

**ST JOSEPH'S PRE-SCHOOL**

**FINANCIAL STATEMENTS  
FOR  
31 AUGUST 2022**

**Charity Number 1153598**

**DERBY COMMUNITY ACCOUNTANCY SERVICE**

Babington Lodge  
128 Green Lane  
Derby  
DE1 1RY

# **ST JOSEPH'S PRE-SCHOOL**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

| <b>Contents</b>                                | <b>Page</b>  |
|--|--------------|
| Members of the board and professional advisers | <b>3</b>     |
| Trustees' annual report                        | <b>4-7</b>   |
| Independent Examiner's Report                  | <b>8</b>     |
| Statement of financial activities              | <b>9</b>     |
| Balance sheet                                  | <b>10</b>    |
| Notes to the financial statements              | <b>11-18</b> |

# **ST JOSEPH'S PRE-SCHOOL**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2022**

### **Board of Trustees**

Mrs Teresa Hall- Chair  
Ms Mary Hague (Resigned 16 June 2021)  
Mrs Rachel Lewis  
Ms Mary Anne Manjoro  
Mr Haydn Cartwright  
Mr Anthony Parkes  
Mrs Mary Parkes

### **Chair Person**

Mrs Teresa Hall

### **Pre-School Manager**

Mrs Mel Marsden

### **Registered Office**

St Joseph's Pre- school  
Mill Hill Lane  
Derby  
DE23 6SB

### **Independent Examiner**

Derby Community Accountancy Service  
Babington Lodge  
128 Green Lane  
Derby  
DE1 1RY

# **ST JOSEPH'S PRE-SCHOOL**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2022**

The Trustees, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ending 31 August 2022.

### **STRUCTURE , GOVERNANCE AND MANAGEMENT**

#### **Governing document**

St Joseph's Pre-school was registered as a charity on 30 August 2013 and its principal address is Mill Hill Lane, Derby, Derbyshire DE23 6SB.

#### **Trustees Selection methods**

The recruitment of Trustees is reviewed periodically and at least on an annual basis.

#### **Risk Management**

The Trustees undertake a review of the major risks to the financial sustainability of the organisation annually and monitors the risks throughout the year.

### **OBJECTIVES AND ACTIVITIES**

The aims of the preschool are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

### **SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTS**

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustees meetings.

The charity is open to all individuals irrespective of race, gender or any other personal circumstances.

### **ACTIVITIES AND ACHIEVEMENTS**

From its creation over 30 years ago as a playgroup to its current status as a pre-school, St Joseph's has always strived to support the development of happy, well motivated and confident children and recognises that each child has unique talents, learning styles and personalities. It is committed to supporting the individual social, emotional and educational needs of the children who attend in a happy, caring and safe environment where they can play, learn and grow.

St Joseph's Pre-school currently has the capacity to have 28 pre-school children attending it's setting at any one time and there are usually approximately 40 children attending the setting over the course of a week.

# **ST JOSEPH'S PRE-SCHOOL**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2022**

The Pre-School is open to children from the term before they turn 3 years old although priority is given to oldest children on the waiting list. Pre-school also accepts a limited number of children who were 2 years of age this supports the government initiative to improve childcare options for parents and carers on low incomes.

Individual children can access their free entitlement to early years education for up to 15 hours of childcare per week. Children can also attend for additional hours over and above their 15 hour entitlement and are charged a fee for this provision. St Joseph's Pre School can also offer the 30 hour free childcare extended provision where children are eligible under new government guidelines.

Pre-school is open during school term times only; it is closed for all school holidays, bank holidays and St. Joseph's School Inset Days. It is open for 38 weeks of the year.

St Joseph's Pre-school is guided by the standards set out in the government's Early Years Foundation Stage Principles and its over arching mission statement is as follows:

“At St. Joseph's Pre-school we strive to provide a safe, caring, happy environment for all our children. We aim to nurture their individual needs in partnership with family and our community.”

All children are integrated quickly into the ethos of pre-school which is to provide an environment where children can play, learn and grow whilst benefiting from the Christian values and way of life engendered by all those who contribute to the running of Pre-school.

Pre-school is situated in the inner city of Derby and in recent years the demographics of the area have changed. The nature and location of housing in the area have made it popular with families arriving from around the world and the housing which is now ageing has meant that the post codes in the area have a deprivation factor attached to them.

Pre-school settings by their nature are a child's first introduction into the education system although there is not a statutory obligation for a child to attend.

St Joseph's Pre-school strives to make that experience a positive one. They are guided principally by the standards set out in the government's Early Years Foundation Stage Principles but the pre-school has been established for over 30 years and as such it also draws on the experience it has gained as a pre-school provider for this significant period of time.

It endeavours to build strong relationships with both the child and their parent/carer.

It operates a key person system which means that each member of staff has a small group of children for whom they have specific responsibilities. When a child joins the setting they will then have a special adult to help them settle in and who they can relate to.

# **ST JOSEPH'S PRE-SCHOOL**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2022**

This system also helps to establish good links between the home environment and pre-school and parents are encouraged to maintain regular contact with their child's key person to discuss progress made and any other issues which may arise.

This is particularly important when a family is new to the area. Over 50% of children attending the setting in the previous two years have had English as an additional language. Quite often Pre-school is the first agency that a family engages with on a regular basis on arrival in the UK. It is crucial that Pre-school make this a positive experience and helps the child and family with signposting to other agencies who can support the families until they are settled.

Another crucial area which Pre-school can provide help is where children have Special Educational Needs (SEN). The highly qualified and experienced staff at Pre-school are able to identify when a child may have development, behavioural or child protection issues. Pre-school is often the first place that a child attends outside its family environment and it is often within the pre-school setting that issues are identified. Parents are encouraged to be very involved with their child's development and any issues are dealt with sensitively and professionally with the positive outcome being that the necessary outside agencies can be contacted to help and provide additional support for the family.

The role of St Joseph's Pre-school has broadened since its small beginnings as a playgroup 30 years ago. Over the years as the play group became a pre-school and then an approved provider of pre-school education St Joseph's has opened its doors to a wider range of children from different family settings and backgrounds. The pre-school was inspected by Ofsted in January 2015 and April 2017 and was deemed 'Good' in all areas.

### **Financial Review**

Pre-school has always strived to maintain a sound financial base. The deficit for the year of £5,066 was not unexpected as expenditure was undertaken to improve the facilities at the setting. The Trustees considered the overall financial picture and in line with their objective to wherever possible improve the quality of the setting took the decision to make expenditure which would result in a moderate deficit. However, this decision was taken taking into consideration the reserves overall and was not considered to jeopardise the financial future of the pre-school going forward.

### **Trustee Induction and Training**

All trustees have been provided with information packs on their roles and responsibilities, including Good Governance, a code for the Voluntary and Community Sector, and are encouraged to attend appropriate external training events.

# **ST JOSEPH'S PRE-SCHOOL**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 AUGUST 2022**

### **Organisation**

The board of trustees administers the charity. It meets regularly and is supported by staff and volunteers.

### **INDEPENDENT EXAMINERS**

Derby Community Accountancy Services were appointed as independent examiners during the year and have expressed their willingness to continue in office. A resolution to re-appoint them as independent examiners will be put to the members at the annual general meeting.

Registered office:

St Joseph's Pre-school  
Mill Hill Lane  
Derby  
DE23 6SB

Signed on behalf of the trustees

**Teresa Hall**

Trustee: Mrs Teresa Hall

Approved by the trustees on **27<sup>th</sup> June 2023**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ST JOSEPH'S PRE- SCHOOL  
YEAR ENDED 31 AUGUST 2022**

I report on the accounts for the period ended 31<sup>st</sup> August 2022 which are set out on pages 9 to 18.

**Respective responsibilities of the trustees and examiner**

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 2011 Act and in carrying out my examination, I have followed 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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mark E Newey**

Mark Newey ACMA  
Derby Community Accountancy Service  
Babington Lodge  
128 Green Lane  
Derby  
DE1 1RY

Date **27 June 2023**



**ST JOSEPH'S PRE-SCHOOL  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 AUGUST 2022**

|  |      | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>Year to 31<br>Aug 2022 | Total Funds<br>Year to 31<br>Aug 2021 |
|--|------|-----------------------|---------------------|---------------------------------------|---------------------------------------|
|  | Note | £                     | £                   | £                                     | £                                     |
| <b>Income from:</b>                          |      |                       |                     |                                       |                                       |
| Donations                                    | 3    | 30                    | -                   | 30                                    | 44                                    |
| Charitable activities                        | 4    | 157,818               | 8,846               | 166,664                               | 156,109                               |
| Investment income                            | 5    | 34                    | -                   | 34                                    | -                                     |
| <b>Total incoming resources</b>              |      | 157,882               | 8,846               | 166,728                               | 156,153                               |
| <br><b><u>Expenditure on:</u></b>            |      |                       |                     |                                       |                                       |
| Raising funds                                |      | -                     | -                   | -                                     | -                                     |
| Charitable activities                        |      | 162,948               | 8,846               | 171,794                               | 144,569                               |
| <b>Total expenditure</b>                     | 6    | 162,948               | 8,846               | 171,794                               | 144,569                               |
| <b>Net (expenditure) income</b>              |      | (5,066)               | -                   | (5,066)                               | 11,584                                |
| Transfer between funds                       |      | -                     | -                   | -                                     | -                                     |
| <b>Net movement in funds</b>                 |      | (5,066)               | -                   | (5,066)                               | 11,584                                |
| <b>Fund balances at 1<br/>September 2021</b> |      | 77,654                | -                   | 77,654                                | 66,070                                |
| <b>Fund balances at 31<br/>August 2022</b>   |      | 72,588                | -                   | 72,588                                | 77,654                                |

The company had no new or discontinued activities during the year.

**The notes on pages 11 to 18 form part of these financial statements.**

**ST JOSEPH'S PRE-SCHOOL  
BALANCE SHEET  
YEAR ENDED 31 AUGUST 2022**

|   | Note | 2022           |               | 2021           |               |
|---|------|----------------|---------------|----------------|---------------|
|   |      | £              | £             | £              | £             |
| <b>Fixed assets</b>                                   |      |                | -             |                | -             |
| <b>Current assets</b>                                 |      |                |               |                |               |
| Debtors   | 11   | -              |               | -              |               |
| Cash at bank and in hand                              |      | 112,182        |               | 109,334        |               |
|   |      | <u>112,182</u> |               | <u>109,334</u> |               |
| <b>Creditors: amounts falling due within one year</b> | 12   | 39,594         |               | 31,680         |               |
| <b>Net current assets</b>                             |      |                | <u>72,588</u> |                | <u>77,654</u> |
| <b>Total assets less current liabilities</b>          |      |                | <u>72,588</u> |                | <u>77,654</u> |
| <b>Net assets</b>                                     |      |                | <u>72,588</u> |                | <u>77,654</u> |
| <b>The funds of the charity:</b>                      |      |                |               |                |               |
| Restricted  | 13   | -              |               | -              |               |
| Unrestricted – General reserves                       | 13   |                | 72,588        |                | 77,654        |
| <b>TOTAL CHARITY FUNDS</b>                            | 14   |                | <u>72,588</u> |                | <u>77,654</u> |

These financial statements were approved by the trustees and authorised, and are signed on their behalf by:

Trustee **Teresa Hall** Date **27<sup>th</sup> June 2023**  
Mrs Theresa Hall

Trustee **Anthony Parkes** Date **27<sup>th</sup> June 2023**  
Mr Anthony Parkes

**The notes on pages 11 to 18 form part of these financial statements.**

**ST JOSEPH'S PRE-SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

**1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the company. Monetary amounts in these financial statements are to the nearest £.

The accounts have been prepared on historical cost convention apart from freehold property that is carried at market value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Charitable Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**1.4 Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings which aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

**ST JOSEPH'S PRE-SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

**1.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.9 Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits/

**1.11 Taxation**

The charity is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**2. Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

**ST JOSEPH'S PRE-SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

**3. Donations**

|           | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>Year to 31<br/>Aug 2022<br/>£</b> | <b>Total Funds<br/>Year to 31<br/>Aug 2021<br/>£</b> |
|-----------|-------------------------------------|-----------------------------------|--|--|
| Donations | <u>30</u>                           | <u>-</u>                          | <u>30</u>  | <u>44</u>  |
|           | <u><u>30</u></u>                    | <u><u>-</u></u>                   | <u><u>30</u></u>                                     | <u><u>44</u></u>                                     |

**4. Income from charitable activities**

|                           | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>Year to 31 Aug<br/>2022<br/>£</b> | <b>Total Funds<br/>Year to 31 Aug<br/>2021<br/>£</b> |
|---------------------------|-------------------------------------|-----------------------------------|--|--|
| Early Years Pupil Premium | -                                   | 626                               | 626  | 1,876  |
| Funded Places             | 139,365                             | -                                 | 139,365  | 123,190  |
| SEN Funding               | -                                   | 8,220                             | 8,220  | 6,200  |
| HMRC Job Retention Scheme | -                                   | -                                 | -  | 885  |
| DCC Discretionary Grant   | -                                   | -                                 | -  | 10,000   |
| DCC PPE                   | -                                   | -                                 | -  | 1,657  |
| Admission Fees            | 14,068                              | -                                 | 14,068   | 7,902  |
| School Dinners            | 3,618                               | -                                 | 3,618  | 4,161  |
| Other charitable income   | 767                                 | -                                 | 767  | 238  |
|                           | <u><u>157,818</u></u>               | <u><u>8,846</u></u>               | <u><u>166,664</u></u>                                | <u><u>156,109</u></u>                                |

**5. Investment income**

|   | <b>Total Funds<br/>Year to 31<br/>Aug 2022<br/>£</b> | <b>Total Funds<br/>Year to 31<br/>Aug 2021<br/>£</b> |
|---|--|--|
| Bank interest receivable (unrestricted) | <u><u>34</u></u>                                     | <u><u>-</u></u>                                      |

**ST JOSEPH'S PRE-SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

**6. Analysis of expenditure**

|                                     | <b>Total Funds<br/>Year to 31<br/>Aug 2022</b> | <b>Total Funds<br/>Year to 31<br/>Aug 2021</b> |
|-------------------------------------|--|--|
| Staff costs                         | 146,720  | 122,232  |
| Books Toys & Resources & Activities | 2,342  | 1,526  |
| Groceries & Milk                    | 1,027  | 613  |
| School Dinners                      | 3,469  | 3,802  |
| Repairs & Maintenance               | 573  | 2,805  |
| Security                            | 280  | 304  |
| Equipment                           | 2,961  | 774  |
| Website                             | 300  | -  |
| Water & Refuse                      | -  | -  |
| Hygiene                             | 2,714  | 4,162  |
| Health and Safety                   | -  | 110  |
| Heat & Light                        | 4,004  | 2,158  |
| Telephone                           | 1,141  | 746  |
| Printing, Postage & Stationery      | 1,061  | 805  |
| Insurance                           | 2,067  | 1,647  |
| Advertising                         | 57   | 167  |
| Subscriptions & CRB                 | 620  | 1,175  |
| Training                            | 343  | 306  |
| Travel                              | 2  | 26   |
| Staff Uniforms                      | 22   | -  |
| Audit & Pension Admin               | 620  | 620  |
| Miscellaneous                       | 340  | 179  |
| Gifts                               | 309  | 412  |
| Entertainment for children          | 125  | -  |
| EYPP expenditure                    | 697  | -  |
|                                     | <b>171,794</b>                                 | <b>144,569</b>                                 |

**ST JOSEPH'S PRE-SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

**7. Total Charitable Expenditure**

|              | <b>Total<br/>Funds<br/>2021-22</b> | <b>Total<br/>Funds<br/>2020-21</b> |
|--------------|------------------------------------|------------------------------------|
| Unrestricted | 162,948                            | 135,608                            |
| Restricted   | 8,846                              | 8,961                              |
|              | <u>171,794</u>                     | <u>144,569</u>                     |

**8. Net (expenditure)/income**

Net (expenditure)/income for the year is stated after charging/(crediting):

|                             | <b>2022</b> | <b>2021</b> |
|-----------------------------|-------------|-------------|
|                             | <b>£</b>    | <b>£</b>    |
| Independent Examiner's Fees | <u>500</u>  | <u>500</u>  |

**9. Directors and key management personnel**

The key management personnel of the charity consist of the trustees.  
The trustees did not receive remuneration.

**10. Employees**

The average monthly number of persons employed (full time equivalent) during the year was

|                       | <b>Year to 31<br/>Aug 2022</b> | <b>Year to 31<br/>Aug 2021</b> |
|-----------------------|--------------------------------|--------------------------------|
|                       | <b>No</b>                      | <b>No</b>                      |
| Charitable activities | 8                              | 8                              |
|                       | <u>8</u>                       | <u>8</u>                       |

**Employment costs**

|                              | <b>Year to 31<br/>Aug 2022</b> | <b>Year to 31<br/>Aug 2021</b> |
|------------------------------|--------------------------------|--------------------------------|
|                              | <b>£</b>                       | <b>£</b>                       |
| Wages and salaries           | 139,911                        | 118,057                        |
| Employers National Insurance | 2,872                          | 727                            |
| Pension Contributions        | 3,937                          | 3,448                          |
|                              | <u>146,720</u>                 | <u>122,232</u>                 |

No employee earned more than £60,000 per annum.

**ST JOSEPH'S PRE-SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

**11. Debtors**

|                | <b>2022</b>     | 2021            |
|----------------|-----------------|-----------------|
|                | £               | £               |
| Admission fees | -               | -               |
| Prepayment     | -               | -               |
|                | <u>-</u>        | <u>-</u>        |
|                | <u><u>-</u></u> | <u><u>-</u></u> |

**12. Creditors: Amounts falling due within one year**

|   | <b>2022</b>                 | 2021                 |
|---|-----------------------------|----------------------|
|   | £                           | £                    |
| Funding Received in advance for Autumn 2021 | <b>36,545</b>               | 28,330               |
| Contingency for remedial building repairs   | <b>600</b>                  | 600                  |
| Taxation and social security                | <b>1,865</b>                | 978                  |
| Pensions                                    | -                           | 666                  |
| Accruals                                    | <b>584</b>                  | 1,106                |
|   | <u><b>39,594</b></u>        | <u>31,680</u>        |
|   | <u><u><b>39,594</b></u></u> | <u><u>31,680</u></u> |



**ST JOSEPH'S PRE-SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

**13. Analysis of charitable funds**

**Analysis of movements in unrestricted funds**

|                                 | At<br>1 Sept<br>2021<br>£ | Incoming       | Outgoing         | Transfers | At<br>31 Aug<br>2022<br>£ |
|---------------------------------|---------------------------|----------------|------------------|-----------|---------------------------|
| General reserve                 | 77,654                    | 157,882        | (162,948)        | -         | 72,588                    |
| <b>Total unrestricted funds</b> | <b>77,654</b>             | <b>157,882</b> | <b>(162,948)</b> | <b>-</b>  | <b>72,588</b>             |
| <b>Restricted funds</b>         |                           |                |                  |           |                           |
| Early Years Pupil Premium       | -                         | 626            | (626)            | -         | -                         |
| SEN Funding                     | -                         | 8,220          | (8,220)          | -         | -                         |
| <b>Total Restricted funds</b>   | <b>-</b>                  | <b>8,846</b>   | <b>(8,846)</b>   | <b>-</b>  | <b>-</b>                  |
| <b>Total funds</b>              | <b>77,654</b>             | <b>166,728</b> | <b>(171,794)</b> | <b>-</b>  | <b>72,588</b>             |

Early Years Pupil Premium(EYPP) is provided for children who are identified as needing extra support in their education due to a number of factors in their family circumstances. In 2021-22 Pre-school received a total of £626 EYPP this funding was used to:

- Purchase equipment for an obstacle park to enhance outside play.
- Purchase wooden equipment such as an indoor kitchen, washing machine and high chair to encourage children to learn about life at home.
- Contribution to school dinner costs for one children to improve life skills.
- Purchase of musical instruments to expand children's learning.

All of the EYPP funding was used to ensure that children identified as having met the EYPP criteria could benefit from the additional resources and activities.

SEN Funding is provided to support individual children attending pre school who need additional support. This funding is provided after referrals are made to the Early Years Intervention team who undertake an assessment and establish a care plan for the child, working with specialist staff within the setting.

**ST JOSEPH'S PRE-SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2022**

**General reserve**

General reserves are the free reserves after allowing for all designated funds.

**14. Analysis of net assets between funds**

|                           | <b>Tangible<br/>fixed assets</b> | <b>Other<br/>net assets</b> | <b>Total</b>         |
|---------------------------|----------------------------------|-----------------------------|----------------------|
|                           | <b>£</b>                         | <b>£</b>                    | <b>£</b>             |
| <b>Unrestricted funds</b> |                                  |                             |                      |
| Unrestricted Funds        | -                                | <b>72,588</b>               | <b>72,588</b>        |
| <b>Restricted funds</b>   | -                                | -                           | -                    |
| <b>Total funds</b>        | <u>-</u>                         | <u><b>72,588</b></u>        | <u><b>72,588</b></u> |

**15. Related party transactions**

The charity had no related party transactions that required disclosure.