

**LOWER WILLINGDON PRE-SCHOOL NURSERY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

# LOWER WILLINGDON PRE-SCHOOL NURSERY

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mrs Deborah Broady  
Mrs S Hammond  
Ms H Miller-Cook  
Ms D Field  
Ms V Portwin  
Ms K Adams (Appointed 19 November 2020)

Mrs J Jones  
Ms N Ward  
Ms S Marshall-Hill  
Ms L Doughty-Lee (Appointed 1 September 2020)

Ms G Game

### Charity number

1032239

### Principal address

c/o Willingdon County Primary School  
Rapsons Road  
Eastbourne  
East Sussex  
BN20 9RJ

### Independent examiner

Nicholas Brown FCA DChA BFP  
18 Hyde Gardens  
Eastbourne  
East Sussex  
BN21 4PT

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# LOWER WILLINGDON PRE-SCHOOL NURSERY

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# LOWER WILLINGDON PRE-SCHOOL NURSERY

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 AUGUST 2021*

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The trustees present their report and accounts for the year ended 31st August 2021.

The accounts have been prepared in accordance with the Charities Act 2011 on the Receipts and Payments basis and comply with the charity's constitution.

#### **Structure, Governance and Management.**

The charity is governed by a constitution dated 22 September 1993 and laid down by the Pre-School Learning Association (PLA). The constitution and policies are reviewed each year and, if need be, amended and re-approved at the Annual General Meeting (AGM).

The trustees who served during the year were:

Debbie Broady (Chair)  
Joanne Jones  
Sonya Hammond  
Victoria Portwin  
Sarah Marshall-Hill  
Nicola Ward  
Gemma Game  
Hayley Miller-Cook  
Danielle Field  
Louise Doughty-Lee  
Kay Adams (Appointed 19/11/2020)

Each year new trustees can be nominated for service for a period of one year. These nominations are made before the AGM, with a maximum of 12 (excluding the 4 designated posts). If too many nominations are received, then the trustees are selected by a vote at the AGM, in accordance with the PLA and policy documents of the Pre-School.

The Pre-School nursery is affiliated to Willingdon CP School and operates from a shared site with the school.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Pre-School follows the advice set out by the Charity Commission with regard to safeguarding its cash and bank accounts against fraud and these procedures are set out in the charity's finance policy.

#### **Objectives and Activities.**

The trustees have paid due regard to public benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity's objects are defined by the policy documents and are to provide care and education for children aged 2-8 in the form of pre-school, breakfast club, lunch club and after school club.

#### **Achievements and Performance.**

We are very much a Pre-School and it is our main aim is to prepare the children for school. We also run a small group for toddlers, babies and mothers and this group provides a good stepping stone into Pre-School.

# LOWER WILLINGDON PRE-SCHOOL NURSERY

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 AUGUST 2021*

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The Pre-School has had a difficult year this year due to coronavirus (Covid-19). Although the setting was open for the full year, some parents were hesitant to send their child back to an environment that they did not have to attend. The ESCC agreed that all settings could continue to receive funding for those children not in attendance that would have been if circumstances were different. However, Breakfast and After School Clubs did suffer in numbers as parents were either working from home and did not need the provision or bubbles; were sent home to isolate and we then did not charge for their sessions. One member of staff remained on furlough due to their personal circumstances, but the setting was still able to continue to receive funding for the majority of this through the Government Furlough Scheme.

This year we were fortunate to employ Jodie Vine and Jenni Bodle, who both work part time and join us with a great deal of experience and knowledge from other local settings.

The outside space was finally completed this year and, due to the range of difficulties and several different contractors that came in to help finish it, the company reduced our final invoice.

The Pre-School continues to work very closely with the school and, although Covid delayed the transition visits which would normally start in January to Easter this year, the older children still managed to have weekly opportunities to go over to the school. However, their visits were limited to remaining outside and in their own bubble (so not mixing with the Reception children) it was still a valuable experience for the children to experience the school activities and become accustomed to the routines in the school. This gave all the children, regardless of whether or not they were going to Willingdon Primary School, the chance to familiarise themselves with expectations of being at 'big school'.

Further details of the charity's achievements are contained within the minutes of the AGM, a copy of which is sent to the Charity Commission each year along with the charity's annual return.

### **Financial Review**

Overall, income in the year was up on last year as a result of an increase in the number of children attending and being open for the full year. Support through the lockdown and the coronavirus pandemic was also received from the Government which covered our furloughed staff. Expenditure increased compared to last year in line with being open for the full year this year.

Other than the development of the outside area (see above), this year has seen only running repairs and maintenance undertaken. Staff costs remain our largest cost. These have again increased as new staff were taken on. The overall result for this year was a deficit of £28,308. This was as a result of the £24,000 spent on the outside space development.

During the year, the toilet was remodelled as an accessible toilet. The suite and accessible bars were donated by SPS Plumbing and the work was undertaken for free by Mark Fletcher of BYB Property Limited. The trustees estimate the value of these goods and services as approximately £2,800.

The Pre-School holds reserves on deposit in the form of a contingency fund. This fund must hold enough funds to enable the charity to continue on another site in the event that there is damage to the main building which would prevent it operating there. The fund must also hold sufficient funds to make redundancy payments to the staff members in the event that the Pre-School was forced to close permanently. The Contingency Fund currently stands at £55,000 which equates to about 3 months general running costs. Reserves are currently within the Committee's requirement of 3 to 6 months running costs.

# LOWER WILLINGDON PRE-SCHOOL NURSERY

## TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 31 AUGUST 2021***

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The trustees believe that there are no material uncertainties regarding the charity's ability to continue as a going concern.

Approved on behalf of the Board of Trustees

**Debbie Broady (Chair)**

Trustee

Dated: 18 November 2021

# LOWER WILLINGDON PRE-SCHOOL NURSERY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF LOWER WILLINGDON PRE-SCHOOL NURSERY

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I report to the trustees on my examination of the accounts of Lower Willingdon Pre-School Nursery (the charity) for the year ended 31 August 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act;  
or
- 2 the accounts do not accord with those records.

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.

Nicholas Brown FCA DChA BFP

18 Hyde Gardens  
Eastbourne  
East Sussex  
BN21 4PT

Dated: 18 November 2021

**LOWER WILLINGDON PRE-SCHOOL NURSERY  
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2021**

	<b>2021</b>		<b>2020</b>	
	£	£	£	£
<b>Incoming Receipts</b>				
Breakfast Club		27,165		19,783
After School Club		31,529		21,765
<b>Fund Raising</b>				
Sports Day	1,297		-	
Hats, T-Shirts and Book sales	895		652	
Photographs	-		124	
Trips and Christmas party	160		97	
Christmas and Summer Fairs	305		1,282	
Music in the Park	373		-	
Miscellaneous	<u>368</u>		<u>481</u>	
		3,398		2,636
<b>Other Receipts</b>				
Bank interest received	44		274	
Mother and Toddlers' group	8		470	
Government and other grants	21,388		29,462	
Nursery subscriptions and fees	107,627		110,375	
Donations and Gift Aid	<u>973</u>		<u>477</u>	
		<u>130,040</u>		<u>141,058</u>
<b>Total Incoming Receipts</b>		<u>192,132</u>		<u>185,242</u>
<b>Outgoing Payments:</b>				
Classroom activities		2,699		3,533
Mother and Toddlers		-		462
Insurance		1,795		1,784
Cleaning		2,603		1,204
Gifts, Parties and Outings		-		109
Milk, Tea, Coffee and water		360		464
Miscellaneous		2,576		684
Printing, Postage, Stationery and Advertising		1,682		1,311
Hire of Hall, stalls and rent		133		133
Telephone and internet		691		1,179
Toys, books and equipment		1,305		863
Training		1,069		1,559
Staff wages and pensions		172,358		165,104
Light, heat and water		2,236		2,171
Garden Project (Fixed assets)		24,000		-
Fixtures and fitting additions		310		-
Cost of Hats, T-shirts and books sold		820		552
Repairs and maintenance, building expenses		745		3,167
Computer costs		2,526		2,397
Independent Examination		870		834
Legal Fees		(37)		83
Staff Uniforms		-		149
After school & breakfast club expense		1,699		1,537
Travelling		-		-
Christmas fair expenses		-		<u>171</u>
<b>Total Payments</b>		<u>220,450</u>		<u>189,450</u>
<b>Excess of Payments over Receipts</b>		<b>(28,308)</b>		<b>(4,208)</b>
Bank balances at 1 September 2020		<u>86,702</u>		<u>90,910</u>
<b>Bank balances at 31 August 2021</b>		<u><b>58,394</b></u>		<u><b>86,702</b></u>

**LOWER WILLINGDON PRE-SCHOOL NURSERY  
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 AUGUST 2021**

	<b>2021</b>		<b>2020</b>	
	£	£	£	£
<b>Fixed Assets</b>				
Leasehold Building at cost	135,450		122,495	
Depreciation brought forward	(46,124)		(42,576)	
Less: Depreciation in year	<u>(4,515)</u>		<u>(3,548)</u>	
		84,811		76,371
Equipment		<u>25,596</u>		<u>25,286</u>
		<u>110,407</u>		<u>101,657</u>
<b>Cash and Bank Accounts</b>				
Deposit account	55,000		70,274	
Current account	2,800		15,674	
Equals/Fairfx Prepaid Cards	594		754	
Cash in hand	-		-	
	<u>58,394</u>		<u>86,702</u>	
<b>Liabilities</b>				
Building project re outside garden area	-		23,857	
Independent examiner's fees	894		870	
	<u>894</u>		<u>24,727</u>	
<b>Net Current Assets</b>		<u>57,500</u>		<u>61,975</u>
<b>Total Assets Less Current Liabilities</b>		<u><b>167,907</b></u>		<u><b>163,632</b></u>

The accounts were approved by the trustees on 18 November 2021.

D Broady (Chairperson)

**Trustee**

**Notes to the accounts**

1. None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustees were reimbursed any expenses during the year.
2. Some of the trustees' children attended the Nursery School during the year. The trustees paid the full standard fees for attendance.