

**East Harptree Nursery Preschool and Forest School
Annual Report and Accounts for the year ended 31
August 2021**

Registered charity number 1029276

East Harptree Nursery Preschool and Forest School

Year ended 31 August 2021

Committee / Trustees

- Victoria Walker (Chairperson)
- Angela Harper (Treasurer) appointed – 09/08/2021
- Gillian Carter (Secretary) appointed – 09/08/2021
- Rebecca Fry
- Lucy Brown – resigned – 09/08/2021

Management Team

- Manager Jessica Sheldon
- Deputy manager Caroline Webb

Administrative Information

East Harptree Nursery Preschool & Forest School is situated in the village of East Harptree on the edge of the Chew Valley and Mendip Hills south of Bristol. The correspondence address is The Theatre, Middle Street, East Harptree, BS40 6AZ. During the year the Preschool operated on a term time only basis taking from children from 2 years.

Aims and Purposes

The aim of East Harptree Nursery Preschool and Forest School is to enhance the development and education of children under the statutory school age. The Preschool operates a Forest School in nearby Harptree Court, alongside a range of other extra curriculum activities such as drama and yoga and all children are given the opportunity to select from wide range of activities each day. The Preschool regularly achieve standards above the national average and the fact that we retained our Good rating following the most recent OFSTED review in January 2020 was a deserved reflection on the consistent hard work and the quality of the service provided by the entire team.

Structure, Governance and Management

The Preschool operates under the "Preschool Learning Alliance" constitution. The trustees are all volunteers and are nominated by parents, carers and staff and voted onto the Committee at the annual AGM. The Committee along with the Preschool Manager meet at least three times a year (via Zoom if necessary) and in addition normally various sub committees meet throughout the year as required primarily to organise fundraising events (again via Zoom if necessary).

Financial Review (including the impact of Covid-19 Pandemic)

Total income for the year ending 31 August 2021 was £143,874 (prior year £116,879). The previous year's income had been affected by covid lockdown closures, meaning that the summer term 2020 had not taken place. In line with government guidance, the Preschool remained open throughout the year ended 31 August 2021. Numbers of children remained strong, with 48 children at the end of the summer term (previous year 35)

The surplus for the year was £14,785 (prior year £2,493). This surplus will be used towards the costs of the planned expansion in 2022. The Preschool plans to move in to the ground floor of the Village

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Year ended 31 August 2021

Hall by September 2022, allowing for an increase in child numbers to meet demand, plus the ability to open all year and take younger children from 6 months of age.

Maintaining an annual surplus is critical to the PreSchool's long-term management strategy as child numbers will always fluctuate as we have seen in recent years and the BANES EYFS funding may not always be adequate to cover all the associated hourly costs. The Management Team are therefore committed to regular reviews of the ongoing fees and charges to protect the Preschool's long-term financial position.

The preschool is reliant on support from parent volunteers to run fundraising events and assist in some of the day to day jobs in running the preschool.

Reserves policy

The trustees aim to maintain a minimum of 3 months of staff salaries in reserve, as a buffer against unexpected events.

Fundraising and Donations

The impact of Covid clearly restricted the level of fundraising activities in the year. Despite this, we organised various activities including; cake sales, online raffles and a scavenger hunt which raised income of £1,666 (prior year £1,565) This income was used towards the costs of part covering the outdoor play area to protect children from direct sun and rain, and increasing the time that can be safely spent outdoors.

New Academic / Financial Year 2021/22

Child numbers are currently in line with last year and expectations and the Committee are implementing plans for expanding the activities of the Preschool in response to increased demand for places.

Report Authorisation

The trustees and the committee have approved the above report.



VICTORIA WALKER, CHAIRPERSON

Date: 20 January 2022



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's report on the
accounts**

Section A Independent Examiner's Report

**Report to the trustees/
members of**

East Harptree Nursery Pre School and Forest School

**On accounts for the year
ended**

31 August 2021

**Charity no
(if any)**

1029276

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

**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 report in respect of my examination of the Trust'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Christopher Allen Bull

Date: 20/01/2022

Name:

Christopher Allen Bull

**Relevant professional
qualification(s) or body
(if any):**

Member of the Institute of Chartered Accountants (ICAEW)

Address:

Church Bank, Church Lane, East Harptree

Bristol BS40 6BD

East Harptree Nursery Preschool and Forest School

Year ended 31 August 2021

Statement of Financial Activities

	Note	2021 £	2020 £
Incoming resources			
Donations and grants	2	1,666	17,810
Charitable activities	2	142,208	99,069
Total		143,874	116,879
Resources expended			
Expenditure on			
Raising funds	3	109	-
Charitable activities	3	128,980	114,386
Total		129,089	114,386
Net income and net movement in funds		14,785	2,493
Reconciliation of funds			
Total funds brought forward		34,244	31,751
Total funds carried forward		49,029	34,244

All funds were unrestricted in both years

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Year ended 31 August 2021

Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Tangible fixed assets	6	1,667	-
Current assets			
Debtors	7	-	398
Cash at bank and in hand		61,599	35,054
Total current assets		61,599	35,452
Creditors: amounts falling due within one year	8	14,237	1,208
Net current assets		47,363	34,244
Total assets less liabilities		49,030	34,244
Funds of the charity			
Unrestricted funds		49,030	34,244

Signed by Victoria Walker on behalf of the trustees

Signature



Name: Victoria Walker

Date: 20 January 2022

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Year ended 31 August 2021

1. Notes to the accounts

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 And with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

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Year ended 31 August 2021

Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost. The depreciation rates and methods used are disclosed in note xxxx

2. Analysis of income

	2021	2020
	£	£
Donations and grants		
Donations	1,666	1,565
Government grants – Job retention scheme (furlough)		16,245
Total	1,666	17,810
Charitable activities		
Government funding for fees	75,221	73,549
Private fee income	66,987	25,520
Total	142,208	99,069

3. Analysis of expenditure

	2021	2020
	£	£
Expenditure on raising funds	109	-
Expenditure on charitable activities		
Child experience	4,357	4,886
Staff salaries	105,997	87,209
Rent	7,550	7,070
Other	11,076	15,221
Total expenditure on charitable activities	128,980	114,386

4. Governance and support costs

No fee was paid for independent examination in either year.

5. Staff costs

	2021	2020
	£	£
Salaries and wages	104,459	84,766
Social security costs	-	1,311
Pension costs	1,538	1,132
Total staff costs	105,997	87,209

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Amount paid to key management personnel: £13,471 (prior year: £12,986).

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Year ended 31 August 2021

6. Tangible fixed assets

	Fixtures and fittings
Cost	£
At beginning of the year	349
Additions	2,084
At end of the year	2,433
Depreciation	
At beginning of the year	349
Depreciation charge for the year	417
At end of the year	766
Net book value	
Net book value at beginning of the year	-
Net book value at end of the year	1,667

7. Analysis of debtors

	2021	2020
	£	£
Trade debtors	-	398

8. Analysis of creditors

	2021	2020
	£	£
Trade creditors	533	-
Deferred income – government funding for fees received in advance	11,665	-
Taxation and social security	2,040	1,208
Total	14,238	1,208

9. Trustee remuneration

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred.

There have been no related party transactions this year or last year.