

CHIPPING WARDEN SCHOOL KINDERGARTEN

England & Wales · Charity number 1031732

Details

Other names CHIPPING WARDEN SCHOOL KINDERGARTEN

Status Registered

Legal form Other

Registered 1994-01-26

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

Contact

Address c/o Chipping Warden Primary Academy
Byfield Road
Chipping Warden
Banbury
Oxfordshire
OX17 1LD

Phone 01295660025

Email cwkindergarten@googlemail.com

Website www.chippingwardenkindergarten.co.uk

Activities

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

Activities: Provides pre-school education for children in the surrounding areas

Classification

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

Geography

- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£174,942	£173,357	-	-
2024-08-31	£162,667	£152,760	-	-
2023-08-31	£164,283	£151,740	-	-
2022-08-31	£125,725	£122,946	-	-
2021-08-31	£100,364	£95,685	-	-

Trustees

Name	Role	Appointed
Elizabeth Isherwood	Chair	2013-09-01
Emily Rose Buttrum		2017-09-01
Mrs Lucy Cullen		2013-09-01
Valerie Woodford		2017-09-01

CHIPPING WARDEN SCHOOL KINDERGARTEN

England & Wales - Charity number 1031732

Accounts

Charity number: 1031732

Chipping Warden School Kindergarten
(A charitable unincorporated association)

UNAUDITED

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 AUGUST 2025

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

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CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 31 AUGUST 2025

Trustees	Elizabeth Isherwood Emma O'Neill Valerie Woodford Emily Buttrum Lucy Cullen
Charity registered number	1031732
Registered office	C/O Chipping Warden Primary Academy Byfield Road Chipping Warden BANBURY Oxfordshire OX17 1LD
Accountants	Delyth Bending Accountancy Ltd Chartered Accountants 4 The Paddock Lower Boddington Northants NN11 6YF

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 AUGUST 2025

The Trustees present their annual report together with the financial statements for CHIPPING WARDEN SCHOOL KINDERGARTEN for the period 1 September 2024 to 31 AUGUST 2025.

The Trustees confirm that the annual report and financial statements of the charitable association comply with the current statutory requirements, the requirements of the charitable association's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Structure, governance and management

The overall management and control of the Kindergarten shall vest in the individual members of its management committee who are the charity trustees of the Kindergarten.

The committee members shall be elected for a term of one year at the Annual General Meeting. Committee members are eligible for re-election unless they have already served on the Committee in any capacity for six consecutive years. Prospective new elected members of the Committee shall be those candidates from amongst those having notified their willingness to stand who receive the highest number of votes from the Members up to a maximum of 12.

Objectives and activities

The objects of the kindergarten 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:

1. 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,
2. 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,

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2025

Objectives and activities (continued)

3. Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance,
4. Chipping Warden Kindergarten operates from the grounds of Chipping Warden Primary School in Northamptonshire. The kindergarten serves children from the local community and surrounding villages.

Transition for the kindergarten children to school is smooth, due to the fact that school staff and kindergarten staff are able to liaise with one another easily. The kindergarten and reception children meet regularly and participate in activities together. Having kindergarten children on site adds an extra dimension to the school.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

The last term of the academic year is a time of gatherings, fundraising and celebration. We ended the year with sports day and a sponsored 'Toddle Waddle,' when we walked with our families through Edgcote and back in a train of approx 80 people. Finishing with a picnic. We had a Summer raffle with a Kind donation of a £50 meal voucher from the Falcon, and our great finale as always our two family forest school events. Toasting marshmallows, making bird feeders, creating headbands adorned with leaves, pony rides with 'Ollie & friends, therapy ponies' and finally ending with certificates, celebrations and graduation for our children moving to their next level. Whether that may be to a new group in Kindy, or to Primary school. We have an absolutely wonderful time and celebrate all that is fabulous with our Kindy.

We are beginning our new academic year with our long standing staff team in place and new children and families to welcome to our Kindergarten family. The staff team hit the ground running with a training day on the 'Solihull Approach' along with the school staff team, before we opened our doors in September.

The Solihull Approach is an NHS driven approach which started in 1996 in a joint venture between health visitors, clinical psychologists and child psychotherapists in Solihull, lead by Dr Hazel Douglas. It helps to provide a consistent approach across a range of professionals working with families. Across the UK and internationally, the Solihull Approach supports mental health and well being in parents, children, schools, older adults and high stress workplaces through an evidence based model. We have found it very interesting,

CHIPPING WARDEN SCHOOL KINDERGARTEN
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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2025

Achievements and performance (continued)

particularly the focus on looking after our own mental health and well being (containment) in order to use the best strategies and approach possible when interacting with and supporting the children in our care. I am also excited to work with parents to enrich their experience with their own children.

We aimed to start the term with careful consideration towards our Special educational needs (SEN) provision and offering interventions for children with any delays, including speech and language. Using our high level of staff ratios, we aim to help the children in our care to achieve their full potential. I myself, (Lucy Cullen) am now the SENCO for Kindergarten. I have been developing further our resources, screening programmes, intervention programmes and systems for referral. We are happy with the results we are seeing so far. We work with the Early year foundation stage, and gain extra support from outside services such as Inclusion and intervention support team, physiotherapist, speech and language therapists, to support all children and families in our setting.

Our children have settled extremely well so far this term, and we are back to enjoying our days of forest school, themed activities and free play. All-about-me was the first theme of the year, finding out about the children's families, pets, likes, dislikes, and lots more. They created an All-about-me flower to take home and got to know their new friends. We then went on to colours of the rainbow, which was perfect timing with the weather we were having. Next to come will be 'Harvest' 'Rhyme time' and 'Autumn' themes, including scavenger hunts in Kindy's micro forest and at home with families.

Financial review

The charity is a non profit making organisation. Any excess income over expenditure arising in one period will be used to support times when numbers of children attending are lower or are used for capital expenditure.

The main source of the charities funds comes from the LEAs funding re Early Years Learning. Parent's fees for the younger children and fundraising and donations make up a significant amount of the rest of the resources. The kindergarten maintains a high staff to child ratio and supports staff in their training.

This was a very successful year with very high numbers of children attending.

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2025

Financial review (continued)

Fee income increased by 8% over the year. Staffing expenditure increased by 14% reflecting the increase in numbers of children as well as a consistent approach to keep our staff salaries in line with costs of living increases and market rates. Kindergarten provides significant employment within a rural village. Overall running costs, including fixed overheads, increased by 14%. These are challenging times for the nursery sector and tight control is maintained over the finances. The year ended with a small excess and this was after investment in equipment, repairs and decoration which is adequately covered by accumulated reserves.

Expenditure has supported the key objectives of the charity.

The kindergarten continues to go from strength to strength providing a quality setting with experienced staff.

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the trustees' aim to maintain free reserves at:

Redundancy and 3 months running costs in the reserve account and
2 months running costs for liquidity in current account for the following:

Meet redundancy liabilities should the Kindergarten have to close.

Ensure there are sufficient cash reserves in the current account to cover day to day running costs.

Ensure continuity of service provision by meeting unexpected costs such as cover for illness or maternity leave, etc.; covering running costs during periods of lower income (e.g. while adjusting to school policy changes or following falls in fundraising).

To cover the costs to relocate the Kindergarten from its current location/premises.

The level of reserves is monitored and reviewed by the trustees annually.

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2025

Financial review (continued)

c. Members' liability

If the charity is wound up, the trustees may face personal liability to contribute to its assets and personal responsibility for settling its debts and liabilities. Personal liability can arise from breach of contract, wrongful dismissal and failure to manage staff.

Statement of Trustees' responsibilities

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

Charity law requires the Trustees to prepare financial statements for each financial year. Under charity law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

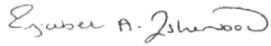
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2025

Statement of Trustees' responsibilities (continued)

Approved by order of the members of the board of Trustees and signed on their behalf by:



Elizabeth Isherwood

Date: 15 October 2025



Lucy Cullen

Date: 15 October 2025

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHIPPING WARDEN SCHOOL KINDERGARTEN
FOR THE PERIOD ENDED 31 AUGUST 2025

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 AUGUST 2025 which are set out on pages 10 to 24.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;
to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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.

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHIPPING WARDEN SCHOOL KINDERGARTEN
FOR THE PERIOD ENDED 31 AUGUST 2025

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 the requirements:

1. to not keep accounting records in accordance with section 130 of the 2011 Act; and
2. the accounts do not accord with those records; or
3. there is not 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.



.....

Delyth Bending
Delyth Bending Accountancy Ltd
ICAEW
4 The Paddock
Lower Boddington
Northants
NN11 6YF

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:	Note				
Donations and legacies	3	6,147	-	6,147	5,904
Charitable activities	3	168,291	-	168,291	155,945
Investments	3	504	-	504	819
Total income		<u>174,942</u>	<u>-</u>	<u>174,942</u>	<u>162,668</u>
Expenditure on:					
Raising funds	4	743	-	743	6
Charitable activities	5	172,614	-	172,614	152,754
Total expenditure		<u>173,357</u>	<u>-</u>	<u>173,357</u>	<u>152,760</u>
Net income / expenditure		<u>1,585</u>	<u>-</u>	<u>1,585</u>	<u>9,907</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>1,585</u>	<u>-</u>	<u>1,585</u>	<u>9,907</u>
Reconciliation of funds:					
Total funds brought forward		89,638	-	89,638	79,730
Net movement in funds		1,585	-	1,585	9,908
Total funds carried forward		<u>91,223</u>	<u>-</u>	<u>91,223</u>	<u>89,638</u>

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

The notes on pages 13 to 24 form part of these financial statements.

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

BALANCE SHEET
AS AT 31 AUGUST 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	10		3,219		-
Current assets					
Cash at bank and in hand		89,115		88,753	
Trade Debtors	11	34		3,549	
Prepayments	12	792		-	
Net current assets			89,941		92,302
Creditors: Amounts falling due within one year	13		1,937		2,664
Total assets less current liabilities			91,223		89,638
Creditors: Amounts falling due within one year	14		-		-
Total net assets			<u>91,223</u>		<u>89,638</u>
Charity funds					
Resricted funds	16		-		-
Unrestricted funds	16		91,223		89,638
Total funds			<u>91,223</u>		<u>89,638</u>

The notes on pages 13 to 24 form part of these financial statements.

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

BALANCE SHEET (continued)
AS AT 31 AUGUST 2025

The Charity was entitled to exemption from audit under The Charities Act

The members have not required the Charity to obtain an audit for the year in question in accordance with the Charities Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Elizabeth Isherwood

Date: 15 October 2025



Lucy Cullen

Date: 15 October 2025

The notes on pages 13 to 24 form part of these financial statements.

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

1 General information

CHIPPING WARDEN SCHOOL KINDERGARTEN is a charitable unincorporated association.

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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

CHIPPING WARDEN SCHOOL KINDERGARTEN meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

Recognition of incoming resources:

These are included in the statement of financial activities when:

1. the charity becomes entitled to the resources;
2. the trustees are virtually certain that they will receive the resources; and
3. the monetary value can be measured with reasonable accuracy.

Grants and donations:

Grants are only included in the statement of financial activities when the charity has unconditional entitlement to the resources standards.

Gifts in kind are accounted for when receivable, at a reasonable estimate of their value to the Charity.

Investment income:

Bank and building society interest is included in the statement of financial activities when the interest falls due.

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

2 Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Depreciation charges are allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.4 Fixed assets

Assets over £500 are capitalised and depreciated over their estimated useful lives.

2.5 Depreciation

Depreciation is provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	25% straight line basis
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2.6 Stock

The Charity does not hold any stock.

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

2 Accounting policies (continued)

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds that can only be used for a specific purpose, as defined by the donor.

3 Analysis of income

Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations and gifts	6,147	-	6,147
Grants	-	-	-
	<u>6,147</u>	<u>-</u>	<u>6,147</u>
	<u>6,147</u>	<u>-</u>	<u>6,147</u>
	<u>6,147</u>	<u>-</u>	<u>6,147</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations and gifts	5,904	-	5,904
Grants	-	-	-
	<u>5,904</u>	<u>-</u>	<u>5,904</u>
	<u>5,904</u>	<u>-</u>	<u>5,904</u>
	<u>5,904</u>	<u>-</u>	<u>5,904</u>

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

3 Analysis of income (continued)

Charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Funding Income	133,941	-	133,941
Parental fees	34,350		34,350
	<u>168,291</u>	<u>-</u>	<u>168,291</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Funding Income	127,340	-	127,340
Parental fees	28,605		28,605
	<u>155,945</u>	<u>-</u>	<u>155,945</u>

CHIPPING WARDEN SCHOOL KINDERGARTEN
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Interest income	504	-	504
	<u>504</u>	<u>-</u>	<u>504</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Interest income	819	-	819
	<u>819</u>	<u>-</u>	<u>819</u>

4 Expenditure on raising funds

Costs of raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Costs of raising funds	743	-	743
	<u>743</u>	<u>-</u>	<u>743</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Costs of raising funds	6	-	6
	<u>6</u>	<u>-</u>	<u>6</u>

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

5 Analysis of expenditure on charitable activities

Summary by fund and expenditure type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Wages	143,713	-	143,713
Employers national insurance	3,388	-	3,388
Employers Pension contributions	4,177	-	4,177
Staff training	633	-	633
Costs of After School Club	839	-	839
Telephone	948	-	948
Property costs	2,830	-	2,830
Utilities	3,848	-	3,848
Educational supplies	2,390	-	2,390
Small equipment purchases	529	-	529
Uniform	432	-	432
Food purchases	348	-	348
Office expenses	133	-	133
Computer software and maintenance	616	-	616
Cleaning and consumables	1,225	-	1,225
Donations, gifts, staff entertainment	1,987	-	1,987
Advertising	840	-	840
Insurance	396	-	396
Licences, memberships, DBS	184	-	184
Professional and legal fees	2,153	-	2,153
Depreciation	1,006	-	1,006
	<u>172,614</u>	<u>-</u>	<u>172,614</u>

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

5 Analysis of expenditure on charitable activities (continued)

Summary by fund and expenditure type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Wages	126,953	-	126,953
Employers national insurance	2,454	-	2,454
Employers Pension contributions	2,228	-	2,228
Staff training	1,754	-	1,754
Costs of After School Club	2,193	-	2,193
Telephone	776	-	776
Property costs	325	-	325
Utilities	3,847	-	3,847
Educational supplies	1,507	-	1,507
Small equipment purchases	2,284	-	2,284
Uniform	547	-	547
Food purchases	409	-	409
Office expenses	223	-	223
Computer software and maintenance	799	-	799
Cleaning and consumables	1,890	-	1,890
Donations, gifts, staff entertainment	1,508	-	1,508
Advertising	594	-	594
Insurance	679	-	679
Licences, memberships, DBS	174	-	174
Professional and legal fees	1,610	-	1,610
	<u>152,754</u>	<u>-</u>	<u>152,754</u>

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

6 Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Total funds 2025 £
Costs (note 5)	<u>172,614</u>	<u>172,614</u>
	Activities undertaken directly 2024 £	Total funds 2024 £
Costs (note 5)	<u>152,754</u>	<u>152,754</u>

7 Trustees' remuneration and expenses

During the year, no Trustees received any remuneration for their services as a Trustee or other benefits (2024 - £NIL).

8 Taxation

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

9 Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>91,223</u>	<u>89,638</u>

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

10 Tangible fixed assets

	Equipment £	Total £
Cost:		
As at 1 August 2024	22,331	22,331
Additions	4,225	4,225
Disposals	-	-
 As at 31 AUGUST 2025	26,556	26,556
Depreciation:		
As at 1 August 2024	22,331	22,331
Charge for the year	1,006	1,006
Disposals	-	-
 As at 31 AUGUST 2025	23,337	23,337
Net book value:		
As at 1 August 2024	-	-
 As at 31 AUGUST 2025	3,219	3,219

11 Trade debtors

	2025 £	2024 £
	34	34
	-	-
	34	34

12 Prepayments

	792	792
	-	-
	792	792

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

13 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	-
Accruals	1,400	-
Pensions	537	-
	<u>1,937</u>	<u>-</u>

14 Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Trade creditors	-	-
Accruals	-	-
Pensions	-	-
	<u>-</u>	<u>-</u>

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

15 Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	3,219	-	3,219
Current assets	826	-	826
Current liabilities	(1,937)	-	(1,937)
	<u>2,108</u>	<u>-</u>	<u>2,108</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	-	-
Current assets	-	-	-
Current liabilities	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

CHIPPING WARDEN SCHOOL KINDERGARTEN
(A charitable unincorporated association)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

16 Funds

	Balance at 1 August 2024	Incoming resources	Resources expended	Balance at 31 AUGUST 2025
	£	£	£	£
Unrestricted funds	89,638	174,942	(173,357)	91,223
Restricted funds	-	-	-	-
Total Funds	<u>89,638</u>	<u>174,942</u>	<u>(173,357)</u>	<u>91,223</u>

Within the Unrestricted funds the charity holds a designated amount for children with additional needs of £8,700 (2024 £8,700).

CHIPPING WARDEN SCHOOL KINDERGARTEN

England & Wales - Charity number 1031732

Accounts

Trustees report for the period ended 31 August 2024

The Trustees of Chipping Warden Kindergarten present their annual report and accounts for the period ended 31 August 2024 and confirm they comply with the requirements of the Charities Act 2022, the trust deed and the Charities SORP.

Structure, governance and management

The overall management and control of the Kindergarten shall vest in the individual members of its management committee who are the charity trustees of the Kindergarten.

The committee members shall be elected for a term of one year at the Annual General Meeting. Committee members are eligible for re-election unless they have already served on the Committee in any capacity for six consecutive years. Prospective new elected members of the Committee shall be those candidates from amongst those having notified their willingness to stand who receive the highest number of votes from the Members up to a maximum of 12.

Objectives and activities

The objects of the kindergarten 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:

1. 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,
2. 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,
3. Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance,
4. Chipping Warden Kindergarten operates from the grounds of Chipping Warden Primary School in Northamptonshire. The kindergarten serves children from the local community and surrounding villages.

Transition for the kindergarten children to school is smooth, due to the fact that school staff and kindergarten staff are able to liaise with one another easily. The kindergarten and reception children meet regularly and participate in activities together. Having kindergarten children on site adds an extra dimension to the school.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

Kindergarten had its annual Summer spruce up, and we were ready to open our doors to 17 existing children and a further 15 new recruits, in September. Our new families started their Kindy journey with a stay and play in Forest School, followed by their individual settling sessions with their key staff. With our consistent high ratios and highly experienced staff, who as always have gone above and beyond in settling everyone in, now have Kindy days in full flow. We welcome all our new families.

We are thrilled to be at full capacity this term, with our last 6 booked children joining this term and after Christmas as they turn 2. This is a new experience for us and we are seeing a shift in families who want to make the most of the new government funding offer. We'll embrace this change and encourage any future families to get booked in soon for next September.

We have been very pleased to announce, that after securing a grant from Smarts Charity, who we again would like to say a huge thanks, plus fundraising for the last year, we have now upgraded our previously very 'old' ICT set up. We have a big interactive screen and a portable trolley, which lifts up and down so it can be on child level. We offer 'Technology' challenges as part of the EYFS. Technology is part of the children's exploration of 'Understanding the world'.

Understanding the world in Early years, involves guiding children to make sense of their physical world and community. This means they explore natural objects, living creatures, families, changes and differences. We will include meeting and learning about important members of society, for instance a police officer, or firefighter. It means we will offer a broad range of stories, non-fiction, rhymes, and poems and will foster children's understanding of our culturally, socially, technologically and ecologically diverse world. As well as building important knowledge, it extends their familiarity with words that support understanding across domains. Enriching and widening children's vocabulary, will support later reading comprehension.

By exploring technology, alongside forest school, gardening, and encouraging British values in our setting's culture, we will enrich all this learning.

Financial review

The charity is a non profit making organisation. Any excess income over expenditure arising in one period will be used to support times when numbers of children attending are lower or are used for capital expenditure.

The main source of the charities funds comes from the LEAs funding re Early Years Learning. Parent's fees for the younger children and fundraising and donations make up a significant amount of the rest of the resources. The kindergarten maintains a high staff to child ratio and supports staff in their training.

This was a very successful year with very high numbers of children attending.

Fee income increased by 3% over the year. Staffing expenditure increased by 4% reflecting the increase in numbers of children as well as a consistent approach to keep our staff salaries in line with costs of living increases. Kindergarten provides significant employment within a rural village. Overall running costs, including fixed overheads, increased by 1.5%. Overall the figures were very much in line with the previous year.

Expenditure has supported the key objectives of the charity.

The kindergarten continues to go from strength to strength providing a quality setting with experienced staff.



Chipping Warden School Kindergarten			1031732
Receipts and payments accounts			
For the period from	01-Sep-23	To	31-Aug-24

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Funding income	127,340	-	-	127,340	103,322
Parental fees	28,605	-	-	28,605	47,906
Grants	-	-	-	-	-
Fundraising	3,414	-	-	3,414	3,037
Donations and recharges	2,490	-	-	2,490	10,015
Interest	819	-	-	819	3
	-	-	-	-	-
Sub total (Gross income for AR)	162,667	-	-	162,667	164,283
A2 Asset and investment sales					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	162,667	-	-	162,667	164,283
A3 Payments					
Wages	126,953	-	-	126,953	125,188
Employers national insurance	2,454	-	-	2,454	2,138
Employers Pension contributions	2,228	-	-	2,228	2,079
Staff training	1,754	-	-	1,754	(249)
Costs of After School Club	2,193	-	-	2,193	1,336
Telephone	776	-	-	776	424
Property costs	325	-	-	325	3,252
Utilities	3,847	-	-	3,847	2,437
Educational supplies	1,507	-	-	1,507	2,507
Uniform	547	-	-	547	228
Food purchases	409	-	-	409	262
Office expenses	223	-	-	223	462
Computer software and maintenance	799	-	-	799	230
Cleaning and consumables	1,890	-	-	1,890	1,493
Fundraising costs	6	-	-	6	551
Donations, gifts, staff entertainment	1,508	-	-	1,508	1,643
Advertising	594	-	-	594	1,031
Insurance	679	-	-	679	447
Licences, memberships, DBS	174	-	-	174	1,062
Professional and legal fees	1,610	-	-	1,610	1,781
	-	-	-	-	-
Sub total	150,475	-	-	150,475	148,302
A4 Asset and investment purchases, (see table)					
Purchase of fixed assets	2,284	-	-	2,284	3,438
	-	-	-	-	-
Sub total	2,284	-	-	2,284	3,438
Total payments	152,760	-	-	152,760	151,740
Net of receipts/(payments)	9,908	-	-	9,908	12,543
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	79,730	-	-	79,730	67,187
Cash funds this year end	89,637	-	-	89,637	79,730

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

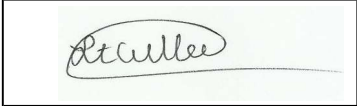
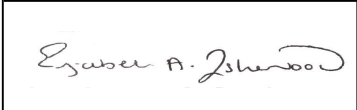
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current account	26,269	8,638	-
	Premium account	54,056	-	-
	Petty cash	674	-	-
	Total cash funds	80,999	8,638	-
	(agree balances with receipts and payments account(s))	Agreement Error	Agreement Error	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details			
	Debtors due	3,549	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	IPADS - 2017	Unrestricted	857	-
	Computer - 2019	Unrestricted	498	-
	Shed - 2019	Unrestricted	1,893	-
	Artificial Grass - 2019	Unrestricted	2,446	-
	Furniture - 2019	Unrestricted	460	-
	Carpets - 2020	Unrestricted	380	-
	Water heater - 2020	Unrestricted	2,319	-
	Shed - 2021	Unrestricted	350	-
	IPADS - 2022	Unrestricted	1,019	-
	Play Equipment - 2022	Unrestricted	5,000	-
	Furniture - 2022	Unrestricted	2,349	-
	Vacuum - 2022	Unrestricted	234	-
	Laptop - 2022	Unrestricted	680	-
	Forest school extension - 2023	Unrestricted	1,900	-
	Bookshelves - 2023	Unrestricted	20	-
	Sensory equipment - 2023	Restricted	1,362	-
	Room divider - 2023	Unrestricted	155	-
	Room divider - 2024	Unrestricted	109	-
	Forest school sign - 2024	Unrestricted	60	-
Flooring - 2024	Unrestricted	240	-	

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

	Details	Fund to which liability relates	Amount Due	Date Due
B5 Liabilities	Pension payments due	Unrestricted	456	05 September 2024
	Utilities due	Unrestricted	1,154	18 September 2023
	PAYE due	Unrestricted	1,055	19 September 2024

Signed by trustees on
of all the trustees

behalf

Signature	Print Name	Date of approval
	Lucy Cullen	06 November 2024
	Elizabeth Isherwood	06 November 2024

Independent examiner's report to the trustees of Chipping Warden Kindergarten

I report on the accounts of the charity for the year ended 31 August 2024, which are set out on pages 1 - 3.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act, have not been met.



Mrs Delyth Bending
Chartered Accountant ICAEW FCA

Delyth Bending Accountancy Ltd
4 The Paddock, Lower Boddington, Northants, NN11 6YF
6 November 2024

CHIPPING WARDEN SCHOOL KINDERGARTEN

England & Wales - Charity number 1031732

Accounts

Trustees report for the period ended 31 August 2023

The Trustees of Chipping Warden Kindergarten present their annual report and accounts for the period ended 31 August 2023 and confirm they comply with the requirements of the Charities Act 2022, the trust deed and the Charities SORP.

Structure, governance and management

The overall management and control of the Kindergarten shall vest in the individual members of its management committee who are the charity trustees of the Kindergarten.

The committee members shall be elected for a term of one year at the Annual General Meeting. Committee members are eligible for re-election unless they have already served on the Committee in any capacity for six consecutive years. Prospective new elected members of the Committee shall be those candidates from amongst those having notified their willingness to stand who receive the highest number of votes from the Members up to a maximum of 12.

Objectives and activities

The objects of the kindergarten 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:

1. 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,
2. 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,
3. Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance,
4. Chipping Warden Kindergarten operates from the grounds of Chipping Warden Primary School in Northamptonshire. The kindergarten serves children from the local community and surrounding villages.

Transition for the kindergarten children to school is smooth, due to the fact that school staff and kindergarten staff are able to liaise with one another easily. The kindergarten and reception children meet regularly and participate in activities together. Having kindergarten children on site adds an extra dimension to the school.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

We welcome back 32 children to our Autumn term. We have been delighted to meet all our new children and families and we have had a positive start to settling everyone in so far. All of our children continue to do at least one forest school session each week as part of our offer. We have two age groups, Ladybirds (3-4 years) and Little Acorns (2-3 years).

We were happy to announce that our wonderful Kindy was awarded a Good rating in all areas of our Ofsted inspection in March. Our feedback included:

“Staff have excellent bonds with children at this welcoming kindergarten. Children are helpful and kind towards their friends. For example, as children get ready to go outside, they help each other to put on waterproof clothing. Staff are positive role models. They praise children as they proudly show them the paintings they complete, helping to raise children's self-esteem.”

“Staff constantly engage children in conversations and sing songs with them, supporting their communication and language development. They develop children's vocabulary as they introduce new words, such as gravity, as they read a story about a bear going into space.”

“Staff extend children's learning well. For example, in the forest area, the staff introduce a story of an alien in the garden. Staff spark children's imagination as they encourage them to think how they could get the alien back home. Children take it in turn to share their ideas saying, 'we can make a spaceship'. As children explore the forest, staff introduce them to words such as buds and blossoms as they discuss the trees.”

All the significant areas of our setting, including safeguarding, teaching and learning, relationships with children, staff are good role models, supporting children with additional needs, supportive committee, safe recruitment, working with families, parents views and looking after staff are praised in this report and in the feedback the inspector gave on the day.

The report describes our staff as ‘knowing the children extremely well’ and parents being ‘very complimentary’. The forest school activities and the opportunities they provide shine throughout. The Kindergarten Committee and management are proud of our staff team and all our Kindy community who are a great support. We all feel very humbled to have such wonderful feedback from our community.

We will now enjoy the year ahead, celebrating new achievements, exploring themes including early years mindfulness and mental health and wellbeing. We have a very qualified, enthusiastic staff team, who will both settle in and bond with our youngest children (Little Acorns) and prepare 20 pre-schoolers (Ladybirds) for school next September.

Financial review

The charity is a non profit making organisation. Any excess income over expenditure arising in one period will be used to support times when numbers of children attending are lower or are used for capital expenditure.

The main source of the charities funds comes from the LEAs funding re Early Years Learning. Parent’s fees for the younger children and fundraising and donations make up a significant amount of the rest of the resources. The kindergarten maintains a high staff to child ratio and supports staff in their training.

This was a very successful year with very high numbers of children attending.

Fee income increased by 24% over the year. Staffing expenditure increased by 25% reflecting the increase in numbers of children as well as a consistent approach to keep our staff salaries in line with costs of living increases. Kindergarten provides significant employment within a rural village. Overall running costs, including fixed overheads, increased by 30%.

This year the nursery continued to invest in new equipment. They invested a total of £2,000 in extending forest school and £1,400 was spent on sensory equipment.

Expenditure has supported the key objectives of the charity.

The kindergarten continues to go from strength to strength providing a quality setting with experienced staff.



Chipping Warden School Kindergarten			1031732
Receipts and payments accounts			
For the period from	01-Sep-22	To	31-Aug-23

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Funding income	103,322	-	-	103,322	68,245
Parental fees	47,906	-	-	47,906	53,675
Grants	-	-	-	-	19
Fundraising	3,037	-	-	3,037	3,778
Donations and recharges	15	10,000	-	10,015	-
Interest	3	-	-	3	8
	-	-	-	-	-
Sub total (Gross income for AR)	154,283	10,000	-	164,283	125,725
A2 Asset and investment sales					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	154,283	10,000	-	164,283	125,725
A3 Payments					
Wages	123,763	-	-	123,763	98,708
Employers national insurance	2,138	-	-	2,138	254
Employers Pension contributions	3,504	-	-	3,504	1,520
Staff training	(249)	-	-	(249)	228
Costs of After School Club	1,336	-	-	1,336	-
Telephone	424	-	-	424	283
Property costs	3,252	-	-	3,252	450
Utilities	2,437	-	-	2,437	2,361
Educational supplies	2,507	-	-	2,507	2,301
Uniform	228	-	-	228	-
Food purchases	262	-	-	262	288
Office expenses	462	-	-	462	364
Computer software and maintenance	230	-	-	230	213
Cleaning and consumables	1,493	-	-	1,493	1,603
Fundraising costs	551	-	-	551	-
Donations, gifts, staff entertainment	1,643	-	-	1,643	1,247
Advertising	1,031	-	-	1,031	1,162
Insurance	447	-	-	447	434
Licences, memberships, DBS	1,062	-	-	1,062	383
Professional and legal fees	1,781	-	-	1,781	1,862
	-	-	-	-	-
Sub total	148,302	-	-	148,302	113,664
A4 Asset and investment purchases, (see table)					
Purchase of fixed assets	2,076	1,362	-	3,438	9,282
	-	-	-	-	-
Sub total	2,076	1,362	-	3,438	9,282
Total payments	150,378	1,362	-	151,740	122,946
Net of receipts/(payments)	3,905	8,638	-	12,543	2,779
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	67,187	-	-	67,187	64,408
Cash funds this year end	71,092	8,638	-	79,730	67,187

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

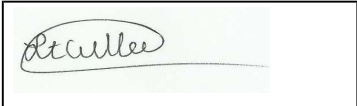
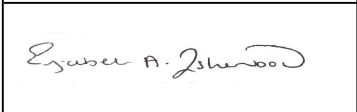
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current account	25,824	8,638	-
	Premium account	45,003	-	-
	Petty cash	265	-	-
	Total cash funds	71,092	8,638	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details			
	Debtors due	60	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details		Fund to which asset belongs	Cost (optional)
				Current value (optional)
				-
				-
				-
B4 Assets retained for the charity's own use	Details		Fund to which asset belongs	Cost (optional)
	IPADS - 2017	Unrestricted	857	-
	Computer - 2019	Unrestricted	498	-
	Shed - 2019	Unrestricted	1,893	-
	Artificial Grass - 2019	Unrestricted	2,446	-
	Furniture - 2019	Unrestricted	460	-
	Carpets - 2020	Unrestricted	380	-
	Water heater - 2020	Unrestricted	2,319	-
	Shed - 2021	Unrestricted	350	-
	IPADS - 2022	Unrestricted	1,019	-
	Play Equipment - 2022	Unrestricted	5,000	-
	Furniture - 2022	Unrestricted	2,349	-
	Vacuum - 2022	Unrestricted	234	-
	Laptop - 2022	Unrestricted	680	-
	Forest school extension - 2023	Unrestricted	1,900	-
	Bookshelves - 2023	Unrestricted	20	-
	Sensory equipment - 2023	Restricted	1,362	-
	Room divider - 2023	Unrestricted	155	-

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

	Details	Fund to which liability relates	Amount Due	Date Due
B5 Liabilities	Pension payments due	Unrestricted	376	05 September 2023
	Utilities due	Unrestricted	851	14 September 2023
	After school club fees	Unrestricted	272	14 September 2023

Signed by trustees on
of all the trustees

behalf

Signature	Print Name	Date of approval
	Lucy Cullen	17 October 2023
	Elizabeth Isherwood	17 October 2023

Independent examiner's report to the trustees of Chipping Warden Kindergarten

I report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages 1 - 2.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act, have not been met.



Mrs Delyth Bending
Chartered Accountant ICAEW FCA

Delyth Bending Accountancy Ltd
4 The Paddock, Lower Boddington, Northants, NN11 6YF
10 October 2023

CHIPPING WARDEN SCHOOL KINDERGARTEN

England & Wales - Charity number 1031732

Accounts

Trustees report for the period ended 31 August 2022

The Trustees of Chipping Warden Kindergarten present their annual report and accounts for the period ended 31 August 2022 and confirm they comply with the requirements of the Charities Act 2022, the trust deed and the Charities SORP.

Structure, governance and management

The overall management and control of the Kindergarten shall vest in the individual members of its management committee who are the charity trustees of the Kindergarten.

The committee members shall be elected for a term of one year at the Annual General Meeting. Committee members are eligible for re-election unless they have already served on the Committee in any capacity for six consecutive years. Prospective new elected members of the Committee shall be those candidates from amongst those having notified their willingness to stand who receive the highest number of votes from the Members up to a maximum of 12.

Objectives and activities

The objects of the kindergarten 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:

1. 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,
2. 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,
3. Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance,
4. Chipping Warden Kindergarten operates from the grounds of Chipping Warden Primary School in Northamptonshire. The kindergarten serves children from the local community and surrounding villages.

Transition for the kindergarten children to school is smooth, due to the fact that school staff and kindergarten staff are able to liaise with one another easily. The kindergarten and reception children meet regularly and participate in activities together. Having kindergarten children on site adds an extra dimension to the school.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

Kindergarten has had successful year. We have become a forest school, which is a magnificent offer to our children/families.

We've had many moments of celebration, including three ladies who qualified as level 3 practitioners and two staff who have Qualified in forest school training Level 3. Two have also qualified in the phonics scheme 'Read, Write, Inc' for nursery age. It's quite a rare achievement to have all staff (including bank staff), qualified in level 3 and above. We feel very honoured to be in this position. All staff have committed to CPD in safeguarding children and paediatric first aid and are all up to date.

We have contributed financially to and watched the building of our new Kindy/School play park (for CWPA and Kindergarten pupils), and in the Summer of 2022, we had a revamp of furniture indoors.

We have more plans for the future, to replace some existing gates and fences and to extend forest school, and creating more outdoor space for the Kindergarten and adjoined school children to enjoy.

Our Facebook pages, which includes our Kindy donation shop, are used continuously to fund raise, and our activities and news go on our main Kindergarten page.

Kindy's new academic year 2022/2023, has started on a very positive note, with a new parent/child stay and play session on the first day. We gave a warm welcome to all our new children and their families. We are so proud of how well everyone settled. We have a very strong number of 39 children booked, as we started our school year.

Our outlook for the year 2022/23 is very positive, with the early prospect of being at maximum capacity very quickly.

Financial review

The charity is a non profit making organisation. Any excess income over expenditure arising in one period will be used to support times when numbers of children attending are lower or are used for capital expenditure.

The main source of the charities funds comes from the LEAs funding re Early Years Learning. Parent's fees for the younger children and fundraising make up a significant amount of the rest of the resources. The kindergarten maintains a high staff to child ratio and supports staff in their training.

This was a very successful year showing a strong recovery following the pandemic.

Fee income increased by 30% over the year with the majority of the increase being for non funded places. Staffing expenditure increased by 26% reflecting the increase in numbers of children as well as a 6.6% payrise being implemented in April. There are now 13 people employed at the kindergarten providing significant employment within a rural village. Overall running costs, including fixed overheads, increased by 19%.

Due to the success of the year the nursery invested in new equipment. They invested a total of £9,000 in outdoor play equipment, Ipads, a computer and new furniture.

Expenditure has supported the key objectives of the charity.

The kindergarten continues to go from strength to strength providing a quality setting with experienced staff.



Chipping Warden School Kindergarten	1031732
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Receipts and payments accounts

For the period from	01-Sep-21	To	31-Aug-22
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Funding income	68,245	-	-	68,245	63,831
Parental fees	53,675	-	-	53,675	29,411
Grants	19	-	-	19	1,046
Fundraising	3,778	-	-	3,778	4,848
Donations and recharges	-	-	-	-	1,226
Interest	8	-	-	8	2
	-	-	-	-	-
Sub total (Gross income for AR)	125,725	-	-	125,725	100,364
A2 Asset and investment sales					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	125,725	-	-	125,725	100,364
A3 Payments					
Wages	98,708	-	-	98,708	79,467
Employers national insurance	254	-	-	254	-
Employers Pension contributions	1,520	-	-	1,520	901
Staff training	228	-	-	228	2,406
Telephone	283	-	-	283	341
Property costs	450	-	-	450	907
Utilities	2,361	-	-	2,361	1,846
Educational supplies	2,301	-	-	2,301	2,245
Uniform	-	-	-	-	133
Food purchases	288	-	-	288	375
Office expenses	364	-	-	364	23
Computer software and maintenance	213	-	-	213	462
Cleaning and consumables	1,603	-	-	1,603	1,044
Fundraising costs	-	-	-	-	20
Donations, gifts, staff entertainment	1,247	-	-	1,247	968
Advertising	1,162	-	-	1,162	1,099
Insurance	434	-	-	434	426
Licences, memberships, DBS	384	-	-	384	502
Professional and legal fees	1,863	-	-	1,863	2,172
	-	-	-	-	-
Sub total	113,664	-	-	113,664	95,335
A4 Asset and investment purchases, (see table)					
Purchase of fixed assets	9,282	-	-	9,282	350
	-	-	-	-	-
Sub total	9,282	-	-	9,282	350
Total payments	122,946	-	-	122,946	95,685
Net of receipts/(payments)	2,779	-	-	2,779	4,679
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	64,408	-	-	64,408	59,729
Cash funds this year end	67,187	-	-	67,187	64,408

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

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current account	22,005	-	-
	Premium account	45,003	-	-
	Petty cash	179	-	-
	Total cash funds	67,187	-	-

(agree balances with receipts and payments account(s))

OK

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Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Debtors due	439	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

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

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	IPADS - 2017	Unrestricted	857	-
	Computer - 2019	Unrestricted	498	-
	Shed - 2019	Unrestricted	1,893	-
	Artificial Grass - 2019	Unrestricted	2,446	-
	Furniture - 2019	Unrestricted	460	-
	Carpets - 2020	Unrestricted	380	-
	Water heater - 2020	Unrestricted	2,319	-
	Shed - 2021	Unrestricted	350	-
	IPADS - 2022	Unrestricted	1,019	-
	Play Equipment - 2022	Unrestricted	5,000	-
	Furniture - 2022	Unrestricted	2,349	-
	Vacuum - 2022	Unrestricted	234	-
	Laptop - 2022	Unrestricted	680	-

Categories	Details	Fund to which liability relates	Amount Due	Date Due
B5 Liabilities	Pension payments due	Unrestricted	365	05 September 2022
	Utilities due	Unrestricted	787	26 September 2022
			-	

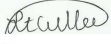
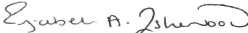
Signed by trustees on behalf of all the trustees

behalf

Signature

Print Name

Date of approval

Lucy Cullen
Elizabeth Isherwood

08 November 2022
08 November 2022

Independent examiner's report to the trustees of Chipping Warden Kindergarten

I report on the accounts of the charity for the year ended 31 August 2022, which are set out on pages 1 - 2.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act, have not been met.



Mrs Delyth Bending
Chartered Accountant ICAEW FCA

Delyth Bending Accountancy Ltd
4 The Paddock, Lower Boddington, Northants, NN11 6YF
5 October 2022

CHIPPING WARDEN SCHOOL KINDERGARTEN

England & Wales - Charity number 1031732

Accounts

Trustees report for the period ended 31 August 2021

The Trustees of Chipping Warden Kindergarten present their annual report and accounts for the period ended 31 August 2021 and confirm they comply with the requirements of the Charities Act 1993, as amended by the Charities Act 2006, the trust deed and the Charities SORP 2005.

Structure, governance and management

The overall management and control of the Kindergarten shall vest in the individual members of its management committee who are the charity trustees of the Kindergarten.

The committee members shall be elected for a term of one year at the Annual General Meeting. Committee members are eligible for re-election unless they have already served on the Committee in any capacity for six consecutive years. Prospective new elected members of the Committee shall be those candidates from amongst those having notified their willingness to stand who receive the highest number of votes from the Members up to a maximum of 12.

Objectives and activities

The objects of the kindergarten 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:

1. 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,
2. 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,
3. Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Chipping Warden Kindergarten operates from the grounds of Chipping Warden Primary School in Northamptonshire. The kindergarten serves children from the local community and surrounding villages.

Transition for the kindergarten children to school is smooth due to the fact that school staff and kindergarten staff are able to liaise with one another easily. The kindergarten and reception children meet regularly and participate in activities together. Having kindergarten children on site adds an extra dimension to the school.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

At the start of the academic year 2020/21, there were 32 children on the books. This was a healthy number of children. We were still seeing bookings for new starters, as they turn 2 years, throughout the winter months, with 37 children booked in total going forward.

We have started the year with good staff to child ratios and a positive outlook ahead.

Kindy's new academic year has started on a very positive note, with a new parent/child settling in session on the first day.

We are embracing the new EYFS 2021 and the changes that this brings, and we are feeling very positive.

Our outlook for the year 2021/22 is very positive seeing increases in the numbers of children and increases in staff hours.

Despite the Covid-19 pandemic, we held some fundraisers and set up a very successful Kindi shop selling donated toys, clothes and equipment. Together with donations from our families, we raised £4,848 during the year.

During the year we become a 'Forest School' and invested in staff training to achieve this. We have arrangements with the school to utilise the outdoor space and create our forest school, which we are incredibly grateful for.

We are very grateful for the support of our families, staff and our community who are pulling together during the ongoing pandemic.

Financial review

The charity is a non profit making organisation. Any excess income over expenditure arising in one period will be used to support times when numbers of children attending are lower or are used for capital expenditure.

The main source of the charities funds comes from the LEAs funding re Early Years Learning. Parent's fees for the younger children and fundraising make up a significant amount of the rest of the resources. The kindergarten maintains a high staff to child ratio and supports staff in their training.

This was another challenging period for Kindergarten navigating our way through the ongoing pandemic.

The lack of certainty with the local authority funding to support low numbers in the autumn term meant that the staff hours were cut and costs kept to a minimum. However, as the year progressed numbers increased and finally in February a lump sum was paid out of around £6,000 by the local authority as some compensation for the lower numbers due to Covid -19. This enabled us to increase staff hours again and make some additional expenditures. The year completed with a small excess of £4,679. The local authority payment and the fantastic fundraising efforts were key in achieving this successful result.

The current year is very positive. Should the situation worsen however this winter, we know that with our parent and staff support and reserves we can manage the situation effectively.

Expenditure has supported the key objectives of the charity.



Chipping Warden School Kindergarten	1031732
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Receipts and payments accounts

For the period from	01-Sep-20	To	31-Aug-21
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Funding income	63,831	-	-	63,831	70,866
Parental fees	29,411	-	-	29,411	22,314
Grants	1,046	-	-	1,046	9,482
Fundraising	4,848	-	-	4,848	355
Donations and recharges	1,226	-	-	1,226	197
Interest	2	-	-	2	11
	-	-	-	-	-
Sub total (Gross income for AR)	100,364	-	-	100,364	103,224
A2 Asset and investment sales					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	100,364	-	-	100,364	103,224
A3 Payments					
Wages	79,467	-	-	79,467	88,971
Employers national insurance	-	-	-	-	435
Employers Pension contributions	901	-	-	901	914
Staff training	2,406	-	-	2,406	1,455
Telephone	341	-	-	341	308
Property costs	907	-	-	907	595
Utilities	1,846	-	-	1,846	1,462
Educational supplies	2,245	-	-	2,245	1,247
Uniform	133	-	-	133	636
Food purchases	375	-	-	375	1,033
Office expenses	23	-	-	23	363
Computer software and maintenance	462	-	-	462	352
Cleaning and consumables	1,044	-	-	1,044	1,140
Fundraising costs	20	-	-	20	20
Donations, gifts, staff entertainment	968	-	-	968	278
Advertising	1,099	-	-	1,099	2,077
Licences, memberships, DBS	928	-	-	928	662
Professional and legal fees	2,172	-	-	2,172	2,003
	-	-	-	-	-
Sub total	95,335	-	-	95,335	103,950
A4 Asset and investment purchases, (see table)					
Purchase of fixed assets	350	-	-	350	2,699
	-	-	-	-	-
Sub total	350	-	-	350	2,699
Total payments	95,685	-	-	95,685	106,649
Net of receipts/(payments)	4,679	-	-	4,679	- 3,425
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	59,729	-	-	59,729	63,154
Cash funds this year end	64,408	-	-	64,408	59,729

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

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current account	19,037	-	-
	Premium account	45,001	-	-
	Petty cash	370	-	-
	Total cash funds	64,408	-	-

(agree balances with receipts and payments account(s))

OK

OK

OK


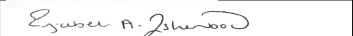
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Debtors due	300	-	-
	Income owed	945	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

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

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	IPADS - 2017	Unrestricted	857	-
	Computer - 2019	Unrestricted	498	-
	Shed - 2019	Unrestricted	1,893	-
	Artificial Grass - 2019	Unrestricted	2,446	-
	Furniture - 2019	Unrestricted	460	-
	Carpets - 2020	Unrestricted	380	-
	Water heater - 2020	Unrestricted	2,319	-
	Shed - 2021	Unrestricted	350	-

Categories	Details	Fund to which liability relates	Amount Due	Date Due
B5 Liabilities	PAYE due	Unrestricted	-	20 September 2021
	Pension payments due	Unrestricted	213	06 September 2021
			-	
			-	
			-	

Signed by trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Lucy Cullen	12 October 2021
	Elizabeth Isherwood	12 October 2021

Independent examiner's report to the trustees of Chipping Warden Kindergarten

I report on the accounts of the charity for the year ended 31 August 2021, which are set out on pages 1 - 2.

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Basis of independent examiner's report

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Independent examiner's statement

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which gives me reasonable cause to believe that in any material respect the requirements:

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- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act, have not been met.



Mrs Delyth Bending
Chartered Accountant ICAEW FCA

Delyth Bending Accountancy Ltd
4 The Paddock, Lower Boddington, Northants, NN11 6YF
13 October 2021