



# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

Report to the trustees/ members of **Brookside Pre-School**

On accounts for the year ended **31/08/2020** Charity no (if any) **1035696**

Set out on pages **11-12**

**Respective responsibilities of trustees and examiner** The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

- It is my responsibility to:
- examine the accounts under section 145 of the Charities Act,
  - to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
  - to state whether particular matters have come to my attention.

**Basis of independent examiner's statement** My examination was carried out in accordance with 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement** In connection with my examination, no matter has come to my attention (other than that disclosed below \*)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed: **ASK/mate** Date: **17/09/20**

Name: **Mr Andrew John Kilmister**

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

**Address:** 18 Highcrest Avenue

Gatley, Cheadle

Cheshire. SK8 4HD

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

None to report

BROOKSIDE PRE-SCHOOL

BALANCE SHEET AS AT 31st AUGUST 2020

<u>Accumulated Funds</u>	£	£	<u>Fixed Assets</u>	£	£
Balance as at 01.09.19	34,143		Additions to Equipment		
This Year	<u>31,087</u>	65,230	year-ended 31.08.19	8,497	
			This Year	276	
Local Authority Grant 1989	700		Less Depreciation	<u>8,449</u>	324
This Year	<u>-</u>	700			
Creditor			<u>Current Assets</u>		
			Debtors	61	
			Uniform Stock	-	
			Bank Balances	65,546	<u>65,607</u>
		<u>65,930</u>			<u>65,930</u>

The above accounts have been prepared from the books of accounts, vouchers and information supplied to me and are certified as correct in accordance with the same.

*A.J. Kilmister*

A.J. Kilmister  
18 Highcrest Avenue  
Gatley  
Cheadle  
Cheshire  
SK8 4HD

BROOKSIDE PRE-SCHOOL

INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31st AUGUST 2020

<u>EXPENDITURE</u>	£	£	<u>INCOME</u>	£	£
Wages Paid	76,443.89		Fees / Nursery Grants		123,656.13
Rent	5,505.50				
Milk	453.18		Milk Rebate		446.94
Snacks	820.36		Donations		100.00
Training	1,218.05				
Christmas & End of Year Party	648.75				
Housekeeping	1,443.93				
Annual Fees / DBS Checks/ Subs	245.96				
Phone / Internet Services	1,077.64				
Insurance	640.79		School Uniform	-	
Fundraising costs	158.66		Fundraising	544.85	
Stationery	698.66				
Craft Materials	278.49				
Trips	83.81				
Administration Services	1,527.73				
Toys & Books	1,802.89		Income on Activities		544.85
Depreciation of Equipment	467.00				
Sundries	96.85		Interest Earned		152.69
Staff Uniform	17.00				
School Uniform	184.00				
Excess of Income over Expenditure	31,087.47				
	<u>124,900.61</u>				<u>124,900.61</u>



# Trustees' Annual Report for the period

<b>From</b>	Period start date			<b>To</b>	Period end date		
	Day 01	Month 09	Year 2019		Day 31	Month 08	Year 2020

## Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address   
  
  
 Postcode

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs Natalie Jensen	Chair		Members
2	Mrs Angela Hague	Secretary		Members
3	Mrs Camilla Cheung	Treasurer		Members
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document <i>(eg trust deed, constitution)</i>	CONSTITUTION ADOPTED 8 OCTOBER 1993 AS AMENDED ON 5 OCTOBER 1995 AND 28 JANUARY 2011
How the charity is constituted <i>(eg trust association, company)</i>	Association
Trustee selection methods <i>(eg appointed by, elected by)</i>	Trustees are appointed or re-appointed annually at the AGM every year.

**Additional governance issues (Optional information)**

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The preschool follows Dept of Education statutory requirements and our own policies and procedures to safeguard children and manage children's safety. In addition, all staff, volunteers and trustees are fully DBS checked.

All financial expenditure is authorised by 2 signatories and checked by a third party.

The pre-school works to the statutory requirements set by the Dept of Education and inspected by Ofsted. The pre-school management team (staff and committee) meets termly to review the educational provision to ensure the pre-school supports the learning and development needs of all the children.

Brookside pre-school enjoys strong links with the local community and local primary schools. This includes supporting community fundraising projects and learning partnership projects to support children's transitions from preschool to school.

All of Brookside's trustees give their time freely and receive no remuneration for their services.

## Section C

## Objectives and activities

**Summary of the objects of the charity set out in its governing document**

The aim of our Pre-school is to enhance the Development and Education of children under statutory school age.

To provide a safe and stimulating learning Environment which is built on the key principles of the EYFS.

To offer inclusive provision for all children and their families by providing an environment which recognises and supports the individual needs of all children regardless of their race, culture, religion, means or ability.

Brookside Pre-school takes a holistic approach to the learning and development of each child. By doing this we strive to meet the individual needs of each child and their family.

Our relationship with the children's families is the cornerstone of our practice. By building a unique and lasting relationship with the parents we strive to meet the needs emotionally, socially and educationally of each child.

To build on these partnerships we continuously involve families in their child's learning by using an online learning journey named 'Tapestry' which both practitioners and parents can contribute to and share information.

We encourage families to support their child's learning by holding 'stay and play sessions, offering parents evenings and parent workshops.

We take on board parental feedback to influence the running of the setting to ensure that we are offering a high-quality service which is tailored to the local community's needs. We have many Parents who work within our parent committee, supporting fundraising events which are often open to the whole community. Families can take on responsibilities, lead others and enhance their understanding of children's learning.

We have forged links within the local community and take part in the summer festival each year. We provide and maintain close links with the local primary schools in order to give a secure transition from pre-school to mainstream education.

Brookside offers an inclusive, multicultural, nurturing environment where all children are valued and encouraged to build their confidence, learn and try new experiences.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

We are grateful for our Committee and Parent Committee who take time out of their busy lives and help us make Brookside the pre-school it is today.

Any surplus funds are used to enhance the provision to the children and secure the future of the pre-school for years to come.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

Brookside pre-school provides a nurturing, supportive, caring, secure and safe environment for our children to play, learn and develop into happy, confident, independent individuals.

We are a well-established early year's educational setting within our community. Many of our children are the younger siblings, cousins or children of previous pupils. Our families come from many different backgrounds and the child's individual needs are acknowledged whatever their race, culture, religion, means or ability.

Presently in 2019/20, we have 34 children on roll with a further 4 more joining us by January 2020. The Children attend a variety of mornings, afternoons, full days or a mixture of all three types of sessions. We also provide a wrap-around service to link with the local Nursery school. We offer places to both paying parents and funded 2- year olds, children eligible for 15 hours and 30 hours funded childcare currently provided by the Government.

We undertake small fundraising activities with the support of the families of our children.

Brookside pre-school operation is over seen by the trustees of the committee, who as volunteers, give their time freely to support and guide the pre-school staff in meeting the care and learning needs of all of the children attending the preschool.

Our Children who started school in September this year were well prepared and confident to enter the next stage of their education. We worked closely with the families of children with SEN to ensure that their child had been seen by other professionals and had the correct documentation which meant that the school had a statutory requirement and the funding to offer them additional support.

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

We have a reserve which we have ring fenced as redundancy payments. Any other amounts over this required reserve is used on developing the provision for the children. Sometimes we save up for larger items over a period of time and try to supplement it with fundraising.

**Details of any funds materially in deficit**

N/A

### Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our main source of funds is via nursery grant funding from the local council, fees paid by parents and small fundraising ventures to supplement the funds.

The majority of our income is applied to staff costs and rent. All fundraising income is spent directly on benefiting the children through the purchasing of new toys and equipment.

## Section F

## Other optional information

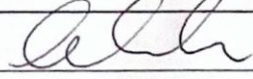
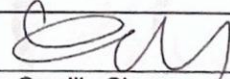
--

## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Mrs Natalie Jensen	Mrs Camilla Cheung
Position (eg Secretary, Chair, etc)	Chair	Treasurer

Date 

15/12/2020
------------