

BLEDLLOW PRE-SCHOOL

England & Wales · Charity number 1023558

Details

Other names	BLEDLLOW PLAYGROU
Status	Registered
Legal form	Other
Registered	1993-07-12
Register	View on the Charity Commission register

Contact

Address	Bledlow Village Hall Chinnor Road Bledlow Princes Risborough HP27 9QF
Phone	07840113010
Email	bledlowpreschooladn@gmail.com
Website	www.bledlowpreschool.com

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: Provision of pre-school education for children in the village of Bledlow and surrounding areas

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£61,589	£66,070	-	-
2023-08-31	£50,881	£59,242	-	-
2022-08-31	£70,011	£65,448	-	-
2021-08-31	£69,753	£61,627	-	-
2020-08-31	£60,450	£58,176	-	-

Trustees

Name	Role	Appointed
Pollyanna Crute	Chair	2024-09-24
Abbie Maylor		2024-09-18
Roxaneh Afifi-Sabet		2026-02-04

BLEDLOW PRE-SCHOOL

England & Wales - Charity number 1023558

Accounts

Charity registration number: 1023558

Bledlow Pre-School

Annual Report and Financial Statements
for the Year Ended 31 August 2024

Bledlow Pre-School

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Bledlow Pre-School

Reference and Administrative Details

Chairman	Victoria White
Trustees	Victoria White Lucy Goodright
Charity Registration Number	1023558
Principal Office	Bledlow Village Hall Chinnor Road Bledlow Bucks HP27 9QF
Independent Examiner	Chimes Accountancy Services Ltd

Bledlow Pre-School

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on and signed on its behalf by:

Bledlow Pre-School

Independent Examiner's Report to the trustees of Bledlow Pre-School

I report to the trustees on my examination of the accounts of Bledlow Pre-School for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of Bledlow Pre-School 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 Bledlow Pre-School'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Bledlow Pre-School 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 accounting 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.

.....
Marina Hunt FCCA
.....

Bledlow Pre-School

Statement of Financial Activities for the Year Ended 31 August 2024

	Note	Unrestricted £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies		1,061	1,061	741
Charitable activities		59,977	59,977	49,809
Investment income	4	551	551	331
Total income		<u>61,589</u>	<u>61,589</u>	<u>50,881</u>
Expenditure on:				
Raising funds				-
Charitable activities		(66,070)	(66,070)	(59,242)
Total expenditure		<u>(66,070)</u>	<u>(66,070)</u>	<u>(59,242)</u>
Net movement in funds		(4,481)	(4,481)	(8,361)
Reconciliation of funds				
Total funds brought forward		<u>42,318</u>	<u>42,318</u>	<u>50,679</u>
Total funds carried forward	9	<u>37,837</u>	<u>37,837</u>	<u>42,318</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 9.

Bledlow Pre-School

(Registration number: 1023558)
Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	7	47,010	46,620
Creditors: Amounts falling due within one year	8	<u>(9,173)</u>	<u>(4,302)</u>
Net assets		<u>37,837</u>	<u>42,318</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>37,837</u>	<u>42,318</u>
Total funds	9	<u>37,837</u>	<u>42,318</u>

The financial statements on pages 4 to 10 were approved by the trustees, and authorised for issue on
.....and signed on their behalf by:

.....

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Bledlow Pre-School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	1,061	1,061
Total for 2024	741	741
Total for 2023	741	741

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Preschool	59,977	59,977
Total for 2024	59,977	59,977
Total for 2023	49,809	49,809

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	551	511
Total for 2024	5511	511
Total for 2023	331	331

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2024

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	90	90
Total for 2024	90	90
Total for 2023	90	90

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	47,010	46,620

8 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	9,173	4,302

9 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General	42,318	61,589	(66,070)	37,837

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
General	50,679	50,881	(59,242)	42,318

Bledlow Pre-School

Statement of Financial Activities by fund for the Year Ended 31 August 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	1,061	741
Charitable activities	59,977	49,809
Investment income	<u>551</u>	<u>331</u>
Total income	<u>61,589</u>	<u>50,881</u>
Expenditure on:		
Raising funds		-
Charitable activities	<u>(66,070)</u>	<u>(59,242)</u>
Total expenditure	<u>(66,070)</u>	<u>(59,242)</u>
Net expenditure	<u>(4,481)</u>	<u>(8,361)</u>
Net movement in funds	(4,481)	(8,361)
Reconciliation of funds		
Total funds brought forward	<u>42,318</u>	<u>50,679</u>
Total funds carried forward	<u>37,837</u>	<u>42,318</u>

Bledlow Pre-School

Detailed Statement of Financial Activities for the Year Ended 31 August 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	1,061	741
Charitable activities (analysed below)	59,977	49,809
Investment income (analysed below)	<u>551</u>	<u>331</u>
Total income	<u>61,589</u>	<u>50,881</u>
Expenditure on:		
Raising funds (analysed below)	-	-
Charitable activities (analysed below)	<u>(66,070)</u>	<u>(59,242)</u>
Total expenditure	<u>(66,070)</u>	<u>(59,242)</u>
Net expenditure	<u>(4,481)</u>	<u>(8,361)</u>
Net movement in funds	(4,481)	(8,361)
Reconciliation of funds		
Total funds brought forward	<u>42,318</u>	<u>50,679</u>
Total funds carried forward	<u>37,837</u>	<u>42,318</u>

Bledlow Pre-School

Detailed Statement of Financial Activities for the Year Ended 31 August 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	0	0
Fundraising income	<u>1,061</u>	<u>741</u>
	<u>1,061</u>	<u>741</u>
<i>Charitable activities</i>		
Funding & fees	59,977	49,809
Other income	<u>0</u>	<u>0</u>
	<u>59,977</u>	<u>49,809</u>
<i>Investment income</i>		
Interest on cash deposits	<u>551</u>	<u>331</u>
	<u>511</u>	<u>331</u>
<i>Raising funds</i>		
Fundraising costs	<u>118</u>	<u>10</u>
	<u>118</u>	<u>10</u>
<i>Charitable activities</i>		
Wages and salaries	48,747	47,282
Staff training	373	208
Premises costs	13,239	5,937
Consumables	379	143
Equipment and snacks	1,377	2,748
Administration expenses	499	537
Sundry expenses	196	1,331
Insurance	1,052	956
Accountancy fees	<u>90</u>	<u>90</u>
	<u>65,952</u>	<u>59,232</u>

BLEDLOW PRE-SCHOOL

England & Wales - Charity number 1023558

Accounts

Charity registration number: 1023558

Bledlow Pre-School

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for the Year Ended 31 August 2023

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Bledlow Pre-School

Reference and Administrative Details

Chairman	Sabina Ahmad
Trustees	Sabina Ahmad Jennifer Mitchell Victoria White
Charity Registration Number	1023558
Principal Office	Bledlow Village Hall Chinner Road Bledlow Bucks HP27 9QF
Independent Examiner	Chimes Accountancy Services Ltd

Bledlow Pre-School

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on and signed on its behalf by:

Bledlow Pre-School

Independent Examiner's Report to the trustees of Bledlow Pre-School

I report to the trustees on my examination of the accounts of Bledlow Pre-School for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees of Bledlow Pre-School 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 Bledlow Pre-School'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Bledlow Pre-School 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 accounting 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.

.....
Marina Legge FCCA
.....

Bledlow Pre-School

Statement of Financial Activities for the Year Ended 31 August 2023

	Note	Unrestricted £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies		741	741	2,379
Charitable activities		49,809	49,809	67,718
Investment income	4	331	331	4
Total income		50,881	50,881	70,011
Expenditure on:				
Raising funds				-
Charitable activities		(59,242)	(59,242)	(65,448)
Total expenditure		(59,242)	(59,242)	(65,448)
Net movement in funds		(8,361)	(8,361)	4,663
Reconciliation of funds				
Total funds brought forward		50,679	50,679	46,016
Total funds carried forward	9	42,318	42,318	50,679

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 9.

Bledlow Pre-School

(Registration number: 1023558)
Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	7	46,620	54,324
Creditors: Amounts falling due within one year	8	<u>(4,302)</u>	<u>(3,645)</u>
Net assets		<u>42,318</u>	<u>50,679</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>42,318</u>	<u>50,679</u>
Total funds	9	<u>42,318</u>	<u>50,679</u>

The financial statements on pages 4 to 10 were approved by the trustees, and authorised for issue onand signed on their behalf by:

.....

Bledlow Pre-School

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Bledlow Pre-School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Bledlow Pre-School

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Bledlow Pre-School

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

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	741	741
Total for 2023	<u>741</u>	<u>741</u>
Total for 2022	<u>2,379</u>	<u>2,379</u>

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Preschool	49,809	49,809
Total for 2023	<u>49,809</u>	<u>49,809</u>
Total for 2022	67,718	67,718

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	331	331
Total for 2023	<u>331</u>	<u>331</u>
Total for 2022	<u>14</u>	<u>14</u>

Bledlow Pre-School

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

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	90	90
Total for 2023	90	90
Total for 2022	90	90

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	46,620	54,324

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	4,302	3,645

9 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
General	50,679	50,881	(59,242)	42,318

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
Unrestricted funds				
General	46,016	70,111	(65,448)	50,679

Bledlow Pre-School

Statement of Financial Activities by fund for the Year Ended 31 August 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	741	2,379
Charitable activities	49,809	67,718
Investment income	<u>331</u>	<u>14</u>
Total income	<u>50,881</u>	<u>70,111</u>
Expenditure on:		
Raising funds		-
Charitable activities	<u>(65,448)</u>	<u>(65,448)</u>
Total expenditure	<u>(65,448)</u>	<u>(65,448)</u>
Net income	<u>4,663</u>	<u>4,663</u>
Net movement in funds	4,663	4,663
Reconciliation of funds		
Total funds brought forward	<u>46,016</u>	<u>46,016</u>
Total funds carried forward	<u>50,679</u>	<u>50,679</u>

Bledlow Pre-School

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

	Total 2023	Total 2022
	£	£
Income and Endowments from:		
Donations and legacies (analysed below)	741	2,379
Charitable activities (analysed below)	49,809	67,718
Investment income (analysed below)	<u>331</u>	<u>14</u>
Total income	<u>50,881</u>	<u>70,111</u>
Expenditure on:		
Raising funds (analysed below)	-	-
Charitable activities (analysed below)	<u>(59,242)</u>	<u>(65,448)</u>
Total expenditure	<u>(59,242)</u>	<u>(65,448)</u>
Net income	<u>(8,361)</u>	<u>4,663</u>
Net movement in funds	(8,361)	4,663
Reconciliation of funds		
Total funds brought forward	<u>50,679</u>	<u>46,016</u>
Total funds carried forward	<u>42,318</u>	<u>50,679</u>

Bledlow Pre-School

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

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	0	1,050
Fundraising income	741	1,329
	741	2,379
<i>Charitable activities</i>		
Funding & fees	49,809	67,718
Other income	0	0
	49,809	67,718
<i>Investment income</i>		
Interest on cash deposits	331	14
	331	14
<i>Raising funds</i>		
Fundraising costs	10	0
	10	0
<i>Charitable activities</i>		
Wages and salaries	47,282	48,236
Staff training	208	959
Premises costs	5,937	7,086
Consumables	143	1,122
Equipment	2,748	5,089
Administration expenses	537	603
Sundry expenses	1,331	2,263
Insurance	956	0
Accountancy fees	90	90
	59,232	65,448

BLEDLOW PRE-SCHOOL

England & Wales - Charity number 1023558

Accounts

Charity registration number: 1023558

Bledlow Pre-School

Annual Report and Financial Statements

for the Year Ended 31 August 2022

Bledlow Pre-School

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Bledlow Pre-School

Reference and Administrative Details

Chairman	Sabina Ahmad
Trustees	Sabina Ahmad Jennifer Mitchell Victoria White
Charity Registration Number	1023558
Principal Office	Bledlow Village Hall Chinner Road Bledlow Bucks HP27 9QF
Independent Examiner	Chimes Accountancy Services Ltd

Bledlow Pre-School

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on and signed on its behalf by:

Bledlow Pre-School

Independent Examiner's Report to the trustees of Bledlow Pre-School

I report to the trustees on my examination of the accounts of Bledlow Pre-School for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of Bledlow Pre-School 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 Bledlow Pre-School'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Bledlow Pre-School 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 accounting 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.

.....
Marina Legge FCCA

.....

Bledlow Pre-School

Statement of Financial Activities for the Year Ended 31 August 2022

	Note	Unrestricted £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies		2,379	2,379	1,988
Charitable activities		67,718	67,718	67,763
Investment income	4	14	14	2
Total income		70,011	70,011	69,753
Expenditure on:				
Raising funds				-
Charitable activities		(65,448)	(65,448)	(61,627)
Total expenditure		(65,448)	(65,448)	(61,627)
Net movement in funds		4,663	4,663	8,126
Reconciliation of funds				
Total funds brought forward		46,016	46,016	37,890
Total funds carried forward	9	50,679	50,679	46,016

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 9.

Bledlow Pre-School

(Registration number: 1023558)
Balance Sheet as at 31 August 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand	7	54,324	50,754
Creditors: Amounts falling due within one year	8	<u>(3,645)</u>	<u>(4,738)</u>
Net assets		<u>50,679</u>	<u>46,016</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>50,679</u>	<u>46,016</u>
Total funds	9	<u>50,679</u>	<u>46,016</u>

The financial statements on pages 4 to 10 were approved by the trustees, and authorised for issue onand signed on their behalf by:

.....

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Bledlow Pre-School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2022

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2022

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	2,379	2,379
Total for 2022	2,379	2,379
Total for 2021	1,988	1,988

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Preschool	67,718	67,718
Total for 2022	67,718	67,718
Total for 2021	67,763	67,763

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	14	14
Total for 2022	14	14
Total for 2021	2	2

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	90	90
Total for 2022	90	90
Total for 2021	90	90

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	54,324	50,754

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	3,645	4,738

9 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
Unrestricted funds				
General	46,016	70,111	(65,448)	50,679

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Unrestricted funds				
General	37,890	69,753	(61,627)	46,016

Bledlow Pre-School

Statement of Financial Activities by fund for the Year Ended 31 August 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	2,379	1,988
Charitable activities	67,718	67,763
Investment income	<u>14</u>	<u>2</u>
Total income	<u>70,111</u>	<u>69,753</u>
Expenditure on:		
Raising funds		-
Charitable activities	<u>(65,448)</u>	<u>(61,627)</u>
Total expenditure	<u>(65,448)</u>	<u>(61,627)</u>
Net income	<u>4,663</u>	<u>8,126</u>
Net movement in funds	4,663	8,126
Reconciliation of funds		
Total funds brought forward	<u>46,016</u>	<u>37,890</u>
Total funds carried forward	<u>50,679</u>	<u>46,016</u>

Bledlow Pre-School

Detailed Statement of Financial Activities for the Year Ended 31 August 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	2,379	1,988
Charitable activities (analysed below)	67,718	67,763
Investment income (analysed below)	<u>14</u>	<u>2</u>
Total income	<u>70,111</u>	<u>69,753</u>
Expenditure on:		
Raising funds (analysed below)	-	-
Charitable activities (analysed below)	<u>(65,448)</u>	<u>(61,627)</u>
Total expenditure	<u>(65,448)</u>	<u>(61,627)</u>
Net income	<u>4,663</u>	<u>8,126</u>
Net movement in funds	4,663	8,126
Reconciliation of funds		
Total funds brought forward	<u>46,0160</u>	<u>37,890</u>
Total funds carried forward	<u>50,679</u>	<u>46,016</u>

Bledlow Pre-School

Detailed Statement of Financial Activities for the Year Ended 31 August 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Appeals and donations	1,050	1,200
Fundraising income	1,329	788
	2,379	1,988
<i>Charitable activities</i>		
Funding & fees	67,718	67,308
Other income	0	455
	67,718	67,763
<i>Investment income</i>		
Interest on cash deposits	14	2
	14	2
<i>Raising funds</i>		
Fundraising costs		0
		0
<i>Charitable activities</i>		
Wages and salaries	48,236	46,259
Staff training	959	320
Premises costs	7,086	8,572
Consumables	1,122	523
Equipment	5,089	1,517
Administration expenses	603	1,829
Sundry expenses	2,263	1,556
Insurance	0	961
Accountancy fees	90	90
	65,448	61,627

BLEDLOW PRE-SCHOOL

England & Wales - Charity number 1023558

Accounts

Charity registration number: 1023558

Bledlow Pre-School

Annual Report and Financial Statements

for the Year Ended 31 August 2021

Bledlow Pre-School

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Bledlow Pre-School

Reference and Administrative Details

Chairman	Sabina Ahmad
Trustees	Sabina Ahmad Patricia Goodfellow Clare Wiseman-Clarke Alice Robinson Victoria White Gergely Szimandl-Fesu
Charity Registration Number	1023558
Principal Office	Bledlow Village Hall Chinnor Road Bledlow Bucks HP27 9QF
Independent Examiner	Chimes Accountancy Services Ltd

Bledlow Pre-School

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 10 January 2022 and signed on its behalf by:

Bledlow Pre-School

Independent Examiner's Report to the trustees of Bledlow Pre-School

I report to the trustees on my examination of the accounts of Bledlow Pre-School for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees of Bledlow Pre-School 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 Bledlow Pre-School'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Bledlow Pre-School 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 accounting 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.



.....
Marina Legge
FCCA

10 January 2022

Bledlow Pre-School

Statement of Financial Activities for the Year Ended 31 August 2021

	Note	Unrestricted £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies		1,988	1,988	3,796
Charitable activities		67,763	67,763	56,616
Investment income	4	<u>2</u>	<u>2</u>	<u>38</u>
Total income		<u>69,753</u>	<u>69,753</u>	<u>60,450</u>
Expenditure on:				
Raising funds		-	-	(283)
Charitable activities		<u>(61,627)</u>	<u>(61,627)</u>	<u>(57,893)</u>
Total expenditure		<u>(61,627)</u>	<u>(61,627)</u>	<u>(58,176)</u>
Net movement in funds		8,126	8,126	2,274
Reconciliation of funds				
Total funds brought forward		<u>37,890</u>	<u>37,890</u>	<u>35,616</u>
Total funds carried forward	10	<u><u>46,016</u></u>	<u><u>46,016</u></u>	<u><u>37,890</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 10.

Bledlow Pre-School

(Registration number: 1023558) Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand	8	50,754	45,042
Creditors: Amounts falling due within one year	9	<u>(4,738)</u>	<u>(7,152)</u>
Net assets		<u>46,016</u>	<u>37,890</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>46,016</u>	<u>37,890</u>
Total funds	10	<u>46,016</u>	<u>37,890</u>

The financial statements on pages 4 to 10 were approved by the trustees, and authorised for issue on 10 January 2022 and signed on their behalf by:

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Bledlow Pre-School meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

2 Income from donations and legacies

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	1,988	1,988
Total for 2021	1,988	1,988
Total for 2020	3,796	3,796

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Preschool	67,763	67,763
Total for 2021	67,763	67,763
Total for 2020	56,616	56,616

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	2	2
Total for 2021	2	2
Total for 2020	38	38

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Total for 2020		283	283

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

	Direct costs £	Total costs £
Total for 2020	<u>283</u>	<u>283</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	<u>90</u>	<u>90</u>
Total for 2021	<u>90</u>	<u>90</u>
Total for 2020	<u>90</u>	<u>90</u>

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2021

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>50,754</u>	<u>45,042</u>

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>4,738</u>	<u>7,152</u>

10 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Unrestricted funds				
General	<u>37,890</u>	<u>69,753</u>	<u>(61,627)</u>	<u>46,016</u>

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Unrestricted funds				
General	<u>35,616</u>	<u>60,167</u>	<u>(57,893)</u>	<u>37,890</u>

Bledlow Pre-School

Statement of Financial Activities by fund for the Year Ended 31 August 2021

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	1,988	3,796
Charitable activities	67,763	56,616
Investment income	2	38
Total income	<u>69,753</u>	<u>60,450</u>
Expenditure on:		
Raising funds	-	(283)
Charitable activities	<u>(61,627)</u>	<u>(57,893)</u>
Total expenditure	<u>(61,627)</u>	<u>(58,176)</u>
Net income	<u>8,126</u>	<u>2,274</u>
Net movement in funds	8,126	2,274
Reconciliation of funds		
Total funds brought forward	<u>37,890</u>	<u>35,616</u>
Total funds carried forward	<u>46,016</u>	<u>37,890</u>

Bledlow Pre-School

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	1,988	3,796
Charitable activities (analysed below)	67,763	56,616
Investment income (analysed below)	<u>2</u>	<u>38</u>
Total income	<u>69,753</u>	<u>60,450</u>
Expenditure on:		
Raising funds (analysed below)	-	(283)
Charitable activities (analysed below)	<u>(61,627)</u>	<u>(57,893)</u>
Total expenditure	<u>(61,627)</u>	<u>(58,176)</u>
Net income	<u>8,126</u>	<u>2,274</u>
Net movement in funds	8,126	2,274
Reconciliation of funds		
Total funds brought forward	<u>37,890</u>	<u>35,616</u>
Total funds carried forward	<u><u>46,016</u></u>	<u><u>37,890</u></u>

Bledlow Pre-School

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Appeals and donations	1,200	2,197
Fundraising income	788	1,599
	1,988	3,796
<i>Charitable activities</i>		
Funding & fees	67,308	56,088
Other income	455	528
	67,763	56,616
<i>Investment income</i>		
Interest on cash deposits	2	38
	2	38
<i>Raising funds</i>		
Fundraising costs	-	283
	-	283
<i>Charitable activities</i>		
Wages and salaries	46,259	45,796
Staff training	320	579
Premises costs	8,572	6,160
Consumables	523	646
Equipment	1,517	693
Administration expenses	1,829	746
Sundry expenses	1,556	2,213
Insurance	961	970
Accountancy fees	90	90
	61,627	57,893

BLEDLOW PRE-SCHOOL

England & Wales - Charity number 1023558

Accounts

Charity registration number: 1023558

Bledlow Pre-School

Annual Report and Financial Statements

for the Year Ended 31 August 2020

Bledlow Pre-School

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Bledlow Pre-School

Reference and Administrative Details

Chairman	Sabina Malik
Trustees	Sabina Malik Patricia Goodfellow Clare Wiseman-Clarke Alice Robinson Victoria White
Principal Office	Bledlow Village Hall Chinnor Road Bledlow Bucks HP27 9QF
Charity Registration Number	1023558
Independent Examiner	Chimes Accountancy Services Ltd

Bledlow Pre-School

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 8 March 2021 and signed on its behalf by:

.....
Sabina Malik
Chairman and Trustee

Bledlow Pre-School

Independent Examiner's Report to the trustees of Bledlow Pre-School

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees of Bledlow Pre-School 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 Bledlow Pre-School'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Bledlow Pre-School 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 accounting 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.



Marina Legge
FCCA

8 March 2021

Bledlow Pre-School

Statement of Financial Activities for the Year Ended 31 August 2020

	Note	Unrestricted £	Total 2020 £	Total 2019 £
Income and Endowments from:				
Donations and legacies		3,796	3,796	1,393
Charitable activities		56,616	56,616	62,828
Investment income	4	<u>38</u>	<u>38</u>	<u>45</u>
Total income		<u>60,450</u>	<u>60,450</u>	<u>64,266</u>
Expenditure on:				
Raising funds		(283)	(283)	-
Charitable activities		<u>(57,893)</u>	<u>(57,893)</u>	<u>(61,866)</u>
Total expenditure		<u>(58,176)</u>	<u>(58,176)</u>	<u>(61,866)</u>
Net movement in funds		2,274	2,274	2,400
Reconciliation of funds				
Total funds brought forward		<u>35,616</u>	<u>35,616</u>	<u>33,216</u>
Total funds carried forward	11	<u><u>37,890</u></u>	<u><u>37,890</u></u>	<u><u>35,616</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 11.

Bledlow Pre-School
(Registration number: 1023558)
Balance Sheet as at 31 August 2020

	Note	2020 £	2019 £
Current assets			
Cash at bank and in hand	9	45,042	41,021
Creditors: Amounts falling due within one year	10	<u>(7,152)</u>	<u>(5,405)</u>
Net assets		<u>37,890</u>	<u>35,616</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>37,890</u>	<u>35,616</u>
Total funds	11	<u>37,890</u>	<u>35,616</u>

The financial statements on pages 4 to 11 were approved by the trustees, and authorised for issue on 8 March 2021 and signed on their behalf by:

.....
Sabina Malik
Chairman and Trustee

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Bledlow Pre-School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2020

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2020

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	3,796	3,796
Total for 2020	3,796	3,796
Total for 2019	1,393	1,393

3 Income from charitable activities

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	38	38
Total for 2020	38	38
Total for 2019	45	45

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Donations		283	283
Total for 2020		283	283
		Direct costs £	Total costs £
Costs of generating donations and legacies		283	283
Total for 2020		283	283

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2020

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		56,833	56,833
Governance costs		970	970
		90	90
Total for 2020		57,893	57,893
Total for 2019		61,866	61,866
			Total expenditure £

7 Analysis of governance and support costs

Governance costs

		Unrestricted funds General £	Total funds £
Audit fees			
Other fees paid to auditors		90	90
		90	90
Total for 2020		90	90
Total for 2019		90	90

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2020

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	<u>45,042</u>	<u>41,021</u>

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	<u>7,152</u>	<u>5,405</u>

11 Funds

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Unrestricted funds				
General	<u>35,616</u>	<u>60,167</u>	<u>(57,893)</u>	<u>37,890</u>

	Balance at 1 September 2018 £	Incoming resources £	Resources expended £	Balance at 31 August 2019 £
Unrestricted funds				
General	<u>33,216</u>	<u>64,266</u>	<u>(61,866)</u>	<u>35,616</u>

Bledlow Pre-School

Notes to the Financial Statements for the Year Ended 31 August 2020

12 Analysis of net assets between funds

	Unrestricted funds General	Total funds at 31 August 2020
	£	£
Current assets	45,042	45,042
Current liabilities	(7,152)	(7,152)
Total net assets	37,890	37,890
	Unrestricted funds General	Total funds at 31 August 2019
	£	£
Current assets	41,021	41,021
Current liabilities	(5,405)	(5,405)
Total net assets	35,616	35,616

13 Analysis of net funds

	At 1 September 2019	At 31 August 2020
	£	£
Cash at bank and in hand	41,021	41,021
Net debt	41,021	41,021
	At 1 September 2018	Financing cash flows
	£	£
Cash at bank and in hand	41,021	561
Net debt	41,021	41,582
	41,021	41,582

Bledlow Pre-School

Statement of Financial Activities by fund for the Year Ended 31 August 2020

	Total Unrestricted Funds 2020 £	Total Unrestricted Funds 2019 £
Income and Endowments from:		
Donations and legacies	3,796	1,393
Charitable activities	56,616	62,828
Investment income	38	45
Total income	<u>60,450</u>	<u>64,266</u>
Expenditure on:		
Raising funds	(283)	-
Charitable activities	<u>(57,893)</u>	<u>(61,866)</u>
Total expenditure	<u>(58,176)</u>	<u>(61,866)</u>
Net income	<u>2,274</u>	<u>2,400</u>
Net movement in funds	2,274	2,400
Reconciliation of funds		
Total funds brought forward	<u>35,616</u>	<u>33,216</u>
Total funds carried forward	<u><u>37,890</u></u>	<u><u>35,616</u></u>

Bledlow Pre-School

Detailed Statement of Financial Activities for the Year Ended 31 August 2020

	Total 2020 £	Total 2019 £
Income and Endowments from:		
Donations and legacies (analysed below)	3,796	1,393
Charitable activities (analysed below)	56,616	62,828
Investment income (analysed below)	38	45
Total income	<u>60,450</u>	<u>64,266</u>
Expenditure on:		
Raising funds (analysed below)	(283)	-
Charitable activities (analysed below)	<u>(57,893)</u>	<u>(61,866)</u>
Total expenditure	<u>(58,176)</u>	<u>(61,866)</u>
Net income	<u>2,274</u>	<u>2,400</u>
Net movement in funds	2,274	2,400
Reconciliation of funds		
Total funds brought forward	<u>35,616</u>	<u>33,216</u>
Total funds carried forward	<u><u>37,890</u></u>	<u><u>35,616</u></u>

Bledlow Pre-School

Detailed Statement of Financial Activities for the Year Ended 31 August 2020

	Total 2020 £	Total 2019 £
<i>Donations and legacies</i>		
Appeals and donations	2,197	1,393
Fundraising income	1,599	-
	3,796	1,393
<i>Charitable activities</i>		
Funding & fees	56,088	62,603
Other income	528	225
	56,616	62,828
<i>Investment income</i>		
Interest on cash deposits	38	45
	38	45
<i>Raising funds</i>		
Fundraising costs	283	-
	283	-
<i>Charitable activities</i>		
Wages and salaries	45,796	48,666
Staff training	579	-
Premises costs	6,160	7,730
Consumables	646	2,912
Equipment	693	-
Administration expenses	746	2,468
Sundry expenses	2,213	-
Insurance	970	-
Accountancy fees	90	90
	57,893	61,866