MANOR FARM PRE-SCHOOL

England & Wales · Charity number 1026943

Details

Other names	MANOR FARM SCHOOL PLAYGROUP, MANOR FARM PRE-SCHOOL/NURSERY EDUCATION
Status	Registered
Legal form	Other
Registered	1993-10-08
Register	View on the Charity Commission register

Contact

Address	Manor Farm Pre School Rose Avenue Hazlemere High Wycombe HP15 7PH
Phone	01494816730
Email	mfps.office@googlemail.com
Website	www.manorfarm-preschool.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Sessional pre-school.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£217,319	£191,572	-	-
2024-08-31	£213,089	£189,359	-	-
2023-08-31	£167,073	£177,939	-	-
2022-08-31	£158,172	£179,539	-	-
2021-08-31	£150,222	£156,246	-	-
2020-08-31	£192,147	£185,954	-	-

Trustees

Name	Role	Appointed
Amy Ashton	Chair	2024-09-26
Catherine Bowles		2023-10-15
Grace Haymes		2023-10-15
Kirsty Burnage		2024-09-26
Samantha Philpin		2024-09-26
Sian Barnes		2024-09-26

Accounts

Charity Registration No. 1026943

MANOR FARM PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

MANOR FARM PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Amy Ashton Catherine Bowles Grace Haymes Kirsty Burnage Samantha Philpin Sian Barnes
Charity number	1026943
Independent examiner	Mr S Winterborne
Bankers	Barclays Bank 16 High St, High Wycombe HP11 2BG

MANOR FARM PRE-SCHOOL

CONTENTS

MANOR FARM PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present the following report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document and the Charities Act 2011.

Objectives and aims

As trustees, our role is to oversee and govern the pre-school and be involved in and support its current and future position. Our aim is to provide stability and support for the pre-school so that it can function without extra financial stresses and be supported as and when needed. This involves regular meetings where we discuss fundraising opportunities and the current outlook of the pre-school. Furthermore, we use the results of these meetings to then aid any further actions that arise.

Achievements and performance

Manor Farm Pre-school continues to flourish in its achievements and performance. The pre-school receives positive reports from parents of children at the school and are still recognised as an 'outstanding' childcare provider by Ofsted.

It is clear to see that the staff and management work hard to keep the standards and quality that were recognised by Ofsted as they themselves, trustees, parents and pupils are delighted and proud to be a part of the Manor Farm Pre-school community.

The pre-school continues to have a great reputation in the local area for their outstanding practice which is reflected by the pre-school being at full capacity and has a waiting list of more children wanting to attend. As well as their outstanding quality of provision, MFPS also provide brilliant support for children with specific needs and provide distinctive opportunities, such as forest school and planting in their garden.

Principal Funding source

The charity receives no government funding except Gift Aid. It therefore is dependent on voluntary donations by parents and members of the local community through various fundraising projects. Because of this, the income varies significantly from period to period. It is used to assist in both operational requirements and to facilitate the needs of capital expenditure.

Investment Policy

There is no restriction upon the charity's investment policy and the strategy is determined by the Trustees. The present strategy continues to be distribution of available funds into a deposit account.

Risk Assessment

The Trustees have assessed the risks that the pre-school may face but are content that the pre-school is still in an adequate financial position.

As a nation, we have been faced with increases in prices for general living and the pre-school are not an exception to this which has affected the expenditure. We are still faced with a period of unpredictability in terms of finances but the pre-school are doing what they can in the way of making cuts and incorporating more fundraising opportunities to try and counteract the effects of the cost of living.

Our financial situation is better than last, and it is encouraging to see that the pre-school is on a positive trajectory to being in a good financial state. With finding ways to cut costs and plans for more fundraising, we are hopeful that we will see a more positive outlook moving forwards.

Future Plans and Going Concern

The trustees are currently reviewing the future operations of the charity. During the year, discussions have taken place regarding the potential transfer of the charity's activities and responsibilities to Manor Farm Infant School, which occupies the adjoining premises. Further to this the trustees have also considered other options such as a provider taking over the charity's activities and responsibilities. We have also explored the potential for closure of the charity. At the date of approval of this report, no formal agreement with the Manor Farm Infant School has been made, but the trustees recognise that such a transition may have significant implications for the charity's future governance, operations, and structure.

Going Concern

The trustees acknowledge that discussions are ongoing regarding the potential transfer of the charity's activities to Manor Farm Infant School, or alternatively the possibility of closure. No formal agreement has been reached at the date of approval of these financial statements.

These circumstances represent a material uncertainty that may cast significant doubt on the charity's ability to continue in operation. However, the trustees consider that the charity remains a going concern until a formal decision is made, and the financial statements have therefore been prepared on that basis.

Financial review

The final net surplus figure for the year 2024-2025 was a surplus of £25,747 showing a slight increase from the previous year where there was a surplus of £23,731. There was a decrease in the cost of the premises (from £23,963 to £18,423) and the payroll costs remained consistent with a slight decrease in staff wages (from £146,609 to £143,271).

There was an increase to the education grant received since the previous year (from £156,982 to £185,377).

In other areas, such as costs of training, seminars and grants there has been a slight increase from the previous year (from £1,449 to £1,533) and admin costs (from £4,072 to £4,987), consumables also increased (from £2,122 to £3,878). There was also a decrease in the interest of our early bird offer this year (from £23,591 to £19,079), but this is up from previous year.

Donations also increased (from £1,359 to £1,961).

The factors where our surplus have increased are those in which we can mostly control (such as fundraising). The factors where our surplus have decreased are those over which we have less control. The committee is pleased with the overall improvement of the financial position of the pre-school since the previous year 2023-2024 and the year prior to that 2022-23.

Reserves Policy

The trustees aim to maintain unrestricted reserves sufficient to cover between three and six months of core operating costs, in order to provide financial stability and to manage fluctuations in income arising from fundraising and grant receipts.

At 31 August 2025, unrestricted reserves totalled £125,085, which is above the target range. The trustees consider this appropriate in light of the ongoing discussions regarding the potential transfer or closure of the charity, as these reserves may be required to support transition costs, staff obligations, or an orderly wind-down if necessary.

MANOR FARM PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management

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

Amy Ashton
Catherine Bowles
Grace Haymes
Samantha Philpin
Sian Barnes
Kirsty Burnage

Future Liabilities
The trustees have confirmed that they are not aware of any information or liability in which the accounts are not a true representation where the independent examiner is not aware. We are in a strong position in terms of our popularity in choice of pre-school/nursery setting (there is already a waiting list for places next year) and the feedback from parents confirms that the pre-school works above and beyond to ensure that the children are comfortable in their care and making progress in their early steps.

The trustees' report was approved by the Board of Trustees.

Mrs Amy Ashton – Chair of Trustees

Dated:

MANOR FARM PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MANOR FARM PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Manor Farm Pre-School (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity 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 charity’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

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the requirements of the Charities (Accounts and Reports) Regulations 2008 applicable to receipts and payments accounts.

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.

Stephen Winterborne FCCA
C/O Manor Farm Pre -School
Dated: 24/06/26

MANOR FARM PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	**Unrestricted funds designated 2025 £**	Unrestricted funds designated 2024 £
Income from:			
Donations		1,961	1,359
Investments	**2**	685	643
Other income	**3**	214,673	211,087
Total incoming resources		217,319	213,089
Expenditure on:			
Raising funds		608	1,206
Charitable activities	**4**	190,964	188,153
Total resources expended		191,572	189,359
Net movement in funds		25,747	23,730
Fund balances at 1 September 2024		99,337	75,606
Fund balances at 31 August 2025		125,085	99,337

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

All income and expenditure derive from continuing activities.

MANOR FARM PRE-SCHOOL

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2025

	2025		2024	
	£	£	£	£
Current assets				
Cash at bank and in hand	125,085		99,337	
	125,085		99,337	
Net current assets		125,085		99,337
Total assets less current liabilities		125,085		99,337
Income funds				
Unrestricted funds		125,085		99,337
		125,085		99,337

The financial statements were approved by the Trustees on
and were signed on its behalf by:

Mrs Amy Ashton – Chair of Trustees

1 Accounting policies

1.1 Basis of preparation

These financial statements have been prepared on a receipts and payments basis in accordance with section 133 of the Charities Act 2011. As the charity's gross income is below £250,000, it is permitted to prepare receipts and payments accounts and has therefore not prepared accruals-based accounts under FRS 102 or the Charities SORP.

The financial statements include only the cash transactions of the charity and the cash balances held at the year end.

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

1.2 Charitable funds

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

1.3 Incoming resources

All income is included on a receipt's basis at the point at which they are paid into the cash and bank accounts

1.4 Resources expended

Expenditure is accounted for on a payments basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

1.5 Fixed Assets

The charity held no fixed assets during the year.

1.6 Liabilities

The charity had no outstanding liabilities at the year end.

1.6 Going concern

The financial statements have been prepared on a going concern basis. The trustees note that discussions are ongoing regarding the potential transfer of the charity's operations to Manor Farm Infant School, or alternatively the possibility of closure. No formal agreement has been reached at the date of approval of these financial statements.

These circumstances represent a material uncertainty which may cast significant doubt on the charity's ability to continue as a going concern. However, the trustees consider that the charity remains a going concern until a formal decision is made.

2 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	685	643
	685	643

3 Other income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Fees	5,359	16,510
Education grant	185,377	156,982
Milk fund	849	1,023
Fundraising	3,587	9,463
Early Bird	19,079	23,591
Training and Seminars	-	1,855
Other	422	1,663
	214,673	211,087

4 Charitable expenses

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Milk	943	1,101
Insurance	1,897	-
Wages	143,271	146,609
Training / Seminars / Grants	1,533	1,449
Consumables	3,878	2,122
Equipment	10,312	2,602
Administration	4,987	4,072
Premises	18,423	23,963
Banking Charges	91	159
Other	5,629	6,076
	190,964	188,153

5 Trustees

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

6 Employees

Number of employees
The average monthly number of employees during the year was:

	2025 Number	2024 Number
	8	7

Employment costs	2025 £	2024 £
Wages and salaries	143,271	146,609

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

7 Related party transactions

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

Accounts

Letter of Representation

From: Trustees of Manor Farm Pre-School
To: Stephen Winterborne FCCA
Date:

Manor Farm Pre-School
[Charity Address]
Charity Number: 1026943

Dear Mr Winterborne,

Letter of Representation – Year Ended 31 August 2024

In connection with your examination of the financial statements of Manor Farm Pre-School for the year ended 31 August 2024, for the purpose of expressing an independent examiner's report under section 145 of the Charities Act 2011, we confirm to the best of our knowledge and belief, the following representations made to you in connection with the examination:

1. **We acknowledge our responsibilities as trustees** for ensuring:
    - that the charity maintains proper accounting records,
    - that the financial statements give a true and fair view and comply with applicable law,
    - and that the charity has kept all relevant information, explanations and access to records as required for your examination.
2. We confirm that all accounting records have been made available to you for the purpose of your examination and all transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
3. We have made available to you all minutes of the meetings of trustees and subcommittees held during the year, and up to the date of approval of the financial statements.
4. We confirm that we have disclosed to you:
    - all known instances of non-compliance or suspected non-compliance with laws or regulations,
    - all known or suspected fraud affecting the charity involving management, employees, or third parties,
    - all transactions or agreements with trustees or other related parties that require disclosure in the financial statements.
5. We confirm that the financial statements have been prepared on a **going concern basis**, but note that the trustees have disclosed a material uncertainty relating to a potential transition of the charity's operations to Manor Farm Infant School. This uncertainty is disclosed appropriately in the financial statements and Trustees' Report.
6. We confirm that no events have occurred since the balance sheet date which would require disclosure or adjustment in the financial statements other than those already disclosed.
7. We confirm that all fundraising income, grants, donations, and other receipts have been properly recorded and disclosed.

8. We confirm that no trustee or person connected with a trustee has received any remuneration or benefit from the charity in the year, other than those disclosed in the accounts.

Please let us know if you require any further information.

Yours sincerely,

Signed on behalf of the Board of Trustees:

Name:
Position: Chair of Trustees
Signature: ______________________
Date: 15.08.25.

Charity Registration No. 1026943

MANOR FARM PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

MANOR FARM PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Amy Ashton Catherine Bowles Grace Haymes Martin Woodbridge Charlotte Matthams Samantha Philpin Sian Barnes
Charity number	1026943
Independent examiner	Mr S Winterborne
Bankers	Barclays Bank 16 High St, High Wycombe HP11 2BG

MANOR FARM PRE-SCHOOL

CONTENTS

MANOR FARM PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present the following report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, 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 aims

As trustees, our role is to oversee and govern the pre-school and be involved in and support its current and future position. Our aim is to provide stability and support for the pre-school so that it can function without extra financial stresses and be supported as and when needed. This involves regular meetings where we discuss fundraising opportunities and the current outlook of the pre-school. Furthermore, we use the results of these meetings to then aid any further actions that arise.

Achievements and performance

Manor Farm Pre-school continues to flourish in its achievements and performance. The pre-school receives positive reports from parents of children at the school and are still recognised as an 'outstanding' childcare provider by Ofsted.

It is clear to see that the staff and management work hard to keep the standards and quality that were recognised by Ofsted as they themselves, trustees, parents and pupils are delighted and proud to be a part of the Manor Farm Pre-school community.

The pre-school continues to have a great reputation in the local area for their outstanding practice which is reflected by the pre-school being at full capacity and has a waiting list of more children wanting to attend. As well as their outstanding quality of provision, MFPS also provide brilliant support for children with specific needs and provide distinctive opportunities, such as forest school and planting in their garden.

Principal Funding source

The charity receives no government funding except Gift Aid. It therefore is dependent on voluntary donations by parents and members of the local community through various fundraising projects. Because of this, the income varies significantly from period to period. It is used to assist in both operational requirements and to facilitate the needs of capital expenditure.

Investment Policy

There is no restriction upon the charity's investment policy and the strategy is determined by the Trustees. The present strategy continues to be distribution of available funds into a deposit account.

Risk Assessment

The Trustees have assessed the risks that the pre-school may face but are content that the pre-school is still in an adequate financial position.

As a nation, we have been faced with increases in prices for general living and the pre-school are not an exception to this which has affected the expenditure. We are still faced with a period of unpredictability in terms of finances but the pre-school are doing what they can in the way of making cuts and incorporating more fundraising opportunities to try and counteract the effects of the cost of living.

Our financial situation is better than last, and it is encouraging to see that the pre-school is on a positive trajectory to being in a good financial state. With finding ways to cut costs and plans for more fundraising, we are hopeful that we will see a more positive outlook moving forwards.

Future Plans and Going Concern

The trustees are currently reviewing the future operations of the charity. During the year, discussions have taken place regarding the potential transfer of the charity's activities and responsibilities to Manor Farm Infant School, which occupies the adjoining premises. At the date of approval of this report, no formal agreement has been made, but the trustees recognise that such a transition may have significant implications for the charity's future governance, operations, and structure.

The trustees will continue to assess the charity's financial and operational position in light of this potential change and will ensure that any decisions taken are in the best interests of the beneficiaries and consistent with the charity's objectives.

Financial review

The final net surplus figure for the year 2023-2024 a surplus of £23,730 showing a significant difference from the previous year where there was a deficit of £10,866. There was a considerable increase in the cost of the premises (from £14,205 to £23,963) and due to less people on the payroll a decrease in staff wages (from £150,298 to 146,609).

There was an increase to the education grant received since the previous year (from £132,588 to £156,982).

In other areas, such as costs of training, seminars and grants there has been a slight increase from the previous year (from £874 to £1,449) and admin costs (from £3,369 to 4,072), whereas consumables decreased (from £2,148 to £2,122). There was also a considerable increase in the interest of our early bird offer this year (from £12,445 to 23,591).

On the other hand donations went down (from £1,870 to £1,359).
The factors where our surplus have increased are those in which we can mostly control (such as fundraising). The factors where our surplus have decreased are those over which we have less control. The committee is pleased with the overall improvement of the financial position of the pre-school since the previous year 2022-23.

Structure, governance and management

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

Amy Ashton
Catherine Bowles
Grace Haymes
Martin Woodbridge (appointed 26/09/2024)
Charlotte Matthams (appointed 26/09/24)
Samantha Philpin (appointed 26/09/24)
Sian Barnes (appointed 26/09/24)
Kirsty Burnage (appointed 26/09/24)

Future Liabilities
The trustees have confirmed that they are not aware of any information or liability in which the accounts are not a true representation where the independent examiner is not aware. We are in a strong position in terms of our popularity in choice of pre-school/nursery setting (there is already a waiting list for places next year) and the feedback from parents confirms that the pre-school works above and beyond to ensure that the children are comfortable in their care and making progress in their early steps.

The trustees' report was approved by the Board of Trustees.

Mrs Amy Ashton – Chair of Trustees

Dated:

MANOR FARM PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MANOR FARM PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Manor Farm Pre-School (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity 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 charity'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

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 charity 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.

SWinterborne

Stephen Winterborne FCCA
18 Firs View Road, Hazlemere, HP15 7TD
Dated: 19/08/2025

MANOR FARM PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds designated 2024 £	Unrestricted funds designated 2023 £
Income from:			
Donations		1,359	1,870
Investments	2	643	184
Other income	3	211,087	165,019
Total incoming resources		213,089	167,073
Expenditure on:			
Raising funds		1,206	500
Charitable activities	4	188,153	177,439
Total resources expended		189,359	177,939
Net movement in funds		23,730	(10,866)
Fund balances at 1 September 2023		75,606	86,472
Fund balances at 31 August 2024		99,337	75,606

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

All income and expenditure derive from continuing activities.

MANOR FARM PRE-SCHOOL

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2024

	2024		2023	
	£	£	£	£
Current assets				
Cash at bank and in hand	99,337		75,606	
	99,337		75,606	
Net current assets		99,337		75,606
Total assets less current liabilities		99,337		75,606
Income funds				
Unrestricted funds		99,337		75,606
		99,337		75,606

The financial statements were approved by the Trustees on
and were signed on its behalf by:

Mrs Amy Ashton – Chair of Trustees

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1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Income and expenditure has been recognised on a receipts and payments basis.

1.2 Charitable funds

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

1.3 Incoming resources

All income is included on a receipt's basis at the point at which they are paid into the cash and bank accounts

1.4 Resources expended

Expenditure is accounted for on a payments basis and has been classified under headings that aggregate all cos related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

1.5 Going concern

The financial statements have been prepared on a going concern basis. However, the trustees note that there is some uncertainty regarding the future of the charity. Discussions are ongoing regarding the potential transfer of operations to Manor Farm Infant School, which may result in the charity ceasing to operate in its current form. No formal agreement has been reached at the date of signing, but the trustees acknowledge that this represents a material uncertainty which may cast significant doubt on the charity's ability to continue as a going concern.

2 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	643	184
	643	184

3 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fees	16,510	12,115
Education grant	156,982	132,588
Milk fund	1,023	1,238
Fundraising	9,463	5,191
Early Bird	23,591	12,445
Training and Seminars	1,855	1,155
Other	1,663	287
	211,087	165,019

4 Charitable expenses

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Milk	1,101	1,259
Insurance	-	1,191
Wages	146,609	150,298
Training / Seminars / Grants	1,449	874
Consumables	2,122	2,148
Equipment	2,602	1,994
Administration	4,072	3,369
Premises	23,963	14,205
Banking Charges	159	123
Other	6,076	1,978
	188,153	177,439

5 Trustees

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

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	7	8

Employment costs	2024 £	2023 £
Wages and salaries	146,609	150,298

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

7 Related party transactions

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

Charity Registration No. 1026943

MANOR FARM PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

MANOR FARM PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Amy Ashton Catherine Bowles Grace Haymes Martin Woodbridge Charlotte Matthams Samantha Philpin Sian Barnes
Charity number	1026943
Independent examiner	Mr S Winterborne
Bankers	Barclays Bank 16 High St, High Wycombe HP11 2BG

MANOR FARM PRE-SCHOOL

CONTENTS

MANOR FARM PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present the following report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, 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 aims

As trustees, our role is to oversee and govern the pre-school and be involved in and support its current and future position. Our aim is to provide stability and support for the pre-school so that it can function without extra financial stresses and be supported as and when needed. This involves regular meetings where we discuss fundraising opportunities and the current outlook of the pre-school. Furthermore, we use the results of these meetings to then aid any further actions that arise.

Achievements and performance

Manor Farm Pre-school continues to flourish in its achievements and performance. The pre-school receives positive reports from parents of children at the school and are still recognised as an 'outstanding' childcare provider by Ofsted.

It is clear to see that the staff and management work hard to keep the standards and quality that were recognised by Ofsted as they themselves, trustees, parents and pupils are delighted and proud to be a part of the Manor Farm Pre-school community.

The pre-school continues to have a great reputation in the local area for their outstanding practice which is reflected by the pre-school being at full capacity and has a waiting list of more children wanting to attend. As well as their outstanding quality of provision, MFPS also provide brilliant support for children with specific needs and provide distinctive opportunities, such as forest school and planting in their garden.

Principal Funding source

The charity receives no government funding except Gift Aid. It therefore is dependent on voluntary donations by parents and members of the local community through various fundraising projects. Because of this, the income varies significantly from period to period. It is used to assist in both operational requirements and to facilitate the needs of capital expenditure.

Investment Policy

There is no restriction upon the charity's investment policy and the strategy is determined by the Trustees. The present strategy continues to be distribution of available funds into a deposit account.

Risk Assessment

The Trustees have assessed the risks that the pre-school may face but are content that the pre-school is still in an adequate financial position.

As a nation, we have been faced with increases in prices for general living and the pre-school are not an exception to this which has affected the expenditure. We are still faced with a period of unpredictability in terms of finances but the pre-school are doing what they can in the way of making cuts and incorporating more fundraising opportunities to try and counteract the effects of the cost of living.

Our financial situation is better than last, and it is encouraging to see that the pre-school is on a positive trajectory to being in a good financial state. With finding ways to cut costs and plans for more fundraising, we are hopeful that we will see a more positive outlook moving forwards.

Future Plans and Going Concern

The trustees are currently reviewing the future operations of the charity. During the year, discussions have taken place regarding the potential transfer of the charity's activities and responsibilities to Manor Farm Infant School, which occupies the adjoining premises. At the date of approval of this report, no formal agreement has been made, but the trustees recognise that such a transition may have significant implications for the charity's future governance, operations, and structure.

The trustees will continue to assess the charity's financial and operational position in light of this potential change and will ensure that any decisions taken are in the best interests of the beneficiaries and consistent with the charity's objectives.

Financial review

The final net surplus figure for the year 2023-2024 a surplus of £23,730 showing a significant difference from the previous year where there was a deficit of £10,866. There was a considerable increase in the cost of the premises (from £14,205 to £23,963) and due to less people on the payroll a decrease in staff wages (from £150,298 to 146,609).

There was an increase to the education grant received since the previous year (from £132,588 to £156,982).

In other areas, such as costs of training, seminars and grants there has been a slight increase from the previous year (from £874 to £1,449) and admin costs (from £3,369 to 4,072), whereas consumables decreased (from £2,148 to £2,122). There was also a considerable increase in the interest of our early bird offer this year (from £12,445 to 23,591).

On the other hand donations went down (from £1,870 to £1,359).
The factors where our surplus have increased are those in which we can mostly control (such as fundraising). The factors where our surplus have decreased are those over which we have less control. The committee is pleased with the overall improvement of the financial position of the pre-school since the previous year 2022-23.

Structure, governance and management

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

Amy Ashton
Catherine Bowles
Grace Haymes
Martin Woodbridge (appointed 26/09/2024)
Charlotte Matthams (appointed 26/09/24)
Samantha Philpin (appointed 26/09/24)
Sian Barnes (appointed 26/09/24)
Kirsty Burnage (appointed 26/09/24)

Future Liabilities

The trustees have confirmed that they are not aware of any information or liability in which the accounts are not a true representation where the independent examiner is not aware. We are in a strong position in terms of our popularity in choice of pre-school/nursery setting (there is already a waiting list for places next year) and the feedback from parents confirms that the pre-school works above and beyond to ensure that the children are comfortable in their care and making progress in their early steps.

The trustees' report was approved by the Board of Trustees.

Mrs Amy Ashton – Chair of Trustees

Dated:

MANOR FARM PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MANOR FARM PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Manor Farm Pre-School (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity 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 charity'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

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 charity 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.

Stephen Winterborne FCCA
18 Firs View Road, Hazlemere, HP15 7TD
Dated:

MANOR FARM PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds designated 2024 £	Unrestricted funds designated 2023 £
Income from:			
Donations		1,359	1,870
Investments	2	643	184
Other income	3	211,087	165,019
Total incoming resources		213,089	167,073
Expenditure on:			
Raising funds		1,206	500
Charitable activities	4	188,153	177,439
Total resources expended		189,359	177,939
Net movement in funds		23,730	(10,866)
Fund balances at 1 September 2023		75,606	86,472
Fund balances at 31 August 2024		99,337	75,606

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

All income and expenditure derive from continuing activities.

MANOR FARM PRE-SCHOOL

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2024

	2024		2023	
	£	£	£	£
Current assets				
Cash at bank and in hand	99,337		75,606	
	99,337		75,606	
Net current assets		99,337		75,606
Total assets less current liabilities		99,337		75,606
Income funds				
Unrestricted funds		99,337		75,606
		99,337		75,606

The financial statements were approved by the Trustees on
and were signed on its behalf by:

Mrs Amy Ashton – Chair of Trustees

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1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Income and expenditure has been recognised on a receipts and payments basis.

1.2 Charitable funds

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

1.3 Incoming resources

All income is included on a receipt's basis at the point at which they are paid into the cash and bank accounts

1.4 Resources expended

Expenditure is accounted for on a payments basis and has been classified under headings that aggregate all cos related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

1.5 Going concern

The financial statements have been prepared on a going concern basis. However, the trustees note that there is some uncertainty regarding the future of the charity. Discussions are ongoing regarding the potential transfer of operations to Manor Farm Infant School, which may result in the charity ceasing to operate in its current form. No formal agreement has been reached at the date of signing, but the trustees acknowledge that this represents a material uncertainty which may cast significant doubt on the charity's ability to continue as a going concern.

2 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	643	184
	643	184

3 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fees	16,510	12,115
Education grant	156,982	132,588
Milk fund	1,023	1,238
Fundraising	9,463	5,191
Early Bird	23,591	12,445
Training and Seminars	1,855	1,155
Other	1,663	287
	211,087	165,019

4 Charitable expenses

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Milk	1,101	1,259
Insurance	-	1,191
Wages	146,609	150,298
Training / Seminars / Grants	1,449	874
Consumables	2,122	2,148
Equipment	2,602	1,994
Administration	4,072	3,369
Premises	23,963	14,205
Banking Charges	159	123
Other	6,076	1,978
	188,153	177,439

5 Trustees

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

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	7	8

Employment costs	2024 £	2023 £
Wages and salaries	146,609	150,298

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

7 Related party transactions

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

MANOR FARM PRE-SCHOOL

England & Wales - Charity number 1026943

Accounts

\Charity Registration No. 1026943

MANOR FARM PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

MANOR FARM PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Vicky Boyd Amy Ashton Eleanor Coles Catherine Bowles Helen Louttit-Winslade Grace Haymes Shaharyar Ullah Esther Caesar-Gordon
Charity number	1026943
Independent examiner	Mr S Winterborne
Bankers	Barclays Bank 16 High St, High Wycombe HP11 2BG

MANOR FARM PRE-SCHOOL

CONTENTS

MANOR FARM PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present the following report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, 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 aims

As trustees, our role is to oversee and govern the pre-school and be involved in and support its current and future position. Our aim is to provide stability and support for the pre-school so that it can function without extra financial stresses and be supported as and when needed. This involves regular meetings where we discuss fundraising opportunities and the current outlook of the pre-school. Furthermore, we use the results of these meetings to then aid any further actions that arise.

Achievements and performance

Manor Farm Pre-school continues to flourish in its achievements and performance. The pre-school receives positive reports from parents of children at the school and are still recognised as an ‘outstanding’ childcare provider by Ofsted.

It is clear to see that the staff and management work hard to keep the standards and quality that were recognised by Ofsted as they themselves, trustees, parents, and pupils are delighted and proud to be a part of the Manor Farm Pre-school community.

The pre-school continues to have a great reputation in the local area for their outstanding practice which is reflected by the pre-school being at full capacity and has a waiting list of more children wanting to attend. As well as their outstanding quality of provision, MFPS also provide brilliant support for children with specific needs and provide distinctive opportunities, such as forest school and planting in their garden.

Principal Funding source

The charity receives no government funding except Gift Aid. It therefore is dependent on voluntary donations by parents and members of the local community through various fundraising projects. Because of this, the income varies significantly from period to period. It is used to assist in both operational requirements and to facilitate the needs of capital expenditure.

Investment Policy

There is no restriction upon the charity’s investment policy and the strategy is determined by the Trustees. The present strategy continues to be distribution of available funds into a deposit account.

Risk Assessment

The Trustees have assessed the risks that the pre-school may face but are content that the pre-school is still in an adequate financial position.

As a nation, we have been faced with increases in prices for general living and the pre-school are not an exception to this which has affected the expenditure. We are still faced with a period of unpredictability in terms of finances but the pre-school are doing what they can in the way of making cuts and incorporating more fundraising opportunities to try and counteract the effects of the cost of living.

Our financial situation is better than last, and it is encouraging to see that the pre-school is on a positive trajectory to being in a good financial state. With finding ways to cut costs and plans for more fundraising, we are hopeful that we will see a more positive outlook moving forwards.

Future Plans

The Charity's Trustees, who jointly serve as The Executive Committee of the Charity, are all unpaid volunteers. They are recruited from the Charity's supporters and are formally elected at an annual general meeting to serve for a maximum term of six years. Retiring trustees may offer themselves for immediate re-election at the appropriate annual general meeting. The Executive Committee has the authority to co-opt additional members to fill any midterm vacancies that may exist, but any such co-opted members must then seek formal election at the next annual general meeting. No external person or body has the authority to appoint trustees or members of the Executive Committee.

Financial review

The final net surplus figure for the year 2022-2023 a deficit of £10,869 showing a slight improvement from the year before, but the pre-school are still not out of arrears. When assessing the income and expenditure, there is a massive loss in the amount of income from fees as well as donations. Wages have also increased in line with the rise of national minimum wage, and we have received grants for projects within the preschool.

However, we received more in the way of education grants and grants for projects within pre-school. As well as that, our take up of the early bird club, which we had struggled to retain due to COVID, also increased. We also did not spend as much on our premises fees, and we cut down on expenses we could control like consumables, equipment, and budgets for fundraising.

Like last year, we were able to make a difference by controlling the day-to-day expenses but unfortunately did not gain from outside influences with donations and fees.

MANOR FARM PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

Structure, governance and management

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

Laura Vilelas (resigned 15/10/2023)
Nicola Fuller (resigned 15/10/2023)
Hilke Morison (resigned 15/10/2023)
Natasha Mitchell (resigned 15/10/2023)
Vicky Boyd
Andrew McDermott (resigned 15/10/2023)
Amy Ashton
Eleanor Coles (appointed 15/10/2023)
Catherine Bowles (appointed 15/10/2023)
Helen Louttit-Winslade (appointed 15/10/2023)
Grace Haymes (appointed 15/10/2023)
Shaharyar Ullah (appointed 15/10/2023)
Esther Caesar-Gordon (appointed 15/10/2023)

Future Liabilities
The trustees have confirmed that they are not aware of any information or liability in which the accounts are not a true representation where the independent examiner is not aware. They also agree that they have taken the appropriate actions to identify such relevant information and that the information provided is relevant. It is not surprising that the pre-school has, unfortunately, seen a considerable change in their net surplus due to the unsettled financial stability of the country. However, we are confident that we are supported by all stakeholders – management, staff, and parents – in keeping the pre-school at the standard that it currently shows. We are in a strong position in terms of our popularity in choice of pre-school/nursery setting (there is already a waiting list for places next year) and the feedback from parents confirms that the pre-school works above and beyond to ensure that the children are comfortable in their care and making progress in their early steps.

The trustees have confirmed that they are not aware of any information or liability in which the accounts are not a true representation where the independent examiner is not aware. They also agree that they have taken the appropriate actions to identify such relevant information and that the information provided is relevant. It is not surprising that the pre-school has, unfortunately, seen a considerable change in their net surplus due to the unsettled financial stability of the country. However, we are confident that we are supported by all stakeholders – management, staff, and parents – in keeping the pre-school at the standard that it currently shows. We are in a strong position in terms of our popularity in choice of pre-school/nursery setting (there is already a waiting list for places next year) and the feedback from parents confirms that the pre-school works above and beyond to ensure that the children are comfortable in their care and making progress in their early steps.

The trustees' report was approved by the Board of Trustees.

VBoyd

Mrs Victoria Boyd – Chair of Trustees

Dated:
26.07.24

MANOR FARM PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MANOR FARM PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Manor Farm Pre-School (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity 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 charity'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

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 charity 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.

Stephen Winterborne FCCA
18 Firs View Road, Hazlemere, HP15 7TD
Dated: 26.07.24

MANOR FARM PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	**Unrestricted funds designated 2023 £**	Unrestricted funds designated 2022 £
Income from:			
Donations		1,870	4,327
Investments	**2**	184	22
Other income	**3**	165,019	153,824
Total incoming resources		167,073	158,173
Expenditure on:			
Raising funds		500	2,872
Charitable activities	**4**	177,439	175,631
Total resources expended		177,939	178,503
Net movement in funds		(10,866)	(20,330)
Fund balances at 1 September 2022		86,472	106,802
Fund balances at 31 August 2023		75,606	86,472

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

All income and expenditure derive from continuing activities.

MANOR FARM PRE-SCHOOL

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2023

	2023		2022	
	£	£	£	£
Current assets				
Cash at bank and in hand	75,606		86,472	
	75,606		86,472	
Net current assets		75,606		86,472
Total assets less current liabilities		75,606		76,472
Income funds				
Unrestricted funds		75,606		86,472
		75,606		86,472

The financial statements were approved by the Trustees on
and were signed on its behalf by:

Mrs Victoria Boyd – Chair of Trustees

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Income and expenditure has been recognised on a receipts and payments basis.

1.2 Charitable funds

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

1.3 Incoming resources

All income is included on a receipt's basis at the point at which they are paid into the cash and bank accounts

1.4 Resources expended

Expenditure is accounted for on a payments basis and has been classified under headings that aggregate all cos related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

1.5 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In making this assessment, the trustees have considered the impacts, and expected future impacts, of the Covid-19 pandemic on both the charity and the environment in which it operates. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	184	22
	184	22

3 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fees	12,115	23,060
Education grant	132,588	113,857
Milk fund	1,238	802
Fundraising	5,191	5,339
Early Bird	12,445	10,745
Training and Seminars	1,155	-
Other	287	21
	165,019	153,824

4 Charitable expenses

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Milk	1,259	924
Insurance	1,191	1,160
Wages	150,298	136,852
Training / Seminars / Grants	874	481
Consumables	2,148	3,012
Equipment	1,994	3,613
Administration	3,369	3,303
Premises	14,205	24,536
Banking Charges	123	125
Other	1,978	2,661
	177,439	176,667

5 Trustees

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

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	8	9

Employment costs	2023 £	2022 £
Wages and salaries	150,298	136,852

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

7 Related party transactions

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

MANOR FARM PRE-SCHOOL

England & Wales - Charity number 1026943

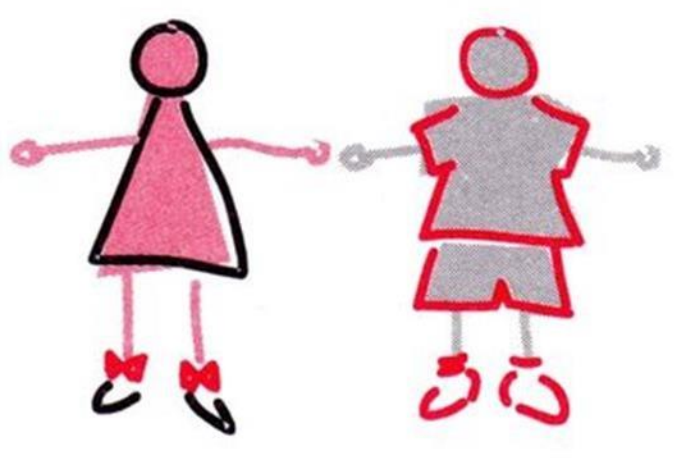
Accounts

Charity Registration No. 1026943

MANOR FARM PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022



MANOR FARM PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	1026943
Independent examiner	Mr S Winterborne
Bankers	Barclays Bank 16 High St, High Wycombe HP11 2BG

MANOR FARM PRE

CONTENTS

MANOR FARM PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, 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 aims

As trustees, our role is to oversee and govern the pre-school and be involved in and support its current and future position. Our aim is to provide stability and support for the pre-school so that it can function without extra financial stresses and be supported as and when needed. This involves regular meetings where we discuss fundraising opportunities and the current outlook of the pre-school. Furthermore, we use the results of these meetings to then aid any further actions that arise.

Achievements and performance

Manor Farm Pre-school continues to flourish in its achievements and performance. The pre-school receives positive reports from parents of children at the school and are still recognised as an 'outstanding' childcare provider by Ofsted.

It is clear to see that the staff and management work hard to keep the standards and quality that were recognised by Ofsted as they themselves, trustees, parents and pupils are delighted and proud to be a part of the Manor Farm Pre-school community.

The pre-school continues to have a great reputation in the local area for their outstanding practice which is reflected by the pre-school being at full capacity and has a waiting list of more children wanting to attend. As well as their outstanding quality of provision, MFPS also provide brilliant support for children with specific needs and provide distinctive opportunities, such as forest school and planting in their garden.

Principal Funding source

The charity receives no government funding except Gift Aid. It therefore is dependent on voluntary donations by parents and members of the local community through various fundraising projects. Because of this, the income varies significantly from period to period. It is used to assist in both operational requirements and to facilitate the needs of capital expenditure.

Investment Policy

There is no restriction upon the charity's investment policy and the strategy is determined by the Trustees. The present strategy continues to be distribution of available funds into a deposit account.

Risk Assessment

The Trustees have assessed the risks that the pre-school may face but are contented that the pre-school is still in an adequate financial position.

COVID-19 is still clearly having an impact with the country facing an economic crisis which is increasing the preschool's expenditure. We are still faced with a period of unpredictability not only as a pre-school but as a nation. Currently, the budget has seen a massive hit since the previous year, but with finding ways to cut costs and plans for more fundraising, we are hopeful that we will see a more positive budget to come.

Future Plans

The Charity's Trustees, who jointly serve as The Executive Committee of the Charity, are all unpaid volunteers. They are recruited from the Charity's supporters and are formally elected at an annual general meeting to serve for a maximum term of six years. Retiring trustees may offer themselves for immediate re-election at the appropriate annual general meeting. The Executive Committee has the authority to co-opt additional members to fill any midterm vacancies that may exist, but any such co-opted members must then seek formal election at the next annual general meeting. No external person or body has the authority to appoint trustees or members of the Executive Committee.

Financial review

The final net surplus figure for the year 2021-2022 a deficit of £21,367 showing a significant drop from the previous year where there was a deficit of £6,024. It is clear to see from the figures that there was a considerable increase in the cost of the premises since the previous year (increasing from £3,938 to £24,536) and a natural increase in staff costs (increasing from £132,852 to £136,852). There was also a decrease with the education grant since the previous year (from £115,838 to £113,857)

However, it is also clear to see that there have been cuts in other areas in which we could control. The costs of training, seminars and grants has had a decrease compared to the previous year (from £965 to £481) as well as administration costs (decreasing from £5,049 to £3,303). There was also a considerable increase in the interest of our early bird offer this year (increased from £6,949 to £10,745) and donations (increasing from £2,915 to £4,327).

The factors where our surplus has increased are those in which we can mostly control. The factors where our surplus has decreased are those in which we have less control over. The Trustees are confident that should this growth in donations, fundraising and early bird uptake continue, and the cost of living either plateaus or reduces, we will see an improvement in our financial position in the next few years.

Structure, governance and management

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

Laura Vilelas

Nicola Fuller

MANOR FARM PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

Future Liabilities
The trustees have confirmed that they are not aware of any information or liability in which the accounts are not a true representation where the independent examiner is not aware. They also agree that they have taken the appropriate actions to identify such relevant information and that the information provided is relevant. It is not surprising that the pre-school has, unfortunately, seen a considerable change in their net surplus due to the unsettled financial stability of the country. However, we are confident that we are supported by all stakeholders – management, staff, and parents – in keeping the pre-school at the standard that it currently shows. We are in a strong position in terms of our popularity in choice of pre-school/nursery setting (there is already a waiting list for places next year) and the feedback from parents confirms that the pre-school works above and beyond to ensure that the children are comfortable in their care and making progress in their early steps.

The trustees have confirmed that they are not aware of any information or liability in which the accounts are not a true representation where the independent examiner is not aware. They also agree that they have taken the appropriate actions to identify such relevant information and that the information provided is relevant. It is not surprising that the pre-school has, unfortunately, seen a considerable change in their net surplus due to the unsettled financial stability of the country. However, we are confident that we are supported by all stakeholders – management, staff, and parents – in keeping the pre-school at the standard that it currently shows. We are in a strong position in terms of our popularity in choice of pre-school/nursery setting (there is already a waiting list for places next year) and the feedback from parents confirms that the pre-school works above and beyond to ensure that the children are comfortable in their care and making progress in their early steps.

The trustees' report was approved by the Board of Trustees.

Mrs Victoria Boyd – Chair of Trustees

Dated: 20/07/2023

MANOR FARM PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE MANOR FARM PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Manor Farm Pre-School (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report
As the trustees of the charity 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 charity'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
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 charity 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.

S Winterborne

Stephen Winterborne FCCA
18 Firs View Road, Hazlemere, HP15 7TD Dated: 21/07/2023

MANOR FARM PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	**Unrestricted funds designated 2022**	Unrestricted funds designated 2021
		£	**£**
Income from:			
Donations		4,327	2,915
Investments	**2**	21	10
Other income	**3**	153,824	147,297
Total incoming resources		158,172	150,222
Expenditure on:			
Raising funds		2,872	2,651
Charitable activities	**4**	176,667	153,595
Total resources expended		179,539	156,246
Net movement in funds		(21,367)	(6,024)
Fund balances at 1 September 2021		106,802	112,826
Fund balances at 31 August 2022		85,435	106,802

MANOR FARM PRE-SCHOOL

FOR THE YEAR ENDED 31 AUGUST 2022

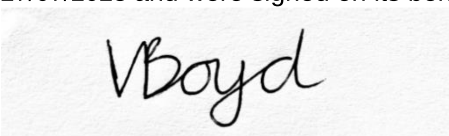
The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BALANCE SHEET

		2022		2021	
		£	**£**	**£**	**£**
Current assets					
Cash at bank and in hand		86,472		106,802	
	106,802	86,472			
Net current assets			86,472		106,802
Total assets less current liabilities		106,802	86,472		
Income funds					
Unrestricted funds			86,472		106,802
		106,802	86,472		

The financial statements were approved by the Trustees on 27/07/2023 and were signed on its behalf by:



Mrs Victoria Boyd – Chair of Trustees

MANOR FARM PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Income and expenditure has been recognised on a receipts and payments basis.

1.2 Charitable funds

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

1.3 Incoming resources

All income is included on a receipt’s basis at the point at which they are paid into the cash and bank accounts

1.4 Resources expended

Expenditure is accounted for on a payments basis and has been classified under headings that aggregate all cos related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

1.5 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In making this assessment, the trustees have considered the impacts, and expected future impacts, of the Covid-19 pandemic on both the charity and the environment in which it operates. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2 **Investments**

Unrestricted Unrestricted **funds** funds

	2022	2021
	£	£
Interest receivable	21	10
	21	10

3 **Other income**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fees	23,060	19,711
Education grant	113,857	115,838
Milk fund	802	873
Fundraising	5,339	2,837
Early Bird	10,745	6,949
Other	21	1,089
	153,824	147,297

4 **Charitable expenses**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£

Milk	924	831
Insurance	1,160	2,375
Wages	136,852	132,031
Training / Seminars / Grants	481	965
Consumables	3,012	2,944
Equipment	3,613	3,791
Administration	3,303	5,049
Premises	24,536	3,938
Banking Charges	125	107
Other	2,661	1,564
	176,667	153,595

5 Trustees

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

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	9	9

Employment costs	**2022**	**2021**
	£	**£**
Wages and salaries	136,139	130,995

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

7 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

MANOR FARM PRE-SCHOOL

England & Wales - Charity number 1026943

Accounts

Charity Registration No. 1026943

MANOR FARM PRE-SCHOOL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

MANOR FARM PRE-SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Steven Lamb Emma-Louise Holeksa Samantha Storey Laura Vilelas Matthew Storey Nicola Fuller Hilke Morison Natasha Mitchell
Charity number	1026943
Independent examiner	Mr S Winterborne
Bankers	Barclays Bank 16 High St, High Wycombe HP11 2BG

MANOR FARM PRE-SCHOOL

CONTENTS

MANOR FARM PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, 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 aims

The trusteeship of the charity has oversight and governance of the charity, how it functions and it's plans for each academic year. Our aim is to provide stability and support for the pre-school so that it is able to function without extra financial stresses and also support as and when needed. Part of the way we facilitate this is by running various fundraising campaigns throughout the year. We also meet up monthly as trustees and with the management team of MFPS to discuss how things are going at the Pre-School, if there are any areas of concern and what the plans are for the next 6-12 months.

Achievements and performance

The Pre-School has had an excellent year by way of performance. After not only receiving glowing reports from parents of children at the school, last year we saw visits from Ofsted where the PreSchool received an Excellent rating. The quality of education was given Outstanding, Behaviour and attitudes – Outstanding, Personal development - Outstanding and Leadership and management also Outstanding.

The staff and management have worked tirelessly over the past few years to see the standards and quality improve and we are thrilled this was recognised by Ofsted.

The academic year started full and the preschool continues to have a strong waiting list. MFPS continues to have a good reputation for caring for children with additional needs and there was one child this year.

Forest school continues to be a great success with it being the highlight of the week for many children and their parents/carers. The children love to explore the woods, see what insects they can find and learn new topics.

Principal Funding source

The charity receives no government funding except Gift Aid. It therefore is dependent on voluntary donations by parents and members of the local community through various fundraising projects. Because of this the income varies significantly from period to period. It is used to assist in both operational requirements and to facilitate the needs of capital expenditure.

Investment Policy

There is no restriction upon the charity's investment policy and the strategy is determined by the Trustees. The present strategy continues to be distribution of available funds into a deposit account.

Risk Assessment

The trustees have assessed the major risks that the Charity is exposed to and are satisfied that they have put the correct procedures in place to mitigate any exposure from these.

Economic and political factors, particularly the Covid-19 pandemic have proven a challenging time for the charity as it has faced extremely unpredictable times. It is still facing some level of disruption from this and expects to be experiencing the fall out of this for many years to come.

However, the trustees are confident in the practices and strategy in place to be able to weather this uncertainty. There are strong plans, and healthy budgets set as well as a good reserve to be able to keep the Charity on a strong financial standing for many years to come.

Future Plans

The Charity's Trustees, who jointly serve as The Executive Committee of the Charity, are all unpaid volunteers. They are recruited from the Charity's supporters and are formally elected at an annual general meeting to serve for a maximum term of six years. Retiring trustees may offer themselves for immediate re-election at the appropriate annual general meeting. The Executive Committee has the authority to co-opt additional members to fill any mid-term vacancies that may exist, but any such co-opted members must then seek formal election at the next annual general meeting. No external person or body has the authority to appoint trustees or members of the Executive Committee.

Financial review
Final figure for the year was a deficit of £6,024 (2020: Surplus £6,193).

Donations were up 65% and other Income was dropped 23%. Education grant decreased by £22,546 to £115,838, bringing it to a similar value as reported in 2019.
Fees continue to be impacted by 30 hour and 2 year old funding from Government initiatives.
Early bird club continues to be successful with a busy waiting list and future enquiries.

Total expenditure for 2020/21 including salaries, pensions and overall running costs of the Pre-School decreased by 16% to £156,246.
Wages were the most significant cost.

Taking the above into account we have had another strong financial year with despite a net deficit of £6,024.
This decreased our total funds / assets to £106,802.
A revision of fundraising initiatives will be undertaken in 2022 by the new committee as this remains crucial income to support the Pre-school.

MANOR FARM PRE-SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

Structure, governance and management

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

Steven Lamb
Emma-Louise Holeksa
Samantha Storey
Laura Vilelas
Matthew Storey
Nicola Fuller
Hilke Morison
Natasha Mitchell

Future Liabilities

Each of the Trustees has confirmed that there is no information or liability of which they are aware which is relevant to the fabric of these Accounts, but of which the Independent Examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiners are aware of all relevant information.

Considering the challenges MFPS and the world have faced with Covid-19 and the aftermath that still affects us, we are extremely happy with how things are. It is financially stable and has a strong, committed management team. This is reflected in the staff, the enjoyment they get from their work and the positive feedback from parents. There is already a waiting list for the start of the next academic year which is testament to all involved.

The trustees' report was approved by the Board of Trustees.

Mr Steve Lamb – Chair of Trustees

Dated: 13th July 2022

MANOR FARM PRE-SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MANOR FARM PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Manor Farm Pre-School (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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

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 charity 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.

SWinterborne

Stephen Winterborne FCCA
18 Firs View Road, Hazlemere, HP15 7TD
Dated: 15 July 2022

MANOR FARM PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	**Unrestricted funds designated 2021 £**	Unrestricted funds designated 2020 £
Income from:			
Donations		2,915	1,771
Investments	**2**	10	75
Other income	**3**	147,297	190,301
Total incoming resources		150,222	192,147
Expenditure on:			
Raising funds		2,651	4,470
Charitable activities	**4**	153,595	181,484
Total resources expended		156,246	185,954
Net movement in funds		(6,024)	6,193
Fund balances at 1 September 2020		112,826	106,633
Fund balances at 31 August 2021		106,802	112,826

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

All income and expenditure derive from continuing activities.

MANOR FARM PRE-SCHOOL

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2021

	2021		2020	
	£	£	£	£
Current assets				
Cash at bank and in hand	106,802		112,826	
	106,802		112,826	
Net current assets		106,802		112,826
Total assets less current liabilities		106,802		112,826
Income funds				
Unrestricted funds		106,802		112,826
		106,802		112,826

The financial statements were approved by the Trustees on
and were signed on its behalf by:

Mr Steve Lamb – Chair of Trustees

MANOR FARM PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

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1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Income and expenditure has been recognised on a receipts and payments basis.

1.2 Charitable funds

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

1.3 Incoming resources

All income is included on a receipt's basis at the point at which they are paid into the cash and bank accounts

1.4 Resources expended

Expenditure is accounted for on a payments basis and has been classified under headings that aggregate all cos related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

1.5 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In making this assessment, the trustees have considered the impacts, and expected future impacts, of the Covid-19 pandemic on both the charity and the environment in which it operates. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2 **Investments**

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	10	75
	10	75

3 **Other income**

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fees	19,711	19,090
Education grant	115,838	138,384
Milk fund	873	1,075
Fundraising	2,837	3,697
Early Bird	6,949	17,268
Training / Seminars / Grants	-	5,000
Other	1,089	5,787
	147,297	190,301

4 **Charitable expenses**

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Milk	831	1,101
Insurance	2,375	-
Wages	130,995	142,107
Training / Seminars / Grants	965	5,525
Consumables	2,944	3,579
Equipment	3,791	2,574
Administration	6,085	6,235
Premises	3,938	17,840
Banking Charges	107	130
Other	1,564	2393
	153,595	181,484

5 Trustees

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

6 Employees

Number of employees
The average monthly number of employees during the year was:

	2021 Number	2020 Number
	9	8

Employment costs	2021 £	2020 £
Wages and salaries	130,995	142,107

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

7 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

MANOR FARM PRE-SCHOOL

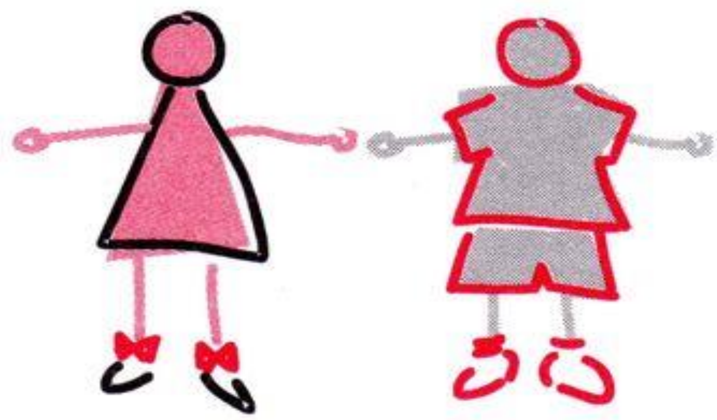
England & Wales - Charity number 1026943

Accounts

REGISTERED CHARITY NUMBER: 1026943

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

MANOR FARM PRE-SCHOOL



MANOR FARM PRE-SCHOOL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

MANOR FARM PRE-SCHOOL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, 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)".

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1026943

Principal address
MANOR FARM PRE SCHOOL
ROSE AVENUE
HAZLEMERE
HIGH WYCOMBE
HP15 7PH

FINANCIAL OVERVIEW

Income
The pandemic has had a huge impact on the Pre – Schools Income reducing this by 10.7% to £190,301. Points to note:
Fees reduced by 21.6%
Fundraising significantly reduced due to less face to face family activities - due to social distancing / lock-down. This has reduced income by £2,330 overall.
With fewer children attending school the demand for early bird club has declined plus donations reduced by £4,488
£5,000 grant received from Bucks CC for garden renovation which was a huge positive in order to improve outdoor activities.

Expenditure
The pandemic has had a huge impact on expenditure causing a reduction of 10.1% to £185,954 including:
Salaries reduced significantly by £17,936 (11.2%) - Employees to children ratio changed.
£7,065.60 paid for the garden of which £5,000 was from the grant. Additional spent alongside the grant.

Summary
As a result of all the challenges due to the pandemic 2019-20 delivered an overall surplus of £6,193 compared to a profit of £9,514the previous year. We hope this will improve in this fiscal year with the ability to fund raise and host events, plus the restart of the early bird club.
There remains a healthy bank balance of £112,826 at the financial year end.

The Trustees who served during the year to 31st August 2020 were:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANOR FARM PRE-SCHOOL

I report to the trustees on my examination of the financial statements of Manor Farm Pre School (The Charity) for the year ended 31 August 2020.

Responsibilities and Basis of Report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

S. Widd

Steve Widd FCPFA
365 Chequers Avenue, High Wycombe. HP11 1GQ
Date: 31 May 2021

MANOR FARM PRE-SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	31.08.20	31.08.19
INCOME FROM			
Donations		1,771	3,138
Investment income	2	75	93
Other income	3	190,301	213,198
Total		192,147	216,429
EXPENDITURE ON			
Fundraising		4,470	5,906
Charitable activities		163,514	185,738
Support costs		17,970	15,271
Total		185,954	206,915
NET INCOME/(EXPENDITURE)		6,193	9,514
RECONCILIATION OF FUNDS			
Total funds brought forward		106,630	97,116
TOTAL FUNDS CARRIED FORWARD		112,823	106,630

The notes form part of these financial statements

MANOR FARM PRE-SCHOOL

BALANCE SHEET
AT 31 AUGUST 2020

	Notes	31.08.20 Total funds	31.08.19 Total funds
CURRENT ASSETS			
Cash at bank and in hand		112,826	106,630
NET CURRENT ASSETS		112,826	106,630
TOTAL ASSETS LESS CURRENT LIABILITIES		112,826	106,630
NET ASSETS		112,826	106,630
FUNDS			
Unrestricted Funds	6	112,826	106,630
TOTAL FUNDS		112,826	106,630

The financial statements were approved by the Board of Trustees on 25.06.2021
and were signed on its behalf by:

H. Jefferys
Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR TO 31 AUGUST 2020

1. ACCOUNTING POLICIES

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on receipts and payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities relate to running the pre-school.

Fixed assets

There is a policy to not capitalise expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

2. INVESTMENT INCOME

	31.08.20	31.08.19
	£	£
Interest receivable	75	93

3. OTHER INCOME

	31.08.20	31.08.19
	£	£
Fees	19,090	24,346
Education Grant	138,384	159,711
Milk Refund	1,075	1,783
Fund-Raising	3,697	6,027
Early Bird	17,268	20,389
Grants	5,000	-
Other	5,787	942
	190,301	213,198

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

5. STAFF COSTS

	31.08.20	31.08.19
	£	£
Wages and Salaries	142,107	160,043

The average monthly number of employees during the year was as follows:

	31.08.20	31.08.19
	8	14

No employee received emoluments in excess of £60,000.

6. MOVEMENT IN FUNDS

	At 01.09.19	Net Movement in funds	At 31.08.20
Unrestricted funds			
General Fund	106,630	6,193	112,823
Restrricted fund	-	-	-
TOTAL FUNDS	106,630	6,193	112,823

A restricted fund was received, amounting to a £5,000 grant received from Bucks CC for garden renovation. This amount was fully used within the year.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	31.08.20	31.08.19
		£	£
INCOME FROM			
Donations		1,771	3,138
Total		1,771	3,138
Investment income	2		
Interest		75	93
Total		75	93
Other income	3		
Fees		19,090	24,346
Education Grant		138,384	159,711
Milk Refund		1,075	1,783
Fund-Raising		3,697	6,027
Early Bird		17,268	20,389
Grants	6	5,000	-
Other		5,787	942
Total		190,301	213,198
EXPENDITURE ON			
Fundraising		4,470	5,906
		4,470	5,906
Charitable activities			
Milk		1,101	2,149
Insurance		-	2,032
Wages		142,107	160,043
Training / Seminars / Grants		5,525	2,196
Consumables		3,579	4,083
Equipment		2,574	7,124
Administration		6,235	6,768
Other		2,393	1,341
		163,514	185,736
Support costs			
Other			
Premises		17,840	15,093
Governance costs			
Banking Admin / Charges		130	178
		17,970	15,271

This page does not form part of the statutory financial statements