

CLAPHAM PRE-SCHOOL (BEDFORD)

England & Wales · Charity number 1023729

Details

Other names CLAPHAM PLAYGROUP, CLAPHAM PRE-SCHOOL (BEDFORD)

Status Registered

Legal form Other

Registered 1993-07-13

Register [View on the Charity Commission register](#)

Contact

Address King George V1 playing field
High Street
Clapham
Bedfordshire
MK41 6BP

Phone 01234341142

Email sam@claphampreschool.co.uk

Website claphampreschool.co.uk

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: We are providing an educational environment for under 5's in a local village, in the Mid Bedfordshire county. We offer parents a fully flexible choice of full day care for their children to help parents who want to return to work. We have been successful in fundraising for a new building so we can expand the care & facilities we can offer to our children and parents, we moved in July 11.

Classification

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

Geography

- Bedford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£359,567	£336,393	-	-
2024-03-31	£321,249	£338,662	-	-
2023-03-31	£330,959	£279,147	-	-
2022-03-31	£247,442	£229,795	-	-
2021-03-31	£217,410	£203,149	-	-

Trustees

Name	Role	Appointed
Ashley Loxley	Chair	2025-10-06
Anna Ememe		2025-10-06
Hannah Zanna		2025-10-06
Minodora Gabor		2025-10-06
Petrena Notice		2025-10-06
ROWENA CROFT-HUGHES		2025-10-06

CLAPHAM PRE-SCHOOL (BEDFORD)

England & Wales - Charity number 1023729

Accounts

Charity registration number 1023759 (England and Wales)

CLAPHAM PRE-SCHOOL (BEDFORD)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CLAPHAM PRE-SCHOOL (BEDFORD)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Derek Wright Ashley Loxley Rowena Croft-Hughes Hannah Zanna Anna Ememe Petrena Notice Minodora Gabor	(Appointed 6 October 2025) (Appointed 6 October 2025) (Appointed 6 October 2025) (Appointed 6 October 2025) (Appointed 6 October 2025) (Appointed 6 October 2025)
Charity number	1023759	
Principal address	King George V1 playing field High Street Clapham Bedfordshire MK41 6BP	
Independent examiner	Andrew Russell Garner Associates LLP	

CLAPHAM PRE-SCHOOL (BEDFORD)

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CLAPHAM PRE-SCHOOL (BEDFORD)

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "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 2019).

Objectives and activities

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.

Achievements and performance

We are providing an educational environment for under 5's in a local village, in the Mid Bedfordshire county. We offer parents a fully flexible choice of full day care for their children to help parents who want to return to work. We have been successful in fundraising for a new building so we can expand the care & facilities we can offer to our children and parents, we moved in July 11.

In order to maintain standards we refurbished our outdoor area in at the end of 2024. We replaced a small old fence to ensure security at the back of the garden and we replaced some artificial grass in the main play area. It was rather old and dirty and the children were always getting dirty, so it was replaced and is now easier to maintain.

Financial review

The Trustees consider the financial performance in the year to 31st March 2025 and its position at that date to satisfactory.

Reserve Policy

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Clapham Pre-school is registered with the Charity Commission on the basis that it is established for charitable purposes and operates in accordance its constitution adopted in June 1999.

The Trustees are experienced and actively involved in the Trust.

The day-to-day management of the Trust is delegated to Mrs S Robinson.

CLAPHAM PRE-SCHOOL (BEDFORD)

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees who served during the year and up to the date of signature of the financial statements were:

Councilor Jane Walker	(Resigned 31 January 2025)
Derek Wright	
Joan Cantwell	(Resigned 31 August 2025)
Ashley Loxley	(Appointed 6 October 2025)
Rowena Croft-Hughes	(Appointed 6 October 2025)
Hannah Zanna	(Appointed 6 October 2025)
Anna Ememe	(Appointed 6 October 2025)
Petrena Notice	(Appointed 6 October 2025)
Minodora Gabor	(Appointed 6 October 2025)

Recruitment and Appointment of Trustees

New trustees are appointed by the Trustees after discussion with the existing Trustees and consideration of their suitability. The maximum number is four.

Public Benefit Policy

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our Aims and Objectives and in planning activities

The trustees report was approved by the Board of Trustees.

Ashley Loxley

Trustee

27 January 2026

CLAPHAM PRE-SCHOOL (BEDFORD)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CLAPHAM PRE-SCHOOL (BEDFORD)

I report to the trustees on my examination of the financial statements of Clapham Pre-school (Bedford) (the) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Independent examiner's statement

Since the 's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Andrew Russell Garner Associates LLP

27 January 2026

CLAPHAM PRE-SCHOOL (BEDFORD)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<u>Income from:</u>							
Donations and legacies	3	1,000	-	1,000	-	-	-
Charitable activities	4	330,545	26,453	356,998	288,601	31,195	319,796
Other Income	5	643	-	643	771	-	771
Investments	6	926	-	926	682	-	682
Total income		333,114	26,453	359,567	290,054	31,195	321,249
<u>Expenditure on:</u>							
Charitable activities	7	309,940	26,453	336,393	307,467	31,195	338,662
Net income/(expenditure) for the year/ Net movement in funds		23,174	-	23,174	(17,413)	-	(17,413)
Fund balances at 1 April 2024		252,775	-	252,775	270,188	-	270,188
Fund balances at 31 March 2025		275,949	-	275,949	252,775	-	252,775

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CLAPHAM PRE-SCHOOL (BEDFORD)

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		151,044		151,044
Current assets					
Stocks	13	804		758	
Debtors	14	93		1,653	
Cash at bank and in hand		127,125		104,039	
		<u>128,022</u>		<u>106,450</u>	
Creditors: amounts falling due within one year	15	<u>(3,117)</u>		<u>(4,719)</u>	
Net current assets			124,905		101,731
Total assets less current liabilities			<u>275,949</u>		<u>252,775</u>
The funds of the					
Unrestricted funds	18		275,949		252,775
			<u>275,949</u>		<u>252,775</u>

The financial statements were approved by the trustees on 27 January 2026

Ashley Loxley
Trustee

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Clapham pre school (Bedford) is an unincorporated charity registered in England. The charity's registered number, principal address and nature of operations can be found in the Trustees Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Cost or impaired value
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.11 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 is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Debtors and Creditors

Debtors and creditors receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the trustees 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 estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants	1,000	-

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Core Activity						
Fees	37,495	-	37,495	42,496	-	42,496
Services provided under contract	292,289	26,453	318,742	245,513	31,195	276,708
Other income	761	-	761	592	-	592
	<u>330,545</u>	<u>26,453</u>	<u>356,998</u>	<u>288,601</u>	<u>31,195</u>	<u>319,796</u>

5 Other Income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	643	771

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	926	682

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Core Activity 2025 £	Core Activity 2024 £
Direct costs		
Staff costs	242,158	215,379
Goods for re-sale	2,658	2,792
Cost of providing hot meals	8,675	9,959
Pre School expenses	1,645	1,765
	<u>255,136</u>	<u>229,895</u>
Share of support and governance costs (see note 8)		
Support	53,888	81,764
Governance	27,369	27,003
	<u>336,393</u>	<u>338,662</u>
Analysis by fund		
Unrestricted funds	309,940	307,467
Restricted funds	26,453	31,195
	<u>336,393</u>	<u>338,662</u>

8 Support costs allocated to activities

	2025 £	2024 £
Premise costs	33,850	57,608
Equipment costs	4,764	6,863
Office costs	12,144	13,835
Other costs	3,130	3,458
Governance costs	27,369	27,003
	<u>81,257</u>	<u>108,767</u>
Analysed between:		
Core Activity	<u>81,257</u>	<u>108,767</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	15	14

Employment costs

	2025 £	2024 £
Wages and salaries	254,225	233,241
Social security costs	8,299	2,049
Other pension costs	3,972	3,875
	<u>266,496</u>	<u>239,165</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2024	151,044
At 31 March 2025	<u>151,044</u>
Carrying amount	
At 31 March 2025	<u>151,044</u>
At 31 March 2024	<u>151,044</u>

13 Stocks

	2025 £	2024 £
Finished goods and goods for resale	804	758

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Debtors		2025	2024
		£	£
Amounts falling due within one year:			
Trade debtors		93	1,653
		<u> </u>	<u> </u>
15 Creditors: amounts falling due within one year		2025	2024
		£	£
Other creditors		3,117	4,719
		<u> </u>	<u> </u>
16 Retirement benefit schemes		2025	2024
		£	£
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes		3,972	3,875
		<u> </u>	<u> </u>

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
SEN funding	-	26,453	(26,453)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:				
	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
SEN funding	-	31,195	(31,195)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	252,775	333,114	(309,940)	275,949
	<u>252,775</u>	<u>333,114</u>	<u>(309,940)</u>	<u>275,949</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	270,188	290,054	(307,467)	252,775
	<u>270,188</u>	<u>290,054</u>	<u>(307,467)</u>	<u>252,775</u>

19 Analysis of net assets between funds

	Unrestricted funds 2025 £
At 31 March 2025:	
Tangible assets	151,044
Current assets/(liabilities)	124,905
	<u>275,949</u>
	<u>275,949</u>
	Unrestricted funds 2024 £
At 31 March 2024:	
Tangible assets	151,044
Current assets/(liabilities)	101,731
	<u>252,775</u>
	<u>252,775</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

CLAPHAM PRE-SCHOOL (BEDFORD)

England & Wales - Charity number 1023729

Accounts

Charity registration number 1023759

CLAPHAM PRE-SCHOOL (BEDFORD)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CLAPHAM PRE-SCHOOL (BEDFORD)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Councilor Jane Walker Derek Wright Joan Cantwell
Charity number	1023759
Principal address	King George V1 playing field High Street Clapham Bedfordshire MK41 6BP
Independent examiner	Andrew Russell Garner Associates LLP

CLAPHAM PRE-SCHOOL (BEDFORD)

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CLAPHAM PRE-SCHOOL (BEDFORD)

REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "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 2019).

Objectives and activities

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.

Achievements and performance

We are providing an educational environment for under 5's in a local village, in the Mid Bedfordshire county. We offer parents a fully flexible choice of full day care for their children to help parents who want to return to work. We have been successful in fundraising for a new building so we can expand the care & facilities we can offer to our children and parents, we moved in July 11. In order to maintain standards of the building we refurbished the 2 bathrooms that were looking old and dated, this was carried out in February 2024.

Financial review

The Trustees consider the financial performance in the year to 31st March 2024 and its position at that date to satisfactory.

Reserve Policy

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Clapham Pre-school is registered with the Charity Commission on the basis that it is established for charitable purposes and operates in accordance its constitution adopted in June 1999.

The Trustees are experienced and actively involved in the Trust.

The day-to-day management of the Trust is delegated to Mrs S Robinson.

The who served during the year and up to the date of signature of the financial statements were:

Councilor Jane Walker

Derek Wright

Joan Cantwell

Recruitment and Appointment of Trustees

New trustees are appointed by the Trustees after discussion with the existing Trustees and consideration of their suitability. The maximum number is four.

CLAPHAM PRE-SCHOOL (BEDFORD)

REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Public Benefit Policy

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our Aims and Objectives and in planning activities

The report was approved by the Board of .

.....
Councilor Jane Walker
Trustee

Date:

CLAPHAM PRE-SCHOOL (BEDFORD)

INDEPENDENT EXAMINER'S REPORT

TO THE OF CLAPHAM PRE-SCHOOL (BEDFORD)

I report to the on my examination of the financial statements of Clapham Pre-school (Bedford) (the) for the year ended 31 March 2024.

Responsibilities and basis of report

As the of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Andrew Russell Garner Associates LLP

Dated:

CLAPHAM PRE-SCHOOL (BEDFORD)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<u>Income from:</u>							
Charitable activities	3	288,601	31,195	319,796	287,218	42,813	330,031
Other Income	4	771	-	771	839	-	839
Investments	5	682	-	682	89	-	89
Total income		<u>290,054</u>	<u>31,195</u>	<u>321,249</u>	<u>288,146</u>	<u>42,813</u>	<u>330,959</u>
<u>Expenditure on:</u>							
Charitable activities	6	307,467	31,195	338,662	236,334	42,813	279,147
Net (expenditure)/income for the year/ Net movement in funds		(17,413)	-	(17,413)	51,812	-	51,812
Fund balances at 1 April 2023		<u>270,188</u>	<u>-</u>	<u>270,188</u>	<u>218,376</u>	<u>-</u>	<u>218,376</u>
Fund balances at 31 March 2024		<u><u>252,775</u></u>	<u><u>-</u></u>	<u><u>252,775</u></u>	<u><u>270,188</u></u>	<u><u>-</u></u>	<u><u>270,188</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CLAPHAM PRE-SCHOOL (BEDFORD)

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		151,044		151,044
Current assets					
Stocks	12	758		638	
Debtors	13	1,653		5,301	
Cash at bank and in hand		104,039		113,205	
		<u>106,450</u>		<u>119,144</u>	
Creditors: amounts falling due within one year	14	<u>(4,719)</u>		<u>-</u>	
Net current assets			101,731		119,144
Total assets less current liabilities			<u>252,775</u>		<u>270,188</u>
Net assets excluding pension liability			<u>252,775</u>		<u>270,188</u>
			<u><u>252,775</u></u>		<u><u>270,188</u></u>
The funds of the					
Unrestricted funds			<u>252,775</u>		<u>270,188</u>
			<u>252,775</u>		<u>270,188</u>

The financial statements were approved by the on

.....
Councillor Jane Walker
Trustee

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Clapham pre school (Bedford) is an unincorporated charity registered in England. The charity's registered number, principal address and nature of operations can be found in the Trustees Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Cost or impaired value
-----------------------------	------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.11 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 is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Debtors and Creditors

Debtors and creditors receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the 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 estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Core Activity						
Fees charged	42,496	-	42,496	66,709	-	66,709
Core funding	245,513	-	245,513	219,310	-	219,310
SEN funding	-	31,195	31,195	-	33,063	33,063
Uniform sales	592	-	592	1,199	-	1,199
Grants received	-	-	-	-	9,750	9,750
	<u>288,601</u>	<u>31,195</u>	<u>319,796</u>	<u>287,218</u>	<u>42,813</u>	<u>330,031</u>

4 Other Income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>771</u>	<u>839</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>682</u>	<u>89</u>

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Core Activity 2024 £	Core Activity 2023 £
Direct costs		
Staff costs	215,379	189,313
Goods for re-sale	2,792	3,698
Hot meals	9,959	10,333
Pre-School expenses	1,765	2,147
	<u>229,895</u>	<u>205,491</u>
Share of support and governance costs (see note 7)		
Support	81,764	48,900
Governance	27,003	24,756
	<u>338,662</u>	<u>279,147</u>
Analysis by fund		
Unrestricted funds	307,467	236,334
Restricted funds	31,195	42,813
	<u>338,662</u>	<u>279,147</u>

7 Support costs allocated to activities

	2024 £	2023 £
Premise costs	57,608	27,133
Equipment costs	6,863	5,376
Office costs	13,835	8,891
Other costs	3,458	5,065
	-	2,435
Governance costs	27,003	24,756
	<u>108,767</u>	<u>73,656</u>
Analysed between:		
Core Activity	<u>108,767</u>	<u>73,656</u>

8

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	14	13

Employment costs

	2024 £	2023 £
Wages and salaries	233,241	201,405
Social security costs	2,049	6,231
Other pension costs	3,875	3,434
	<u>239,165</u>	<u>211,070</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2023	151,044
At 31 March 2024	<u>151,044</u>
Carrying amount	
At 31 March 2024	<u>151,044</u>
At 31 March 2023	<u>151,044</u>

12 Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>758</u>	<u>638</u>

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	1,653	3,413
Other debtors	-	1,888
	<u>1,653</u>	<u>5,301</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	<u>4,719</u>	<u>-</u>

15 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	<u>3,875</u>	<u>3,434</u>

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
SEN funding	<u>-</u>	<u>31,195</u>	<u>(31,195)</u>	<u>-</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
SEN funding	-	33,063	(33,063)	-
Support for Ukrainian Children	-	9,750	(9,750)	-
	<u>-</u>	<u>42,813</u>	<u>(42,813)</u>	<u>-</u>

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	270,188	290,054	(307,467)	252,775
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	218,376	288,146	(236,334)	270,188
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18 Analysis of net assets between funds

	Unrestricted funds 2024 £
At 31 March 2024:	
Tangible assets	151,044
Current assets/(liabilities)	101,731
	<u> </u>
	252,775
	<u> </u>
	Unrestricted funds 2023 £
At 31 March 2023:	
Tangible assets	151,044
Current assets/(liabilities)	119,144
	<u> </u>
	270,188
	<u> </u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

CLAPHAM PRE-SCHOOL (BEDFORD)

England & Wales - Charity number 1023729

Accounts

Charity registration number 1023759

CLAPHAM PRE-SCHOOL (BEDFORD)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CLAPHAM PRE-SCHOOL (BEDFORD)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Councilor Jane Walker Derek Wright Joan Cantwell
Charity number	1023759
Principal address	King George V1 playing field High Street Clapham Bedfordshire MK41 6BP
Independent examiner	Andrew Russell Garner Associates LLP

CLAPHAM PRE-SCHOOL (BEDFORD)

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CLAPHAM PRE-SCHOOL (BEDFORD)

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "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 2019).

Objectives and activities

Clapham Preschool aims to provide high quality, welcoming care and education and access to everyone in our community. We aim to create a secure, stimulating and happy environment, providing a range of activities which encourage children to make choices, develop and learn new skills, become independent, whilst co-operating with others and learning through play.

We also aim to build positive relationships with all our children and their families so that children feel safe, secure and confident. Our role as Early Years Practitioners is to support children's ideas and interests, encouraging them to become independent thinkers and build on their self-esteem.

We are committed to promoting equality of opportunity for all our children, regardless of their race, gender, culture or disability.

Clapham Preschool is committed to promoting racial equality and harmony. We expect everyone who is a part of, or who visits the Preschool, to support this commitment both in the way they act and in the words they use.

We are also committed to offering children with special educational needs the opportunity to experience Preschool education in an inclusive practice.

The statutory framework of the EYFS was introduced through the [Childcare Act 2006](#). Children are born ready, able and eager to learn. They actively reach out to interact with other people, and in the world around them.

Development is not an automatic process, however. It depends on each unique child having opportunities to interact in positive relationships and enabling environments.

At Clapham Preschool, we organise our sessions so that the children can choose from and work at a range of activities and, in doing so, build up their ability to select and work through a task to its completion

Achievements and performance

We have continued to provide an educational environment for the under 5's in what has been our busiest year. We managed to get back some leaver's events from pre-Covid times such as leavers concerts, photos to celebrate the children's times at preschool with parents and families.

We have grown our reputation for supporting children with Special Educational needs (SEN) and we have seen an increase in the number of children who need 1:1 support, never turning away children, always striving to support in whatever way we can.

We constantly look to improve our resources and environment for the children, in October half term the garden area was improved with new turf laid, the old area was almost bare, years of children playing, running and taken its toll and there was barely any grass left. A local company came in, dug over the garden, levelled it out and laid new turf, it meant the children could not play on it for a few weeks while it settled in but they were all very good and waited while we allowed it time to grow. We are fortunate we have a large outdoor area so children could play elsewhere not missing out on outside play.

Another major milestone this year was Kamal, the preschool manager, celebrating working for preschool for 25 years! She started with no qualification but wanted to start working in childcare, she worked hard to get the qualifications needed then continued studying at Northampton university to get her degree and become an Early Years professional then becoming manager 12 years ago. She continues to work incredibly hard for preschool making sure all the children have the best place to play, learn, grow and develop while they are here. We would like to thank her for all her dedication and commitment to preschool – since she started and for many years to come.

Financial review

The Trustees consider the financial performance in the year to 31st March 2023 and its position at that date to be satisfactory. With reserves increasing by £51,812 in the year.

CLAPHAM PRE-SCHOOL (BEDFORD)

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserve Policy

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Clapham Pre-school is registered with the Charity Commission on the basis that it is established for charitable purposes and operates in accordance its constitution adopted in June 1999.

The Trustees are experienced and actively involved in the Trust.

The day-to-day management of the Trust is delegated to Mrs S Robinson.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Councilor Jane Walker

Derek Wright

Joan Cantwell

Recruitment and Appointment of Trustees

New trustees are appointed by the Trustees after discussion with the existing Trustees and consideration of their suitability. The maximum number is four.

Public Benefit Policy

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our Aims and Objectives and in planning activities

The Trustees report was approved by the Board of Trustees.

Councilor Jane Walker

Trustee

10 January 2024

CLAPHAM PRE-SCHOOL (BEDFORD)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CLAPHAM PRE-SCHOOL (BEDFORD)

I report to the Trustees on my examination of the financial statements of Clapham Pre-school (Bedford) (the) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Andrew Russell Garner Associates LLP

Dated: 10 January 2024

CLAPHAM PRE-SCHOOL (BEDFORD)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Donations and legacies	3	-	-	-	1,693	-	1,693
Charitable activities	4	287,218	42,813	330,031	223,326	21,138	244,464
Other Income	5	839	-	839	1,279	-	1,279
Investments	6	89	-	89	6	-	6
Total income		<u>288,146</u>	<u>42,813</u>	<u>330,959</u>	<u>226,304</u>	<u>21,138</u>	<u>247,442</u>
<u>Expenditure on:</u>							
Charitable activities	7	<u>236,334</u>	<u>42,813</u>	<u>279,147</u>	<u>201,108</u>	<u>21,138</u>	<u>222,246</u>
Net income for the year/ Net movement in funds		51,812	-	51,812	25,196	-	25,196
Fund balances at 1 April 2022		<u>218,376</u>	<u>-</u>	<u>218,376</u>	<u>193,180</u>	<u>-</u>	<u>193,180</u>
Fund balances at 31 March 2023		<u><u>270,188</u></u>	<u><u>-</u></u>	<u><u>270,188</u></u>	<u><u>218,376</u></u>	<u><u>-</u></u>	<u><u>218,376</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CLAPHAM PRE-SCHOOL (BEDFORD)

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		151,044		151,044
Current assets					
Stocks	13	638		758	
Debtors	14	5,301		2,042	
Cash at bank and in hand		113,205		64,676	
		<u>119,144</u>		<u>67,476</u>	
Creditors: amounts falling due within one year	15	-		(144)	
Net current assets			119,144		67,332
Total assets less current liabilities			<u>270,188</u>		<u>218,376</u>
Income funds					
Unrestricted funds			270,188		218,376
			<u>270,188</u>		<u>218,376</u>

The financial statements were approved by the Trustees on 10 January 2024

Councilor Jane Walker
Trustee

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Clapham pre school (Bedford) is an unincorporated charity registered in England. The charity's registered number, principal address and nature of operations can be found in the Trustees Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Cost or impaired value
-----------------------------	------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

1.10 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.11 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 is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Debtors and Creditors

Debtors and creditors receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the Trustees 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 estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Total Unrestricted funds	
	2023	2022
	£	£
Donations and gifts	-	1,693

4 Charitable activities

	Charitable Income	Charitable Income
	2023	2022
	£	£
Fees charged	66,709	41,588
Core funding	219,310	180,766
SEN funding	33,063	21,138
Uniform sales	1,199	972
Grants received	9,750	-
	<u>330,031</u>	<u>244,464</u>
Analysis by fund		
Unrestricted funds	287,218	223,326
Restricted funds	42,813	21,138
	<u>330,031</u>	<u>244,464</u>

5 Other Income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	839	1,279

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	89	6

7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2023	2022
	£	£
Staff costs	189,313	151,197
Goods for re-sale	3,698	3,214
Hot meals	10,333	7,714
Pre-School expenses	2,147	2,364
	<u>205,491</u>	<u>164,489</u>
Share of support costs (see note 8)	48,900	52,913
Share of governance costs (see note 8)	24,756	4,844
	<u>279,147</u>	<u>222,246</u>
Analysis by fund		
Unrestricted funds	236,334	201,108
Restricted funds	42,813	21,138
	<u>279,147</u>	<u>222,246</u>

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	-	21,757	21,757	-	17,346	17,346
Premises costs	27,133	-	27,133	19,503	-	19,503
Equipment costs	5,376	-	5,376	4,254	-	4,254
Office costs	8,891	-	8,891	8,073	-	8,073
Other costs	5,065	-	5,065	3,737	-	3,737
Professional fees	2,435	-	2,435	-	-	-
Office costs	-	1,590	1,590	-	240	240
Professional fees	-	1,409	1,409	-	4,604	4,604
	<u>48,900</u>	<u>24,756</u>	<u>73,656</u>	<u>35,567</u>	<u>22,190</u>	<u>57,757</u>
Analysed between Charitable activities	<u>48,900</u>	<u>24,756</u>	<u>73,656</u>	<u>52,913</u>	<u>4,844</u>	<u>57,757</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

10 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	13	11
	<u>13</u>	<u>11</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	201,405	161,450
Social security costs	6,231	4,351
Other pension costs	3,434	2,742
	<u>211,070</u>	<u>168,543</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within 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.

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets

Freehold land and buildings

£

Cost

At 1 April 2022

151,044

At 31 March 2023

151,044

Carrying amount

At 31 March 2023

151,044

At 31 March 2022

151,044

13 Stocks

2023

£

2022

£

Finished goods and goods for resale

638

758

14 Debtors

2023

£

2022

£

Amounts falling due within one year:

Trade debtors

3,413

2,042

Other debtors

1,888

-

5,301

2,042

15 Creditors: amounts falling due within one year

2023

£

2022

£

Other creditors

-

144

CLAPHAM PRE-SCHOOL (BEDFORD)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
SEN funding	21,138	(21,138)	-	33,063	(33,063)	-
Support for Ukrainian Children	-	-	-	9,750	(9,750)	-
	<u>21,138</u>	<u>(21,138)</u>	<u>-</u>	<u>42,813</u>	<u>(42,813)</u>	<u>-</u>

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	151,044	-	151,044	151,044	151,044
Current assets/(liabilities)	119,144	-	119,144	67,332	67,332
	<u>270,188</u>	<u>-</u>	<u>270,188</u>	<u>218,376</u>	<u>218,376</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

CLAPHAM PRE-SCHOOL (BEDFORD)

England & Wales - Charity number 1023729

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month 04	Year 2021		Day 31	Month 03	Year 2022

Section A Reference and administration details

Charity name

Clapham Preschool (Bedford)

Other names charity is known by

Registered charity number (if any)

1023729

Charity's principal address

King George V1 playing field
 High Street
 Clapham , Bedfordshire
Postcode MK41 6BP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Joan Cantwell			
2	Derek Wright			
3	Jane Walker			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution adopted from the Preschool Learning Alliance Model Preschool Constitution 2011
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Trustees are elected or re-elected at the Annual General Meeting; They may be co-opted and join at the invitation of the trustees and then may stand for election or retire at the next Annual General meeting

Additional governance issues (Optional information)

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

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

Policies & Procedures Adopted for Induction of Trustees

DBS checks are undertaken prior to trustees taking up post.

Organisation Structure

The organisation consists of a management committee with three officers holding posts of Chair, Secretary and Treasurer and ordinary members. The preschool itself has a manager, deputy manager and administration manager to run the preschool on a day to day basis.

Relationship with any Related Parties

There are no Related Party relationships.

Trustees Consideration of Major Risk & Process of Management

The Trustees and managers continually monitor changes in Government legislations and recommendations in both funding of childcare as well as the practice of the providing of childcare. At this time there is deemed to be no major risks

Section C Objectives and activities

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

To provide preschool education in a safe, warm and friendly setting for children to develop and grow as an individual within a happy, positive and stimulating atmosphere.

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

In the undertaking of all our activities in the preschool, the guidance issued by the Charity Commission on public benefit is taken into account

The preschool provides early years care and education for a maximum of 59 children per session, from 2 years to 5 years from the local area.

We provide high quality care and education for children below statutory school age. We work in partnership with parents to help children learn and develop; add to the life and well-being of our local community and offer children and their parents a positive and supportive environment in which we promote equality and value diversity.

Additional details of objectives and activities (Optional information)

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

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

Summary of the main achievements of the charity during the year

Numbers are steady, across all rooms with all ages enjoying their preschool experience

We have been able to offer every family that has enquired a place for their child. We do not have a waiting list and all children from the village and surrounding areas are able to attend the preschool with a flexible choice of sessions – in line with the needs of the parent.

With COVID still very much around and families and staff still very wary we continue to follow our COVID guidelines and limiting the amount of people coming into the building. Parents dropping off at the door and not entering the lobby has been met with mixed feelings but most understand why we still maintain this level of caution.

We remain very busy with many parents wanting a place with us. The usual lull in numbers in the Autumn term did not really happen, parents wanted their children to be in a preschool so we have been busy. The one thing that has increased is Speech & Language referrals and children needing support. With children being home more, when they came to us the speech, communication & behaviour is where we saw a need. Greater staff training in promoting speech and encouraging better communication. Children needing 1:1 staff/child ratio increased – they were finding it difficult to get places due to staff shortages in other settings but we never turned anyone away. We would accept them and support them and get them ready for starting school.

By the time the Spring term was with us we started to allow some professionals to visit to support the children we had attending. Health checks needed doing, developmental checks were behind so slowly we started to get things closer to where we were before it was all closed. Most meetings still happened over Teams or Zoom but we were able to have some people in to support us and the children we cared for.

End of the scholastic year and we still could not allow many people in – this meant things like End of year trips & photos could not happen. We tried to think of ways around this so we could offer then children here a memorable 'End of Year' memento they could look back on. The skills of the admin team that brought together a photo of all the leavers. Not quite like the professional ones previously taken but parents were very appreciative.

Section E

Financial review

Brief statement of the charity's policy on reserves

We currently hold reserves for the purpose of the maintenance & servicing of the building, our fundraising events are raising money for improving the garden area, following the extension.

Details of any funds materially in deficit

Further financial review details (Optional information)

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

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

Section F

Other optional information

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Joan Cantwell	
Position (eg Secretary, Chair, etc)		
Date	31/10/22	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Clapham Preschool (Bedford) No (if any)
1023729

Receipts and payments accounts

CC16a

For the period from 01/04/2021 To 31/03/2022

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees	41,588	-	-	41,588	29,635
Funding	180,766	21,138	-	201,904	182,921
Voluntary and fund raising	2,972	-	-	2,972	1,159
Grants received	-	-	-	-	2,075
Interest	-	-	-	-	-
Other	978	-	-	978	1,620
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	226,304	21,138	-	247,442	217,410
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	226,304	21,138	-	247,442	217,410
A3 Payments					
Staff costs	155,098	21,138	-	176,236	166,519
Premises costs and repairs	19,503	-	-	19,503	14,061
Equipment costs	4,254	-	-	4,254	372
Items for resale	3,214	-	-	3,214	2,098
Hot meals provision	7,714	-	-	7,714	3,110
Office and administration costs	8,169	-	-	8,169	9,939
Pre-school expenses	2,364	-	-	2,364	1,361
Professional fees	4,604	-	-	4,604	4,047
Other costs	3,737	-	-	3,737	1,642
Sub total	208,657	21,138	-	229,795	203,149
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	208,657	21,138	-	229,795	203,149
Net of receipts/(payments)	17,647	-	-	17,647	14,261
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	47,029	-	-	47,029	32,768
Cash funds this year end	64,676	-	-	64,676	47,029

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current account	38,997	-	-
	Savings account	25,315	-	-
	Cash	364	-	-
	Total cash funds	64,676	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets		-	-
		-	-
		-	-
		-	-
		-	-

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			
Freehold Property		151,044	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>J Cantwell</i>	JOAN CANTWELL	5-12-22



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Clapham Pre-School (Bedford)

**On accounts for the year
ended**

31st March 2022

**Charity no
(if any)**

1023729

Set out on pages

1 to 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **DD / MM / YYYY**.

**Responsibilities and
basis of report**

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.

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

Signed:

Date:

30/1/2023

Name:

Garner Associates LLP

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

Association of Chartered Certified Accountants

Address:

Northwood House

138 Bromham Road

Bedford, Beds, MK40 2QW

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

CLAPHAM PRE-SCHOOL (BEDFORD)

England & Wales - Charity number 1023729

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month 04	Year 2020		Day 31	Month 03	Year 2021

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

King George V1 playing field	
High Street	
Clapham , Bedfordshire	
Postcode	MK41 6BP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Joan Cantwell			
2	Derek Wright			
3	Jane Walker			
4				
5				
6				
7				
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10				
11				
12				
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14				
15				
16				
17				
18				
19				
20				

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

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution adopted from the Preschool Learning Alliance Model Preschool Constitution 2011
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Trustees are elected or re-elected at the Annual General Meeting; They may be co-opted and join at the invitation of the trustees and then may stand for election or retire at the next Annual General meeting

Additional governance issues (Optional information)

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

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

<p>Policies & Procedures Adopted for Induction of Trustees DBS checks are undertaken prior to trustees taking up post.</p> <p>Organisation Structure The organisation consists of a management committee with three officers holding posts of Chair, Secretary and Treasurer and ordinary members. The preschool itself has a manager, deputy manager and administration manager to run the preschool on a day to day basis.</p> <p>Relationship with any Related Parties There are no Related Party relationships.</p> <p>Trustees Consideration of Major Risk & Process of Management The Trustees and managers continually monitor changes in Government legislations and recommendations in both funding of childcare as well as the practice of the providing of childcare. At this time there is deemed to be no major risks</p>
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Section C Objectives and activities

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

To provide preschool education in a safe, warm and friendly setting for children to develop and grow as an individual within a happy, positive and stimulating atmosphere.

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

In the undertaking of all our activities in the preschool, the guidance issued by the Charity Commission on public benefit is taken into account

The preschool provides early years care and education for a maximum of 59 children per session, from 2 years to 5 years from the local area.

We provide high quality care and education for children below statutory school age. We work in partnership with parents to help children learn and develop; add to the life and well-being of our local community and offer children and their parents a positive and supportive environment in which we promote equality and value diversity.

Additional details of objectives and activities (Optional information)

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

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

Summary of the main achievements of the charity during the year

Numbers are steady, across all rooms with all ages enjoying their preschool experience

We have been able to offer every family that has enquired a place for their child. We do not have a waiting list and all children from the village and surrounding areas are able to attend the preschool with a flexible choice of sessions – in line with the needs of the parent.

This was a year like we have never seen - COVID and lock downs and unprecedented times. We remained open throughout - during the first lockdown only allowing keyworker children and vulnerable, some staff worked on a rotation some had to isolate due to elderly parents or young children but all were amazing. Management was in throughout, even over the Easter holidays. We supported parents, working with them to give childcare when they needed it, flexible and caring to their extremely stressful jobs giving as much support as we could. We still had enough children to make sessions fun and parents were extremely grateful we were here.

When we could open again, we did, and children came back we had just over 50% return parents glad to get them back to preschool, by the end term were at about 65% capacity. It was lovely to see them all and again be a busy, bustling settling. We had measures in place to keep staff & children safe and it was great to have it back to 'normal' We did all however thoroughly look forward to having our summer holiday break.

New term started in September and we came back – we opened again with full staff, lots of children, everyone pleased to be back.

We are very proud of the fact we stayed open throughout – manager & admin manager caught COVID in January 21 but the rest of the staff continued but luckily did not take it into the setting and everyone else stayed well.

The setting remained COVID free and open to all who wanted to come. We followed guidelines and kept up to date with information and it kept us all safe.

Section E

Financial review

Brief statement of the charity's policy on reserves

We currently hold reserves for the purpose of the maintenance & servicing of the building, our fundraising events are raising money for improving the garden area, following the extension.

Details of any funds materially in deficit

Further financial review details (Optional information)

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

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

Section F

Other optional information

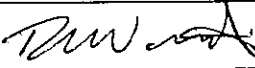
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Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Derek Wright	
Position (eg Secretary, Chair, etc)		
Date	20/01/2022	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Clapham Preschool (Bedford)

No (if any)
1023729

Receipts and payments accounts

CC16a

For the period from	Period start date 01/04/2020	To	Period end date 31/03/2021
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees	29,635	-	-	29,635	31,526
Funding	169,348	13,573	-	182,921	175,586
Voluntary and fund raising	1,159	-	-	1,159	5,875
Grants received	2,075	-	-	2,075	7,689
Interest	-	-	-	-	46
Other	1,620	-	-	1,620	1,817
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	203,837	13,573	-	217,410	222,539
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	203,837	13,573	-	217,410	222,539
A3 Payments					
Staff costs	152,946	13,573	-	166,519	162,907
Premises costs and repairs	14,061	-	-	14,061	25,285
Equipment costs	372	-	-	372	1,985
Items for resale	2,098	-	-	2,098	3,068
Hot meals provision	3,110	-	-	3,110	5,343
Office and administration costs	9,939	-	-	9,939	10,072
Pre-school expenses	1,361	-	-	1,361	1,773
Professional fees	4,047	-	-	4,047	4,284
Other costs	1,642	-	-	1,642	4,354
Sub total	189,576	13,573	-	203,149	219,071
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	189,576	13,573	-	203,149	219,071
Net of receipts/(payments)	14,261	-	-	14,261	3,468
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	32,768	-	-	32,768	29,300
Cash funds this year end	47,029	-	-	47,029	32,768

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current account	23,851	-	-
	Savings account	23,112	-	-
	Cash	66	-	-
	Total cash funds	47,029	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

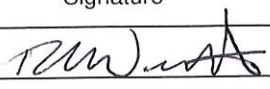
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Freehold Property		151,044	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	D. WRIGHT	30-1-22



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Clapham Pre-School (Bedford)

**On accounts for the year
ended**

31st March 2021

**Charity no
(if any)**

1023729

Set out on pages

1 to 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and
basis of report**

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.

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

Signed:

[Signature box]

Date:

30/1/2022

Name:

Garner Associates LLP

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

Association of Chartered Certified Accountants

Address:

Northwood House

138 Bromham Road

Bedford, Beds, MK40 2QW

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

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