

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
HEYDAYS PRESCHOOL**

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

HEYDAYS PRESCHOOL

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HEYDAYS PRESCHOOL
Report of the Trustees
for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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 1 January 2019).

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 M Green, with a deputy manager and qualified staff,

She is succeeded in September 2022 by long serving members of staff L Vine and V Roskell.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1022866

Principal address

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

Trustees

V Lucas
J Branney
N Comley
L Carey

Independent Examiner

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

Approved by order of the board of trustees on 21/11/23 and signed on its behalf by:

L. Vine.
Trustee

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

Independent examiner's report to the trustees of HEYDAYS PRESCHOOL

I report to the charity trustees on my examination of the accounts of HEYDAYS PRESCHOOL (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Caroline Scull FCCA

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

Date: 21.11.2023

HEYDAYS PRESCHOOL

Statement of Financial Activities for the Year Ended 31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		89,125	73,262
Other trading activities	2	806	1,298
Investment income	3	276	197
Total		<u>90,207</u>	<u>74,757</u>
EXPENDITURE ON			
Charitable activities			
Preschool			
		<u>88,918</u>	<u>90,728</u>
NET INCOME/(EXPENDITURE)		1,289	(15,971)
RECONCILIATION OF FUNDS			
Total funds brought forward		47,802	63,773
TOTAL FUNDS CARRIED FORWARD		<u><u>49,091</u></u>	<u><u>47,802</u></u>

The notes form part of these financial statements

HEYDAYS PRESCHOOL

Balance Sheet
31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
CURRENT ASSETS			
Cash at bank		49,091	47,802
NET CURRENT ASSETS		<u>49,091</u>	<u>47,802</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		49,091	47,802
NET ASSETS		<u>49,091</u>	<u>47,802</u>
FUNDS	7		
Unrestricted funds		<u>49,091</u>	<u>47,802</u>
TOTAL FUNDS		<u>49,091</u>	<u>47,802</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

L. Viner
Trustee

HEYDAYS PRESCHOOL

Notes to the Financial Statements for the Year Ended 31 August 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Fundraising	806	1,298
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	276	197
	<u> </u>	<u> </u>

HEYDAYS PRESCHOOL

Notes to the Financial Statements - continued for the Year Ended 31 August 2023

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 2023 nor for the year ended 31 August 2022.

5. STAFF COSTS

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

	31.8.23	31.8.22
Preschool	5	8
	<u>5</u>	<u>8</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	73,262
Other trading activities	1,298
Investment income	197
Total	<u>74,757</u>
EXPENDITURE ON	
Charitable activities	
Preschool	90,728
	<u>90,728</u>
NET INCOME/(EXPENDITURE)	(15,971)
RECONCILIATION OF FUNDS	
Total funds brought forward	63,773
	<u>63,773</u>
TOTAL FUNDS CARRIED FORWARD	<u>47,802</u>

HEYDAYS PRESCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

7. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	47,802	1,289	49,091
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>47,802</u>	<u>1,289</u>	<u>49,091</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,207	(88,918)	1,289
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>90,207</u>	<u>(88,918)</u>	<u>1,289</u>

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>63,773</u>	<u>(15,971)</u>	<u>47,802</u>

Comparative 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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,757</u>	<u>(90,728)</u>	<u>(15,971)</u>

HEYDAYS PRESCHOOL

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

7. MOVEMENT IN FUNDS - continued

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	63,773	(14,682)	49,091
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>63,773</u>	<u>(14,682)</u>	<u>49,091</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	164,964	(179,646)	(14,682)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>164,964</u>	<u>(179,646)</u>	<u>(14,682)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

HEYDAYS PRESCHOOL

Detailed Statement of Financial Activities for the Year Ended 31 August 2023

	31.8.23	31.8.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	12,161	13,336
Funding	73,256	56,324
School lunch income	1,112	1,008
Extra curricular activities	2,249	275
Other income	347	2,319
	<hr/>	<hr/>
	89,125	73,262
 Other trading activities		
Fundraising	806	1,298
 Investment income		
Deposit account interest	276	197
	<hr/>	<hr/>
Total incoming resources	90,207	74,757
 EXPENDITURE		
Charitable activities		
Wages, NI and pension	71,808	73,627
Rent and utilities	9,459	7,077
Insurance	961	849
Telephone	391	286
Equipment	-	1,255
Extra curricular activities	1,221	1,535
School lunches	1,035	661
Printing and supplies	1,670	2,267
Staff training	-	369
Gifts	76	700
Sundries	1,997	1,802
	<hr/>	<hr/>
	88,618	90,428
 Support costs		
Governance costs		
Accountancy	300	300
	<hr/>	<hr/>
Total resources expended	88,918	90,728
	<hr/>	<hr/>
Net income/(expenditure)	1,289	(15,971)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements