

BUXWORTH PRE-SCHOOL

England & Wales · Charity number 1030965

Details

Other names	BUXWORTH PLAYGROUP
Status	Registered
Legal form	Other
Company number	07035353
Registered	1994-01-15
Register	View on the Charity Commission register

Contact

Address	C-O Buxworth Pre School Buxworth War Memorial Club Station Rd Buxworth High Peak SK23 7NJ
Phone	07807329801

Activities

Objects: 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 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: Providers of Early Years Foundation Stage education for preschool children

Classification

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

Geography

- Stockport

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£119,998	£88,869	-	-
2024-08-31	£61,555	£55,059	-	-
2023-08-31	£50,868	£48,865	-	-
2022-08-31	£45,337	£46,893	-	-
2021-08-31	£39,113	£46,556	-	-
2020-08-31	£50,118	£46,737	-	-

Trustees

Name	Role	Appointed
Diane Chappell-Malcolm		2016-07-07
Sarah Heyes		2016-05-19

BUXWORTH PRE-SCHOOL

England & Wales - Charity number 1030965

Accounts



Trustees Report to August 2025
Registration No. 1030965

The Trustees are pleased to present their Annual Report for the year ended August 2025.

This has been an exceptionally busy and successful year for the preschool. Due to our strong reputation within the local community, we have continued to maintain healthy attendance levels and therefore have not needed to undertake any significant advertising or marketing activities. Recommendations from existing and former families remain our primary source of new enrolments.

A major highlight of the year was the continued use of our recently purchased people carrier. The vehicle has greatly enhanced the experiences available to the children, enabling regular educational visits and outings within the local area (Thornbridge Hall, Chatsworth Farm, Lyme Park to name a few). These trips have broadened learning opportunities, supported children's understanding of the wider community, and enriched our curriculum through real-life experiences.

The preschool was pleased to participate in the Whaley Bridge Carnival, supporting this important event and strengthening links with local families and organisations. It provided an excellent opportunity for children, families, staff and trustees to celebrate our place within the local community and showcase the preschool's commitment to community engagement and highlighted our time on the allotment as our theme.

We were delighted to strengthen our relationship with Derbyshire Wildlife Trust during the year. Their input and expertise provided valuable learning opportunities for both children and staff through a range of nature-based activities and courses. One particularly exciting project was the creation of a willow dome on the allotment area. The children were actively involved in the projects, helping to develop an engaging outdoor learning environment that will continue to benefit future generations of children attending the preschool.

The preschool has continued to invest in maintaining a stable and experienced staff team. Trustees recognise that the quality of our provision is dependent upon the dedication and professionalism of our staff, and we remain committed to supporting their ongoing professional development. During the year, staff undertook training and planning to ensure the preschool is fully prepared for the forthcoming changes to the Early Years Foundation Stage (EYFS) framework due to be implemented from September 2025. This includes producing a sustainability and climate action plan and an update to our food policy. This work will help ensure that children continue to receive high-quality early years education that meets all statutory requirements and reflects current best practice.

Looking ahead, we are pleased to confirm plans to recruit an apprentice from September 2025, helping to develop future early years practitioners while strengthening the sustainability of our workforce.

The financial pressures facing the early years sector remain significant. Despite rising operating costs, the Trustees have remained committed to keeping fees as low as possible for families in our community. We therefore welcomed the increase in the government's funded hourly rate,

which has helped to support the continued delivery of high-quality early years education while minimising additional costs to parents and carers.

The Trustees would like to thank the staff team, volunteers, parents, carers and supporters for their continued commitment and contribution throughout the year. Their dedication ensures that the preschool continues to provide a safe, nurturing and stimulating environment in which children can learn, develop and thrive.

The Trustees look forward to building upon this year's achievements and continuing to serve local families in the years ahead.

Approved by the Trustees on behalf of the Board on 3rd June 2026.

Sarah Heyes

Manager/Director

Company registration number: 07035353
Charity registration number: 1030965

**BUXWORTH PRE-SCHOOL
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**



Leathley & Co - Whaley Bridge Office
1 Market Street
Whaley Bridge
High Peak
Derbyshire
SK23 7AA

Buxworth Pre-School Contents

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**Buxworth Pre-School
Company No. 07035353
Trustees' Report For The Year Ended 31 August 2025**

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

Reference and Administrative Details

Trustees

Mrs Sarah Heyes
Mrs Diane Chappell-Malcolm

Charity Number

1030965

Company Number

07035353

Independent Examiner

Leathley & Co AAT Member in Practice
Leathley & Co - Whaley Bridge Office
AAT Member in Practice
1 Market Street
Whaley Bridge
High Peak
Derbyshire
SK23 7AA

**Buxworth Pre-School
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

A handwritten signature in black ink that reads "S. Heyes". The signature is written in a cursive style with a large initial 'S'.

Mrs Sarah Heyes

Trustee

22/05/2026

Buxworth Pre-School
Independent Examiner's Report to the Trustees of Buxworth Pre-School
For The Year Ended 31 August 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Amy Carter

22 May 2026

Leathley & Co AAT Member in Practice

22/05/2026
1 Market Street
Whaley Bridge
High Peak
Derbyshire
SK23 7AA

Buxworth Pre-School
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	119,721	61,300
Other trading activities	4	277	255
		119,998	61,555
EXPENDITURE ON:			
Raising funds	6	(88,869)	(55,058)
NET INCOME		31,129	6,497
NET MOVEMENT IN FUNDS		31,129	6,497
RECONCILIATION OF FUNDS:			
Total funds brought forward		15,617	9,120
TOTAL FUNDS CARRIED FORWARD	14	46,746	15,617

The notes on pages 6 to 9 form part of these financial statements.

**Buxworth Pre-School
Balance Sheet
As At 31 August 2025**

		2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	10	2,265	187
		2,265	187
CURRENT ASSETS			
Debtors	11	3,020	3,020
Cash at bank and in hand		41,462	16,967
		44,482	19,987
Creditors: Amounts Falling Due Within One Year	12	(1)	(4,557)
		44,481	15,430
NET CURRENT ASSETS (LIABILITIES)			
		46,746	15,617
TOTAL ASSETS LESS CURRENT LIABILITIES			
		46,746	15,617
NET ASSETS		46,746	15,617
FUNDS OF THE CHARITY			
Unrestricted Funds		46,746	15,617
TOTAL FUNDS	14	46,746	15,617

For the year ending 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Mrs Sarah Heyes

Trustee
22/05/2026

The notes on pages 6 to 9 form part of these financial statements.

Buxworth Pre-School
Notes to the Financial Statements
For The Year Ended 31 August 2025

1. General Information

Buxworth Pre-School is a company limited by guarantee, incorporated in England & Wales, registered number 07035353 and registered charity number 1030965 . The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25%
Motor Vehicles	15%

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	119,721	61,300

4. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Fundraising events	277	255

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	422	62

Buxworth Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

6. Analysis of Expenditure

	2025 Support costs (see note 7) £
Raising funds	88,869

	2024 Support costs (see note 7) £
Raising funds	55,058

7. Support Costs

	2025 Raising funds £
Employee costs	71,500
Premises expenses	4,676
General administration	12,271
Depreciation	422
	88,869

	2024 Raising funds £
Employee costs	42,997
Premises expenses	3,365
General administration	8,634
Depreciation	62
	55,058

8. Staff Costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	68,950	41,625
Other pension costs	2,389	1,123
	71,339	42,748

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Buxworth Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

9. Average Number of Employees

Average number of employees during the year was: 7 (2024:)

10. Tangible Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 September 2024	1,466	-	1,466
Additions	-	2,500	2,500
As at 31 August 2025	<u>1,466</u>	<u>2,500</u>	<u>3,966</u>
Depreciation			
As at 1 September 2024	1,279	-	1,279
Provided during the period	47	375	422
As at 31 August 2025	<u>1,326</u>	<u>375</u>	<u>1,701</u>
Net Book Value			
As at 31 August 2025	<u>140</u>	<u>2,125</u>	<u>2,265</u>
As at 1 September 2024	<u>187</u>	<u>-</u>	<u>187</u>

11. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	<u>3,020</u>	<u>3,020</u>

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	<u>1</u>	<u>4,557</u>

13. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,389 (2024: £1,123).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

Buxworth Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

14. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	15,617	119,998	(88,869)	46,746
Total funds	<u>15,617</u>	<u>119,998</u>	<u>(88,869)</u>	<u>46,746</u>

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	9,120	61,555	(55,058)	15,617
Total funds	<u>9,120</u>	<u>61,555</u>	<u>(55,058)</u>	<u>15,617</u>

15. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£
<u> </u>	<u> </u>

16. Related Party Disclosures

17. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Buxworth Pre-School
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Admission Fees	119,721	61,300
	<u>119,721</u>	<u>61,300</u>
Other trading activities		
Fundraising events	277	255
	<u>277</u>	<u>255</u>
	<u>119,998</u>	<u>61,555</u>
EXPENDITURE ON:		
Raising funds		
Wages and salaries	(68,950)	(41,625)
Employers pensions - defined contributions scheme	(2,389)	(1,123)
Staff training	(71)	(172)
Travel expenses	(90)	(77)
Rent	(4,668)	(3,338)
Cleaning	(8)	(27)
Vehicle running costs	(465)	(430)
Repairs, renewals and maintenance	(755)	(720)
Insurance	(712)	(288)
Printing, postage and stationery	(87)	(29)
Children's Toys	(706)	(864)
Children's Activities	(1,887)	(806)
Children's photos	-	(7)
Children's Lunch costs	(5,006)	(2,742)
Leavers' Gifts	-	(20)
Equipment	(39)	(37)
Telecommunications and data costs	(229)	(228)
Local Projects/Allotments	(1,251)	(473)
Accountancy fees	(660)	(480)
Subscriptions	(183)	(882)
Entertaining	-	(293)
Sundry expenses	(291)	(335)
Depreciation of plant and machinery	(47)	(62)
Depreciation of motor vehicles	(375)	-
	<u>(88,869)</u>	<u>(55,058)</u>
	<u>(88,869)</u>	<u>(55,058)</u>
NET INCOME	<u>31,129</u>	<u>6,497</u>

Company registration number: 07035353
Charity registration number: 1030965

**BUXWORTH PRE-SCHOOL
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**



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**Buxworth Pre-School
Company No. 07035353
Trustees' Report For The Year Ended 31 August 2025**

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

Reference and Administrative Details

Trustees

Mrs Sarah Heyes
Mrs Diane Chappell-Malcolm

Charity Number

1030965

Company Number

07035353

Independent Examiner

Leathley & Co AAT Member in Practice
Leathley & Co - Whaley Bridge Office
AAT Member in Practice
1 Market Street
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**Buxworth Pre-School
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mrs Sarah Heyes

Trustee

22/05/2026

Buxworth Pre-School
Independent Examiner's Report to the Trustees of Buxworth Pre-School
For The Year Ended 31 August 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Amy Carter

22 May 2026

Leathley & Co AAT Member in Practice

22/05/2026
1 Market Street
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High Peak
Derbyshire
SK23 7AA

Buxworth Pre-School
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

		2025	2024
	Notes	Unrestricted funds £	Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	119,721	61,300
Other trading activities	4	277	255
		119,998	61,555
EXPENDITURE ON:			
Raising funds	6	(88,869)	(55,058)
NET INCOME		31,129	6,497
NET MOVEMENT IN FUNDS		31,129	6,497
RECONCILIATION OF FUNDS:			
Total funds brought forward		15,617	9,120
TOTAL FUNDS CARRIED FORWARD	14	46,746	15,617

The notes on pages 6 to 9 form part of these financial statements.

**Buxworth Pre-School
Balance Sheet
As At 31 August 2025**

		2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	10	2,265	187
		2,265	187
CURRENT ASSETS			
Debtors	11	3,020	3,020
Cash at bank and in hand		41,462	16,967
		44,482	19,987
Creditors: Amounts Falling Due Within One Year	12	(1)	(4,557)
NET CURRENT ASSETS (LIABILITIES)		44,481	15,430
TOTAL ASSETS LESS CURRENT LIABILITIES		46,746	15,617
NET ASSETS		46,746	15,617
FUNDS OF THE CHARITY			
Unrestricted Funds		46,746	15,617
TOTAL FUNDS	14	46,746	15,617

For the year ending 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Mrs Sarah Heyes

Trustee
22/05/2026

The notes on pages 6 to 9 form part of these financial statements.

Buxworth Pre-School
Notes to the Financial Statements
For The Year Ended 31 August 2025

1. General Information

Buxworth Pre-School is a company limited by guarantee, incorporated in England & Wales, registered number 07035353 and registered charity number 1030965 . The registered office is .

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The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25%
Motor Vehicles	15%

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	119,721	61,300

4. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Fundraising events	277	255

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	422	62

Buxworth Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

6. Analysis of Expenditure

	2025 Support costs (see note 7) £
Raising funds	88,869

	2024 Support costs (see note 7) £
Raising funds	55,058

7. Support Costs

	2025 Raising funds £
Employee costs	71,500
Premises expenses	4,676
General administration	12,271
Depreciation	422
	88,869

	2024 Raising funds £
Employee costs	42,997
Premises expenses	3,365
General administration	8,634
Depreciation	62
	55,058

8. Staff Costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	68,950	41,625
Other pension costs	2,389	1,123
	71,339	42,748

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Buxworth Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

9. Average Number of Employees

Average number of employees during the year was: 7 (2024:)

10. Tangible Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 September 2024	1,466	-	1,466
Additions	-	2,500	2,500
As at 31 August 2025	<u>1,466</u>	<u>2,500</u>	<u>3,966</u>
Depreciation			
As at 1 September 2024	1,279	-	1,279
Provided during the period	47	375	422
As at 31 August 2025	<u>1,326</u>	<u>375</u>	<u>1,701</u>
Net Book Value			
As at 31 August 2025	<u>140</u>	<u>2,125</u>	<u>2,265</u>
As at 1 September 2024	<u>187</u>	<u>-</u>	<u>187</u>

11. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	<u>3,020</u>	<u>3,020</u>

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	<u>1</u>	<u>4,557</u>

13. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,389 (2024: £1,123).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

Buxworth Pre-School
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

14. **Movement in Funds**

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	15,617	119,998	(88,869)	46,746
Total funds	<u>15,617</u>	<u>119,998</u>	<u>(88,869)</u>	<u>46,746</u>

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	9,120	61,555	(55,058)	15,617
Total funds	<u>9,120</u>	<u>61,555</u>	<u>(55,058)</u>	<u>15,617</u>

15. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£
<u> </u>	<u> </u>

16. **Related Party Disclosures**

17. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Buxworth Pre-School
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Admission Fees	119,721	61,300
	<u>119,721</u>	<u>61,300</u>
Other trading activities		
Fundraising events	277	255
	<u>277</u>	<u>255</u>
	<u>119,998</u>	<u>61,555</u>
EXPENDITURE ON:		
Raising funds		
Wages and salaries	(68,950)	(41,625)
Employers pensions - defined contributions scheme	(2,389)	(1,123)
Staff training	(71)	(172)
Travel expenses	(90)	(77)
Rent	(4,668)	(3,338)
Cleaning	(8)	(27)
Vehicle running costs	(465)	(430)
Repairs, renewals and maintenance	(755)	(720)
Insurance	(712)	(288)
Printing, postage and stationery	(87)	(29)
Children's Toys	(706)	(864)
Children's Activities	(1,887)	(806)
Children's photos	-	(7)
Children's Lunch costs	(5,006)	(2,742)
Leavers' Gifts	-	(20)
Equipment	(39)	(37)
Telecommunications and data costs	(229)	(228)
Local Projects/Allotments	(1,251)	(473)
Accountancy fees	(660)	(480)
Subscriptions	(183)	(882)
Entertaining	-	(293)
Sundry expenses	(291)	(335)
Depreciation of plant and machinery	(47)	(62)
Depreciation of motor vehicles	(375)	-
	<u>(88,869)</u>	<u>(55,058)</u>
	<u>(88,869)</u>	<u>(55,058)</u>
NET INCOME	<u>31,129</u>	<u>6,497</u>

BUXWORTH PRE-SCHOOL

England & Wales - Charity number 1030965

Accounts



Trustees Report to August 2024
Registration No. 1030965

What has happened over the last year?

We have been very busy over the year and have had four staff for most of the week to accommodate the numbers of children. The staff child ratios have had an effect on income but have also been sustainable and income covers staff, rent and ever increasing costs of food and consumables. We have begun preparation for the 9 month old funding due in September 2025 but will still continue to only take children from 1 year old. Policies and procedures are in place.

We have completed the Food for Life accreditation which has perfectly fitted in with our policies and ethos and our links with Derbyshire Wildlife Trust has been invaluable and we have linked with their initiatives to improve our provision in line with our curriculum and pedagogy.

We continue to have trips to Chatsworth Farm and Gardens, Lyme Park, Buxton Pavillion Gardens and a new find in Thornbridge Hall. We will be limited to trips in the future due to transport issues with the number of children on registration but hope to continue with our trips to Chinley Baby and Toddler group, Chinley School for our Relationship Aware programme and Whaley Bridge to visit the library or shopping for lunch after a walk down the canal.

Our committee members are happy to continue for the following year, which we very much appreciate, but look to encourage other parents to join our committee for future years. And our relief staff are so supportive in what they do and we hope they continue to be. They make such a difference to our provision.

We continue to update training in order to ensure the provision meets Ofsted requirements but also improve the provision year on year. The Manager is currently undertaking the NPQ to support the changes to deliver their own curriculum specific to the aims of preschool and other staff have undergone training with Derbyshire Wildlife Trust to offer 'Nature Tots' sessions to the local community.

We look forward to another busy year

Sarah Heyes

Manager/Director

**BUXWORTH PRE-SCHOOL
FOR THE YEAR ENDED 31 AUGUST 2024**

**COMPANY REGISTERED NUMBER: 07035353
REGISTERED CHARITY NUMBER: 1030965**

**INDEPENDENT EXAMINER'S REPORT
AND
FINANCIAL STATEMENTS**

**Buxworth Pre-School
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For The Year Ended 31 August 2024**

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**Buxworth Pre-school
Business Details
For The Year Ended 31 August 2024**

Proprietor Buxworth Preschool

Accountants Leathley & Co – Whaley Bridge Office
AAT and IFA Member in Practice
1 Market Street
Whaley Bridge
High Peak, Derbyshire
SK23 7AA

**Buxworth Pre-School
Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Sarah Heyes
Trustee
Approved by the board on 20th May 2025

**Buxworth Pre-school
Accounts Approval Statement
Directors' Report For The Year Ended 31 August 2024**

Independent Examiner's Report to the trustees of Buxworth Preschool

I report to the charity trustees on my examination of the accounts of Buxworth Preschool 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 accounts in accordance with the requirements of the Charities Act 2011 ('The 2011 Act').

I report in respect of my examination of your charity's accounts as 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 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the 2011 Act ; or
- the accounts did not accord with those 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

**Buxworth Pre-school
Profit and Loss Account
For The Year Ended 31 August 2024**

	2024		2023	
	£	£	£	£
TURNOVER				
Sales		61,300		50,591
Fundraising Income		255		277
		61,555		50,868
GROSS SURPLUS		61,555		50,868
Administrative Expenses				
Wages and salaries	41,625		37,976	
Employers pensions - defined contributions scheme	1,123		970	
Staff training	172		112	
Travel expenses	77		-	
Rent	3,338		3,324	
Cleaning	27		-	
Vehicle running costs	430		110	
Repairs, renewals and maintenance	720		164	
Insurance	288		268	
Printing, postage and stationery	29		148	
Children's toys	864		200	
Children's activities	806		1,044	
Children's photos	7		14	
Children's lunch costs	2,742		2,887	
Leavers gifts	20		55	
Equipment	37		55	
Telecommunications and data costs	228		230	
Local projects / allotments	473		243	
Accountancy fees	480		480	
Subscriptions	882		275	
Depreciation of plant and machinery	62		83	
Entertaining	293		222	
Sundry expenses	336		5	
		(55,059)		(48,865)
OPERATING SURPLUS		6,496		2,003
Other interest receivable and similar income				
Bank interest receivable	-		90	
		-		90
SURPLUS FOR THE FINANCIAL YEAR		6,496		2,093

**Buxworth Pre-school
Balance Sheet
As At 31 August 2024**

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		186		249
			186		249
CURRENT ASSETS					
Debtors	5	3,020		3,020	
Cash at bank and in hand		16,967		10,407	
		19,987		13,427	
Creditors: Amounts Falling Due Within One Year	6	(4,557)		(4,556)	
NET CURRENT ASSETS (LIABILITIES)			15,430		8,871
TOTAL ASSETS LESS CURRENT LIABILITIES			15,616		9,120
NET ASSETS			15,616		9,120
Income and Expenditure Account			15,616		9,120
MEMBERS' FUNDS			15,616		9,120

**Buxworth Pre-school
Notes to the Accounts
For The Year Ended 31 August 2024**

1. Accounting Policy

These unaudited accounts have been completed in accordance with UK Generally Accepted Accounting Practice guidelines and provides sufficient and relevant information to enable completion of a tax return.

2. Tangible Assets

	Plant & Machinery £
Cost	
As at 1 September 2023	1,466
As at 31 August 2024	1,466
Depreciation	
As at 1 September 2023	1,217
Provided during the period	63
As at 31 August 2024	1,280
Net Book Value	
As at 31 August 2024	186
As at 1 September 2023	249

BUXWORTH PRE-SCHOOL

England & Wales - Charity number 1030965

Accounts



Trustees Report to August 2023
Registration No. 1030965

What has happened over the last year?

Again, the academic year started with a good number of children and we have retained well qualified staff and relief staff who have worked so hard to continue offering a great provision which means we do not need to advertise as our children come from many parent recommendations and as we are Curiosity Approach accredited, have the allotments and run Forest School sessions we are a little different to surrounding settings.

In November 2022 we had our Ofsted inspection where we received a good rating. We will continue to build on this as we feel that a few hours in the setting is a difficult way to represent what we do or our hopes for the children.

We are participating in Food for Life accreditation and have links with Derbyshire Wildlife Trust to look at their initiatives to improve our provision in line with our curriculum and pedagogy.

We continue to have trips to Chatsworth Farm and Gardens, Lyme Park, Buxton Pavillion Gardens and a new find in Thornbridge Hall. We will be limited to trips in the future due to transport issues with the number of children on registration but hope to continue with our trips to Chinley Baby and Toddler group, Chinley School for our Relationship Aware programme and Whaley Bridge to visit the library or shopping for lunch after a walk down the canal.

Our committee members are happy to continue for the following year, which we very much appreciate, but look to encourage other parents to join our committee for future years.

All training continues to be up to date and aims to meet statutory requirements but also develop the skills of the staff

The staff and committee are looking forward to another successful year for the Preschool, with so many children already on the register, which we hope to build on over the academic year.

Sarah Heyes

Manager/Director

**BUXWORTH PRE-SCHOOL
FOR THE YEAR ENDED 31 AUGUST 2023**

**COMPANY REGISTERED NUMBER: 07035353
REGISTERED CHARITY NUMBER: 1030965**

**INDEPENDENT EXAMINER'S REPORT
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**Buxworth Pre-School
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For The Year Ended 31 August 2023**

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**Buxworth Pre-school
Business Details
For The Year Ended 31 August 2023**

Proprietor Buxworth Preschool

Accountants Leathley & Co – Whaley Bridge Office
AAT and IFA Member in Practice
1 Market Street
Whaley Bridge
High Peak, Derbyshire
SK23 7AA

**Buxworth Pre-School
Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Sarah Heyes
Trustee
Approved by the board on 30th May 2024

**Buxworth Pre-school
Accounts Approval Statement
Directors' Report For The Year Ended 31 August 2023**

Independent Examiner's Report to the trustees of Buxworth Preschool

I report to the charity trustees on my examination of the accounts of Buxworth Preschool 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 accounts in accordance with the requirements of the Charities Act 2011 ('The 2011 Act').

I report in respect of my examination of your charity's accounts as 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 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the 2011 Act ; or
- the accounts did not accord with those 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

**Buxworth Pre-school
Profit and Loss Account
For The Year Ended 31 August 2023**

	2023		2022	
	£	£	£	£
TURNOVER				
Sales		50,591		45,337
Fundraising Income		277		-
		50,868		45,337
GROSS SURPLUS		50,868		45,337
Administrative Expenses				
Wages and salaries	37,976		34,868	
Employers pensions - defined contributions scheme	970		856	
Staff training	112		912	
Rent	3,324		3,774	
Cleaning	-		15	
Vehicle running costs	110		191	
Repairs, renewals and maintenance	164		295	
Insurance	268		262	
Printing, postage and stationery	148		144	
Children's toys	200		275	
Children's activities	1,044		655	
Children's photos	14		66	
Children's lunch costs	2,887		3,124	
Leavers gifts	55		71	
Fundraising activities	-		28	
Equipment	55		75	
Telecommunications and data costs	230		207	
Local projects / allotments	243		204	
Accountancy fees	480		230	
Subscriptions	275		174	
Depreciation of plant and machinery	83		111	
Entertaining	222		437	
Sundry expenses	5		30	
		(48,865)		(47,004)
OPERATING DEFICIT		2,003		(1,667)
Other interest receivable and similar income				
Bank interest receivable	90		-	
		90		-
SURPLUS FOR THE FINANCIAL YEAR		2,093		(1,667)

**Buxworth Pre-school
Balance Sheet
For The Year Ended 31 August 2023**

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		249		331
			249		331
CURRENT ASSETS					
Debtors	5	3,020		2,478	
Cash at bank and in hand		10,407		13,773	
		13,427		16,251	
Creditors: Amounts Falling Due Within One Year	6	(4,556)		(9,555)	
NET CURRENT ASSETS (LIABILITIES)			8,871		6,696
TOTAL ASSETS LESS CURRENT LIABILITIES			9,120		7,027
NET ASSETS			9,120		7,027
Income and Expenditure Account			9,120		7,027
MEMBERS' FUNDS			9,120		7,027

**Buxworth Pre-school
Notes to the Accounts
For The Year Ended 31 August 2023**

1. Accounting Policy

These unaudited accounts have been completed in accordance with UK Generally Accepted Accounting Practice guidelines and provides sufficient and relevant information to enable completion of a tax return.

2. Tangible Assets

	Plant & Machinery £
Cost	
As at 1 September 2022	1,466
As at 31 August 2023	<u>1,466</u>
Depreciation	
As at 1 September 2022	1,135
Provided during the period	82
As at 31 August 2023	<u>1,217</u>
Net Book Value	
As at 31 August 2023	<u>249</u>
As at 1 September 2022	<u>331</u>

**BUXWORTH PRE-SCHOOL
FOR THE YEAR ENDED 31 AUGUST 2023**

**COMPANY REGISTERED NUMBER: 07035353
REGISTERED CHARITY NUMBER: 1030965**

**INDEPENDENT EXAMINER'S REPORT
AND
FINANCIAL STATEMENTS**

**Buxworth Pre-School
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For The Year Ended 31 August 2023**

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**Buxworth Pre-school
Business Details
For The Year Ended 31 August 2023**

Proprietor Buxworth Preschool

Accountants Leathley & Co – Whaley Bridge Office
AAT and IFA Member in Practice
1 Market Street
Whaley Bridge
High Peak, Derbyshire
SK23 7AA

**Buxworth Pre-School
Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Sarah Heyes
Trustee
Approved by the board on 30th May 2024

**Buxworth Pre-school
Accounts Approval Statement
Directors' Report For The Year Ended 31 August 2023**

Independent Examiner's Report to the trustees of Buxworth Preschool

I report to the charity trustees on my examination of the accounts of Buxworth Preschool 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 accounts in accordance with the requirements of the Charities Act 2011 ('The 2011 Act').

I report in respect of my examination of your charity's accounts as 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 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the 2011 Act ; or
- the accounts did not accord with those 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

**Buxworth Pre-school
Profit and Loss Account
For The Year Ended 31 August 2023**

	2023		2022	
	£	£	£	£
TURNOVER				
Sales		50,591		45,337
Fundraising Income		277		-
		50,868		45,337
GROSS SURPLUS		50,868		45,337
Administrative Expenses				
Wages and salaries	37,976		34,868	
Employers pensions - defined contributions scheme	970		856	
Staff training	112		912	
Rent	3,324		3,774	
Cleaning	-		15	
Vehicle running costs	110		191	
Repairs, renewals and maintenance	164		295	
Insurance	268		262	
Printing, postage and stationery	148		144	
Children's toys	200		275	
Children's activities	1,044		655	
Children's photos	14		66	
Children's lunch costs	2,887		3,124	
Leavers gifts	55		71	
Fundraising activities	-		28	
Equipment	55		75	
Telecommunications and data costs	230		207	
Local projects / allotments	243		204	
Accountancy fees	480		230	
Subscriptions	275		174	
Depreciation of plant and machinery	83		111	
Entertaining	222		437	
Sundry expenses	5		30	
		(48,865)		(47,004)
OPERATING DEFICIT		2,003		(1,667)
Other interest receivable and similar income				
Bank interest receivable	90		-	
		90		-
SURPLUS FOR THE FINANCIAL YEAR		2,093		(1,667)

**Buxworth Pre-school
Balance Sheet
For The Year Ended 31 August 2023**

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		249		331
			249		331
CURRENT ASSETS					
Debtors	5	3,020		2,478	
Cash at bank and in hand		10,407		13,773	
		13,427		16,251	
Creditors: Amounts Falling Due Within One Year	6	(4,556)		(9,555)	
NET CURRENT ASSETS (LIABILITIES)			8,871		6,696
TOTAL ASSETS LESS CURRENT LIABILITIES			9,120		7,027
NET ASSETS			9,120		7,027
Income and Expenditure Account			9,120		7,027
MEMBERS' FUNDS			9,120		7,027

**Buxworth Pre-school
Notes to the Accounts
For The Year Ended 31 August 2023**

1. Accounting Policy

These unaudited accounts have been completed in accordance with UK Generally Accepted Accounting Practice guidelines and provides sufficient and relevant information to enable completion of a tax return.

2. Tangible Assets

	Plant & Machinery £
Cost	
As at 1 September 2022	1,466
As at 31 August 2023	<u>1,466</u>
Depreciation	
As at 1 September 2022	1,135
Provided during the period	82
As at 31 August 2023	<u>1,217</u>
Net Book Value	
As at 31 August 2023	<u>249</u>
As at 1 September 2022	<u>331</u>

BUXWORTH PRE-SCHOOL

England & Wales - Charity number 1030965

Accounts



Trustees Report to August 2022

Registration No. 1030965

What has happened over the last year?

We have had an improving year after the previous Covid affected years. The academic year started with a good number of children and we are lucky enough to retain well qualified relief staff who have worked regularly throughout the year. Taking on 1 year olds has meant more staff hours due to the ratio of 1:3 but it also means that the children stay with us for a few years, ensuring healthy numbers as we go forward. We had 10 children going on to local school - Buxworth, Taxal & Fernilee, Chapel and Thornsett

We have embedded the Curiosity Approach (which we were accredited with April 2021) and continue to offer forest school sessions, although are limited to the use of the area behind the school. We have added more features to the allotment too and all these ethos's combined ensure we are unique in our delivery of childcare. The children love being outside and learn so much from the environment, as well as being physically active, jumping in puddles or being mindful, barefoot on the field or lying watching the clouds go by.

We have also taken part or facilitated lots of initiatives from Jubilee celebrations, to tree planting at Sunart, the local rewilding project, to dentists visits to promote good oral hygiene and we continue to go on outings locally - Chatsworth Farm and Gardens, Lyme Park, Buxton Pavillion Gardens to see the dinosaurs and Buxton Museum to name a few.

We have two new Committee Members/Directors, who are parents of current children, and will look to recruit more in the coming year as other committee members move on.

All training is up to date - first aid, safeguarding etc and all staff are now Level 3 qualified or above. Mental health training has been undertaken to help support staff, children and families with the after effects of covid and we are looking to complete speech and language training in the coming year as we feel there is a major need for this.

The staff and committee are looking forward to another successful year for the Preschool, with 20 children already on the register, which we hope to build on over the academic year.

Sarah Heyes

Manager/Director

**BUXWORTH PRE-SCHOOL
FOR THE YEAR ENDED 31 AUGUST 2022**

**COMPANY REGISTERED NUMBER: 07035353
REGISTERED CHARITY NUMBER: 1030965**

**INDEPENDENT EXAMINER'S REPORT
AND
FINANCIAL STATEMENTS**

**Buxworth Pre-School
Contents of the Accounts
For The Year Ended 31 August 2022**

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Profit and Loss Account	3
Balance Sheet	4
Notes to the Accounts	5

**Buxworth Pre-School
Business Details
For The Year Ended 31 August 2022**

Proprietor	Buxworth Preschool
Accountants	Leathley & Co - Whaley Bridge Office AAT and IFA Member in Practice 1 Market Street Whaley Bridge High Peak Derbyshire SK23 7AA

**Buxworth Pre-School
Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Sarah Heyes
Trustee
Approved by the board on 30th May 2023

**Buxworth Pre-School
Accounts Approval Statement
For The Year Ended 31 August 2022**

Independent Examiner's Report to the trustees of Buxworth Preschool

I report to the charity trustees on my examination of the accounts of Buxworth Preschool 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 accounts in accordance with the requirements of the Charities Act 2011 ('The 2011 Act').

I report in respect of my examination of your charity's accounts as 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 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the 2011 Act ; or
- the accounts did not accord with those 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

**Buxworth Pre-School
Profit and Loss Account
For The Year Ended 31 August 2022**

	2022		2021	
	£	£	£	£
Turnover				
Sales		45,337		39,113
Expenditure				
Wages and salaries	34,868		36,810	
Employers pensions - defined contributions scheme	856		717	
Staff training	912		983	
Rent	3,774		1,900	
Cleaning	15		68	
Vehicle running costs	191		373	
Repairs, renewals and maintenance	295		430	
Insurance	262		-	
Printing, postage and stationery	144		177	
Children's toys	275		312	
Children's activities	655		1,238	
Children's photos	66		483	
Children's lunch costs	3,124		1,646	
Leavers gifts	71		-	
Fundraising activities	28		93	
Equipment	75		172	
Advertising and marketing costs	-		38	
Telecommunications and data costs	207		92	
Local projects / allotments	204		42	
Accountancy fees	230		230	
Subscriptions	174		-	
Bank charges	-		24	
Entertaining	437		23	
Sundry expenses	30		559	
		46,893		46,410
		(1,556)		(7,297)
Depreciation				
Depreciation of plant and machinery	111		147	
		111		147
NET LOSS		(1,667)		(7,444)

**Buxworth Pre-School
Balance Sheet
As at 31 August 2022**

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	2		331		442
CURRENT ASSETS					
Trade debtors		2,478		2,197	
Cash at bank and in hand		13,773		17,936	
		<u>16,251</u>		<u>20,133</u>	
CURRENT LIABILITIES					
Trade creditors		10,609		11,881	
			<u>5,642</u>		<u>8,252</u>
NET CURRENT ASSETS					8,252
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>5,973</u>		<u>8,694</u>
NET ASSETS			<u>5,973</u>		<u>8,694</u>
CAPITAL ACCOUNT					
Balance at 1 September 2021			7,640		16,138
Profit/(Loss) for the period/year			(1,667)		(7,444)
			<u>5,973</u>		<u>8,694</u>
Balance Carried Forward			<u>5,973</u>		<u>8,694</u>

**Buxworth Pre-School
Notes to the Accounts
For The Year Ended 31 August 2022**

1. Accounting Policy

These unaudited accounts have been completed in accordance with UK Generally Accepted Accounting Practice guidelines and provides sufficient and relevant information to enable completion of a tax return.

2. Tangible Assets

	Plant & Machinery £
Cost	
As at 1 September 2021	1,466
As at 31 August 2022	<u>1,466</u>
Depreciation	
As at 1 September 2021	1,024
Provided during the period	111
As at 31 August 2022	<u>1,135</u>
Net Book Value	
As at 31 August 2022	<u>331</u>
As at 1 September 2021	<u>442</u>

**BUXWORTH PRE-SCHOOL
FOR THE YEAR ENDED 31 AUGUST 2022**

**COMPANY REGISTERED NUMBER: 07035353
REGISTERED CHARITY NUMBER: 1030965**

**INDEPENDENT EXAMINER'S REPORT
AND
FINANCIAL STATEMENTS**

**Buxworth Pre-School
Contents of the Accounts
For The Year Ended 31 August 2022**

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**Buxworth Pre-School
Business Details
For The Year Ended 31 August 2022**

Proprietor	Buxworth Preschool
Accountants	Leathley & Co - Whaley Bridge Office AAT and IFA Member in Practice 1 Market Street Whaley Bridge High Peak Derbyshire SK23 7AA

**Buxworth Pre-School
Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Sarah Heyes
Trustee
Approved by the board on 30th May 2023

**Buxworth Pre-School
Accounts Approval Statement
For The Year Ended 31 August 2022**

Independent Examiner's Report to the trustees of Buxworth Preschool

I report to the charity trustees on my examination of the accounts of Buxworth Preschool 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 accounts in accordance with the requirements of the Charities Act 2011 ('The 2011 Act').

I report in respect of my examination of your charity's accounts as 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 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the 2011 Act ; or
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- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

**Buxworth Pre-School
Profit and Loss Account
For The Year Ended 31 August 2022**

	2022		2021	
	£	£	£	£
Turnover				
Sales		45,337		39,113
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		111		147
NET LOSS		(1,667)		(7,444)

**Buxworth Pre-School
Balance Sheet
As at 31 August 2022**

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	2		331		442
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Trade debtors		2,478		2,197	
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NET ASSETS			<u>5,973</u>		<u>8,694</u>
CAPITAL ACCOUNT					
Balance at 1 September 2021			7,640		16,138
Profit/(Loss) for the period/year			(1,667)		(7,444)
			<u>5,973</u>		<u>8,694</u>
Balance Carried Forward			<u>5,973</u>		<u>8,694</u>

**Buxworth Pre-School
Notes to the Accounts
For The Year Ended 31 August 2022**

1. Accounting Policy

These unaudited accounts have been completed in accordance with UK Generally Accepted Accounting Practice guidelines and provides sufficient and relevant information to enable completion of a tax return.

2. Tangible Assets

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As at 1 September 2021	1,024
Provided during the period	111
As at 31 August 2022	<u>1,135</u>
Net Book Value	
As at 31 August 2022	<u>331</u>
As at 1 September 2021	<u>442</u>

BUXWORTH PRE-SCHOOL

England & Wales - Charity number 1030965

Accounts



Trustees Report August 2020

What has happened over the last year?

We have had a very strange and difficult year. The academic year started with a good number of children which we had been able to accommodate with just two members of staff, meaning we were profitable from the first day – normally our income from the previous summer term covers any shortfall from the autumn term but this was not the case. Numbers steadily increased and the new staffing situation worked well.

December 2019 we signed up to the Curiosity Approach - the ethos is about using a child's

natural **curiosity** to go back to basics with the use of wooden resources, ordinary household items and bric-a-brac. We have moved away from the bright, plastic toys and displays and are much more child focused, with In The Moment Planning being used to develop the child's interests.

Then in March 2020 we had to close due to the Covid-19 virus. We were able to ensure that any children of key workers found alternative childcare (initially just one child) and supported the other children and families with activity packs and resources delivered to their homes or at the allotment in a covid safe delivery. As being outdoors was a safer option, we developed areas on the allotment for families to use individually, providing cleaning materials for between each visit.

We were very glad to be back at preschool before the summer holidays, doing most of our activities outdoors but following all the government guidance. Only one child didn't return due to Covid.

Essential training has been completed and we are awaiting certification of a Level 3 for a current staff member.

Due to covid we have put all fundraising for the Rotunda on hold as most grants appear to be Covid recovery related.

The staff and committee are looking forward to another successful year for the Preschool, working towards the Curiosity Approach accreditation and hoping for very few interruptions due to Covid.

Sarah Heyes

Manager/Director

Company registered number
07035353
Registered charity number
1030965

Buxworth Pre-School

Report and Accounts

31 August 2020

Buxworth Pre-School Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Buxworth Pre-School

Independent examiner's report to the Trustees of Buxworth Pre-School

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes the consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Hayley Pell
HLP Accounting
39 Beresford Road
Chapel-en-le-Frith
High Peak
SK23 0NY

28 May 2021

**Buxworth Pre-School
Statement of Financial Activities
for the year ended 31 August 2020**

		<i>Unrestrict ed funds</i>	<i>Unrestrict ed funds</i>
	Notes	2020 £	2019 £
Incoming resources			
Charitable activities		50,118	54,889
Resources expended			
Charitable activities		46,502	41,107
Governance costs		235	550
Total resources expended		<u>46,737</u>	<u>41,657</u>
Net incoming/(outgoing) resources	2	<u>3,381</u>	<u>13,232</u>
Net movement in funds		<u>3,381</u>	<u>3,073</u>
Funds at 31 August 2019		5,265	2,192
Funds at 31 August 2020		<u>8,646</u>	<u>5,265</u>

Buxworth Pre-School
Registered number:
Balance Sheet
as at 31 August 2020

07035353

	Notes	2020 £ <i>unrestricted funds</i>	2019 £ <i>unrestricted funds</i>
Fixed assets			
Intangible assets	3	190	339
Tangible assets		-	-
Investments		-	-
		<u>190</u>	<u>339</u>
Current assets			
Debtors	4	892	922
Cash at bank and in hand		23,684	19,809
		<u>24,575</u>	<u>20,731</u>
Creditors: amounts falling due within one year	5	(8,628)	(8,413)
Net current assets		<u>15,948</u>	<u>12,318</u>
Net assets		<u>16,138</u>	<u>12,657</u>
Reserves			
Unrestricted funds	6	8,646	5,265
		<u>8,646</u>	<u>5,265</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Sarah Hayes
Trustee

Approved by the board on 28th May 2021

**Buxworth Pre-School
Notes to the Accounts
for the year ended 31 August 2020**

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Fund accounting

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

Incomeing resources

Incomeing resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the Trustees are virtually certain they will receive resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources from charitable trading activity are accounted for when earned.

Investment income is included when receivable

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries. It includes both the direct costs and support costs relating to such activities.

Governance costs include those costs associated with the constitutional and statutory requirements of the charity and include its fees and costs linked to the strategic management of the charity.

2 Operating profit	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	64	85
	<hr/>	<hr/>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 31 August 2019	1,067
Additions	-
Disposals	-
At 31 August 2020	<hr/> 1,067 <hr/>

Amortisation

At 31 August 2019	728
Provided during the year	64
On disposals	-
At 31 August 2020	<u>792</u>

Net book value

At 31 August 2020	<u>275</u>
At 31 August 2019	<u>339</u>

4 Debtors	2020	2019
	£	£

Trade debtors	<u>891</u>	<u>922</u>
---------------	------------	------------

5 Creditors: amounts falling due within one year	2020	2019
	£	£

Other creditors	<u>8,628</u>	<u>8,413</u>
-----------------	--------------	--------------

6 Movement in unrestricted funds

	2020
	£
At 31 August 2019	5,265
Profit for the year	3,381
At 31 August 2020	<u>8,646</u>

Buxworth Pre-School
Detailed profit and loss account
for the year ended 31 August 2020

	2020	2019
	£	£
Sales		
Sales	<u>50,118</u>	<u>37,019</u>
Charitable activities		
Employee costs:		
Wages and salaries	33,156	32,945
Pensions	867	431
Staff training and welfare	1,968	501
Motor expenses	306	444
Entertaining	88	266
	<u>36,385</u>	<u>34,586</u>
Premises costs:		
Rent	2,700	2,400
Cleaning	241	67
	<u>2,941</u>	<u>2,467</u>
General administrative expenses:		
Food	1,629	1,473
Books & resources	-	-
Children's toys	773	1,204
Children's activities	1,859	1,906
Children's photos	-	-
Fund raising activities	181	183
Local Projects	41	2,018
Telephone and fax	94	99
Postage	23	8
Stationery and printing	151	189
Courier services	-	-
Information and publications	-	153
Subscriptions	-	-
Bank charges	-	-
Insurance	690	681
Equipment expensed	80	14
Equipment hire	-	-
Software	72	-
Repairs and maintenance	732	111
Depreciation	64	85
Amortisation of goodwill	-	-
Bad debts	-	937
Sundry expenses	788	733
	<u>7,175</u>	<u>4,054</u>
	<u>46,502</u>	<u>41,107</u>
Governance costs		
Accountancy fees	235	550
Other legal and professional	-	-
	<u>235</u>	<u>550</u>
	<u>46,737</u>	<u>41,657</u>

Company registered number
07035353
Registered charity number
1030965

Buxworth Pre-School

Report and Accounts

31 August 2020

Buxworth Pre-School Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the Trustees are required to:

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Buxworth Pre-School

Independent examiner's report to the Trustees of Buxworth Pre-School

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes the consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Hayley Pell
HLP Accounting
39 Beresford Road
Chapel-en-le-Frith
High Peak
SK23 0NY

28 May 2021

**Buxworth Pre-School
Statement of Financial Activities
for the year ended 31 August 2020**

		<i>Unrestrict ed funds</i>	<i>Unrestrict ed funds</i>
	Notes	2020 £	2019 £
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Charitable activities		46,502	41,107
Governance costs		235	550
Total resources expended		<u>46,737</u>	<u>41,657</u>
Net incoming/(outgoing) resources	2	<u>3,381</u>	<u>13,232</u>
Net movement in funds		<u>3,381</u>	<u>3,073</u>
Funds at 31 August 2019		5,265	2,192
Funds at 31 August 2020		<u>8,646</u>	<u>5,265</u>

Buxworth Pre-School
Registered number:
Balance Sheet
as at 31 August 2020

07035353

	Notes	2020 £ <i>unrestricted funds</i>	2019 £ <i>unrestricted funds</i>
Fixed assets			
Intangible assets	3	190	339
Tangible assets		-	-
Investments		-	-
		<u>190</u>	<u>339</u>
Current assets			
Debtors	4	892	922
Cash at bank and in hand		23,684	19,809
		<u>24,575</u>	<u>20,731</u>
Creditors: amounts falling due within one year			
	5	(8,628)	(8,413)
Net current assets		<u>15,948</u>	<u>12,318</u>
Net assets		<u>16,138</u>	<u>12,657</u>
Reserves			
Unrestricted funds	6	8,646	5,265
		<u>8,646</u>	<u>5,265</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Sarah Hayes
Trustee

Approved by the board on 28th May 2021

**Buxworth Pre-School
Notes to the Accounts
for the year ended 31 August 2020**

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Fund accounting

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

Incomeing resources

Incomeing resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the Trustees are virtually certain they will receive resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources from charitable trading activity are accounted for when earned.

Investment income is included when receivable

Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries. It includes both the direct costs and support costs relating to such activities.

Governance costs include those costs associated with the constitutional and statutory requirements of the charity and include its fees and costs linked to the strategic management of the charity.

2 Operating profit	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	64	85
	<hr/>	<hr/>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 31 August 2019	1,067
Additions	-
Disposals	-
At 31 August 2020	<hr/> 1,067 <hr/>

Amortisation

At 31 August 2019	728
Provided during the year	64
On disposals	-
At 31 August 2020	<u>792</u>

Net book value

At 31 August 2020	<u>275</u>
At 31 August 2019	<u>339</u>

4 Debtors	2020	2019
	£	£

Trade debtors	<u>891</u>	<u>922</u>
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5 Creditors: amounts falling due within one year	2020	2019
	£	£

Other creditors	<u>8,628</u>	<u>8,413</u>
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6 Movement in unrestricted funds

	2020
	£
At 31 August 2019	5,265
Profit for the year	3,381
At 31 August 2020	<u>8,646</u>

Buxworth Pre-School
Detailed profit and loss account
for the year ended 31 August 2020

	2020	2019
	£	£
Sales		
Sales	<u>50,118</u>	<u>37,019</u>
Charitable activities		
Employee costs:		
Wages and salaries	33,156	32,945
Pensions	867	431
Staff training and welfare	1,968	501
Motor expenses	306	444
Entertaining	88	266
	<u>36,385</u>	<u>34,586</u>
Premises costs:		
Rent	2,700	2,400
Cleaning	241	67
	<u>2,941</u>	<u>2,467</u>
General administrative expenses:		
Food	1,629	1,473
Books & resources	-	-
Children's toys	773	1,204
Children's activities	1,859	1,906
Children's photos	-	-
Fund raising activities	181	183
Local Projects	41	2,018
Telephone and fax	94	99
Postage	23	8
Stationery and printing	151	189
Courier services	-	-
Information and publications	-	153
Subscriptions	-	-
Bank charges	-	-
Insurance	690	681
Equipment expensed	80	14
Equipment hire	-	-
Software	72	-
Repairs and maintenance	732	111
Depreciation	64	85
Amortisation of goodwill	-	-
Bad debts	-	937
Sundry expenses	788	733
	<u>7,175</u>	<u>4,054</u>
	<u>46,502</u>	<u>41,107</u>
Governance costs		
Accountancy fees	235	550
Other legal and professional	-	-
	<u>235</u>	<u>550</u>
	<u>46,737</u>	<u>41,657</u>