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

	31.8.22	31.8.21
	£	£
Fundraising	1,298	873
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Deposit account interest	197	270
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year under review the Preschool employed a Trustee J Perkins as the Manager.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021 .

HEYDAYS PRESCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

5. STAFF COSTS

	31.8.22	31.8.21
	£	£
Wages and salaries	<u>73,627</u>	<u>61,395</u>

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

	31.8.22	31.8.21
Preschool	<u>8</u>	<u>7</u>

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

6. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	63,773	(15,971)	47,802
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>63,773</u>	<u>(15,971)</u>	<u>47,802</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,757	(90,728)	(15,971)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>74,757</u>	<u>(90,728)</u>	<u>(15,971)</u>

Comparatives for 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> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>65,301</u>	<u>(1,528)</u>	<u>63,773</u>

HEYDAYS PRESCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2022**

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	77,931	(79,459)	(1,528)
	<u>77,931</u>	<u>(79,459)</u>	<u>(1,528)</u>
TOTAL FUNDS	<u><u>77,931</u></u>	<u><u>(79,459)</u></u>	<u><u>(1,528)</u></u>

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

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	65,301	(17,499)	47,802
	<u>65,301</u>	<u>(17,499)</u>	<u>47,802</u>
TOTAL FUNDS	<u><u>65,301</u></u>	<u><u>(17,499)</u></u>	<u><u>47,802</u></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	152,688	(170,187)	(17,499)
	<u>152,688</u>	<u>(170,187)</u>	<u>(17,499)</u>
TOTAL FUNDS	<u><u>152,688</u></u>	<u><u>(170,187)</u></u>	<u><u>(17,499)</u></u>

HEYDAYS PRESCHOOL

Detailed Statement of Financial Activities for the Year Ended 31 August 2022

	31.8.22	31.8.21
	£	£
INCOMING RESOURCES		
Voluntary income		
Fees	13,336	9,632
Funding	56,324	64,073
School lunch income	1,008	510
Extra curricular activities	275	-
Grants	-	1,085
Other income	2,319	1,488
	<hr/>	<hr/>
	73,262	76,788
Activities for generating funds		
Fundraising	1,298	873
Investment income		
Deposit account interest	197	270
	<hr/>	<hr/>
Total incoming resources	74,757	77,931
RESOURCES EXPENDED		
Charitable activities		
Wages, NI and pension	73,627	61,395
Rent and utilities	7,077	9,268
Insurance	849	722
Telephone	286	109
Equipment	1,255	300
Extra curricular activities	1,535	300
School lunches	661	526
Printing and supplies	2,267	2,485
Staff training	369	650
Staff and committee gifts	700	458
Sundries	1,802	2,946
	<hr/>	<hr/>
	90,428	79,159
Governance costs		
Accountancy	300	300
	<hr/>	<hr/>
Total resources expended	90,728	79,459
	<hr/>	<hr/>
Net expenditure	<u>(15,971)</u>	<u>(1,528)</u>