WOODLEY PRESCHOOL

England & Wales · Charity number 1035042

Details

Other names	WOODLEY PLAYGROUP
Status	Registered
Legal form	Other
Registered	1994-03-16
Register	View on the Charity Commission register

Contact

Address	C/o Cupernham County Infants School Bransley Close Romsey Hampshire SO51 7JT
Phone	01794 512396
Email	woodleypreschool@hotmail.co.uk
Website	http://www.woodleypreschool.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: Education & training

Classification

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

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Geography

- **Area of benefit:** IN PRACTICE WOODLEY
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£132,858	£113,349	-	-
2023-08-31	£108,831	£100,056	-	-
2022-08-31	£91,302	£88,248	-	-
2021-08-31	£77,465	£89,744	-	-
2020-08-31	£99,850	£90,664	-	-

Trustees

Name	Role	Appointed
Charlotte Strange		2024-12-02
Jody Margaret Irving		2023-10-19
Katherine Piddington		2024-12-02
Lisa Smith		2024-12-02
Stacey Sherman		2022-05-16
Steve Dunnings		2024-12-02

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WOODLEY PRESCHOOL

England & Wales - Charity number 1035042

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 September 2023 To 31 August 2024

Charity name: Woodley Preschool

Charity registration number: 1035042

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	• 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; • 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; • instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have considered guidance issued by the Charity Commission on public benefit and feel the charity meets this guidance.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The team continue to work hard to provide a sustainable and nurturing environment for all children who attend despite significant changes mid-year linked to government funding and free child care entitlement for working families and a change in leadership structure at the beginning of the year. 2023/24 has been another successful year with all spaced filled which has helped continue to maintain and drive financial sustainability for the preschool, despite pressures of rising costs and changes mentioned above. Woodley preschool has been the receiver of 4 individual additional grants from HCC and has had a positive year for fundraising via various activities such as: Children designed Christmas cards Christmas Fair (with raffle and stalls) Wheelathon Summer Fair (with raffle and stalls) End of year photos with Lucy The money from fundraising and the additional grants has helped maintain general supplies and resources that the children use on a daily basis as well as providing many opportunities throughout the year such as: Wooden peephole den and new fence to improve the outside play areas New cloakroom storage trolley Tables and noticeboard 25 shelf mobile painting drying rack And activities through the year, like: the mobile farm visit, a magician and a clown, jiggly wrigglers session.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	This financial year the pre-school has been successful in making a profit largely linked to the ongoing policies / actions taken in the previous year to drive higher attendance including: • Allowing children to join the pre-school in the final term (not typical under previous management) • Reducing the number of settling in sessions from 3 to 1 to reduce number of free hours and increase number of paid/funded hours • Increased the number of key children per staff member from 6 to 9, reducing number of staff required per session (still within legal requirements)
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The aim of trustees is to build up enough reserves for 3 months of costs as well as to set aside enough funds to cover staff redundancies if the preschool were forced to close.
Amount of reserves held	Para 1.22	£56,244
Reasons for holding zero reserves	Para 1.22	None
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The primary concern going forwards is the change to government funding and increases to free child care entitlement. Paired with this, continued cost increases including NLW and employers NI will have an impact on the preschools ability to maintain a profit going forwards.

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	

Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	**Constitution**
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	**Unincorporated association**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Elected by committee at AGM**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The majority of our trustees come from the parents of the children attending the preschool. These are voted in each year at the AGM and have to be re-elected for any additional years. In addition to the parents the committee may vote on other individuals with relevant skills. These are also elected at the AGM. All trustees are DBS checked before they can work on the committee. The charity is also a member of the Pre-School Learning Alliance who help advise on governance issues. The main risk to the charity is going concern. This is impacted by not attracting enough children to attend or changes in legislation restricting or removing the grants for 3 to 5 year olds. We feel this risk is covered through our strong reputation in the local area and links with the infant school we share a site with. The second risk is not meeting the laws and regulations associated with running a pre-school. We have experienced staff who keep up to date with all the latest changes in laws and regulations and ensure we adhere to these.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	

Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Woodley Preschool
Other name the charity uses	
Registered charity number	1035042
Charity's principal address	C/o Cupernham Infant School Bransley Close Romsey SO51 7JT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michael Harvey-Harris	Chairperson	Removed 02/12/2024	Committee
2	Emma Bundy	Treasurer	Removed 02/12/2024	Committee
3	Katy Kilgannon	Secretary	Removed 02/12/2024	Committee
4	Victoria Wooldridge	None	Removed 02/12/2024	Committee
5	Stacey Sherman	None	Appointed 16/05/2022	Committee
6	Steve Dunnings	Chairperson	Appointed 02/12/2024	Committee
7	Jody Margaret Irving	None	Appointed 19/10/2023	Committee
8	Charlotte Strange	Secretary	Appointed 02/12/2024	Committee
9	Lisa Smith	Treasurer	Appointed 02/12/2024	Committee
10	Catherine Piddington	None	Appointed 02/12/2024	Committee
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

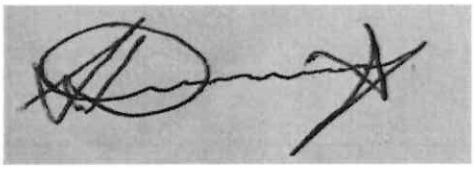
Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Stephen Dunnings	
Position (eg Secretary, Chair, etc)	Chair Person	

Date	15/06/2025

CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name : Woodley Preschool			Charity No (if any)	1035042	
Annual accounts for the period					
Period start date	01/09/2023	To	Period end date	31/08/2024	

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	74	-	-	74	454
Charitable activities	S02	131,065	-	-	131,065	106,304
Other trading activities	S03	1,604	-	-	1,604	1,998
Investments	S04	115	-	-	115	75
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	132,858	-	-	132,858	108,831
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	311	-	-	311	465
Charitable activities	S09	113,038	-	-	113,038	99,591
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	113,349	-	-	113,349	100,056
Net income/(expenditure) before investment gains/(losses)	S13	19,509	-	-	19,509	8,775
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	19,509	-	-	19,509	8,775
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	19,509	-	-	19,509	8,775
Reconciliation of funds:						
Total funds brought forward	S21	36,737	-	-	36,737	27,962
Total funds carried forward	S22	56,246	-	-	56,246	36,737

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	**(Note 15)**	B01	-	-	-	-	-
Tangible assets	**(Note 14)**	B02	991	-	-	991	308
Heritage assets	**(Note 16)**	B03	-	-	-	-	-
Investments	**(Note 17)**	B04	-	-	-	-	-
	Total fixed assets	B05	991	-	-	991	308
Current assets							
Stocks	**(Note 18)**	B06	-	-	-	-	-
Debtors	**(Note 19)**	B07	78	-	-	78	601
Investments	**(Note 17.4)**	B08	-	-	-	-	-
Cash at bank and in hand	**(Note 24)**	B09	57,472	-	-	57,472	38,224
	Total current assets	B10	57,550	-	-	57,550	38,825
Creditors: amounts falling due within one year	**(Note 20)**	B11	2,296	-	-	2,296	2,396
	Net current assets/(liabilities)	B12	55,254	-	-	55,254	36,429
	Total assets less current liabilities	B13	56,245	-	-	56,245	36,737
Creditors: amounts falling due after one year	**(Note 20)**	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	56,245	-	-	56,245	36,737
Funds of the Charity							
Endowment funds	**(Note 27)**	B17	-			-	-
Restricted income funds	**(Note 27)**	B18		-		-	-
Unrestricted funds		B19	56,246		-	56,246	36,737
Revaluation reserve		B20				-	-
	Total funds	B21	56,246	-	-	56,246	36,737

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

Signature	Print Name	Date of approval dd/mm/yyyy

Section C — Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Continuation of policies listed below implemented in 21/22 continuing to drive higher attendance of the preshcool. - Allowing new children to join the preschool throughout the year and particularly in the final term (not typical under previous management) - Reducing number of on-boarding visits from 3 to 1 to reduce number of free hours and increase number of paid/funded hours - Increased the number of key children per staff member from 6 to 9, reducing number of staff required per session (still within legal requirements)***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓

		Yes	No	N/a
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

			Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£25			
	They are valued at cost.		✓		
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5				✓
	They are valued at cost.				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.				✓
	They are valued at cost.				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.				✓

Yes	No	N/a

They are valued at fair value except where they qualify as basic financial instruments.	✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	20	-	-	20	392
	Gift Aid	54	-	-	54	62
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	74	-	-	74	454
Charitable activities:	School fees and grants	125,752	-	-	125,752	103,392
	Trips and events	46	-	-	46	28
	Clothing	35	-	-	35	-
	Snacks & Lunch Club	5,232	-	-	5,232	2,884
	Total	131,065	-	-	131,065	106,304
Other trading activities:	Fayres and events	1,604	-	-	1,604	1,998
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,604	-	-	1,604	1,998
Income from investments:	Interest income	115	-	-	115	75
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	115	-	-	115	75
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		132,858	-	-	132,858	108,831

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 6 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants				-	
	Operating membership schemes and social lotteries				-	
	Staging fundraising events	311			311	465
	HCC Food Vouchers		-			
	Total expenditure on raising funds	311	-	-	311	465
Expenditure on charitable activities	School running costs	112,183	-	-	112,183	98,973
	Trips and events	-	-	-	-	-
	Clothing	117	-	-	117	139
	Snacks/Lunch Club	738	-	-	738	479
	Total expenditure on charitable activities	113,038	-	-	113,038	99,591
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		113,349	-	-	113,349	100,056

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	£	£	£	£	£
Preschool Activity	111,473		1,565	113,038	99,591
Activity 2					
Other					
Total	111,473	-	1,565	113,038	99,591

Prior year expenditure on charitable activities can be analysed as follows:	
Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)	

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Preschool Activity £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Administration	-	1,565		-	1,565	Direct to activity
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	1,565		-	1,565	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Costs are allocated to the activity they relate

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	82,410	74,056
Social security costs	2,688	2,721
Pension costs (defined contribution scheme)	2,169	2,045
Other employee benefits	-	-
Total staff costs	87,267	78,822

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	Not applicable

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	18,357

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	10	10
Governance	1	1
Other	-	-
Total	11	11

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	**Not applicable**
Please state the legal authority or reason for making the payment	**Not applicable**
Please state the amount of the payment (or value of any waiver of a right to an asset)	**Not applicable**

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	**Not applicable**
The nature of the payment (cash, asset etc.)	**Not applicable**
The extent of redundancy funding at the balance sheet date	**Not applicable**
Please state the accounting policy for any redundancy or termination payments	**Not applicable**

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£2,169
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All pension relates to staff who operate the preschool and all allocated against charitable activities

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	**Not applicable**
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	**Not applicable**

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	**Not applicable**

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	10,275	753	2,102	13,130
Additions	-	-	-	1,249	1,249
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	10,275	753	3,351	14,379

14.2 Depreciation and impairments

**Basis	SL or RB	SL	SL	SL	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate		Over life of lease	33%	25%		
At beginning of the year	-	10,275	753	1,794	12,822	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	566	566	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	10,275	753	2,360	13,388	

14.3 Net book value

Net book value at the beginning of the year	-	-	- 0	308	308
Net book value at the end of the year	-	-	- 0	991	991

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	Not applicable

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	Not applicable
the name of independent valuer, if applicable	Not applicable
the methods applied and significant assumptions	Not applicable
the carrying amount that would have been recognised had the assets been carried under the cost model.	Not applicable

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	Not applicable
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	Not applicable
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	Not applicable

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	78	601
Other debtors	-	-
Total	78	601

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,296	2,178	-	-
Taxation and social security	-	-	-	-
Other creditors	-	218	-	-
Total	2,296	2,396	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	650	400
Amounts added in current period	-	650
Amounts released to income from previous periods	- 650	- 400
Balance at the end of the reporting period	-	650

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	57,472	38,224
Other	-	-
Total	57,472	38,224

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy fund	U	To hold funds incase of redundancy	27,000	-	-	-	-	27,000
General fund	U	All other funds	962	108,831	- 100,056	-	-	9,737
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	27,962	108,831	- 100,056	-	-	36,737

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy fund	U	To hold funds incase of redundancy	27,000	-	-	-	-	27,000
General fund	U	All other funds	9,737	132,858	- 113,349	-	-	29,246
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	36,737	132,858	- 113,349	-	-	56,246

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Victoria Wooldridge	Governing document	9,487	97	0	0	14,247
Stacey Sherman	Governing document	18,357	363	0	0	17,805

Please give details of why remuneration or other employment benefits were paid.	After a review of the pre-schools governing document it was determined 5 trustees were required. As such Vicky and Stacey (both managers of the pre-school), volunteered to be additional trustees to make up the required number as there was no further interest from other parents or the local community to join as trustees. Neither Vicky or Stacey hold key roles within the trustees (they are not chair, secretary or treasurer). Payment made to Vicky and Stacey is in relation to their management ativities of the pre-school and not linked to their roles as trustees. All remuneration and pensions paid this year would have been paid regardless of their trustee status
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Woodley Preschool

Independent Examiner's Report to the Trustees
For the Year Ended 31 August 2024

I report to the trustees on my examination of the financial statements of Woodley Preschool (the Charity) for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

Independent Examiner's Statement

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

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

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

S L Corbett 23/6/2025

Sarah Corbett FCA
HJS Accountants Limited
Chartered Accountants
Tagus House
9 Ocean Way
Southampton
Hampshire
England
SO14 3TJ

WOODLEY PRESCHOOL

England & Wales - Charity number 1035042

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 September 2022 To 31 August 2023

Charity name: Woodley Preschool

Charity registration number: 1035042

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	• 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; • 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; • instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have considered guidance issued by the Charity Commission on public benefit and feel the charity meets this guidance.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Thank you for attending our AGM this evening. After a couple of years of change due to staffing changes and global events, this past year has been stable as the whole team have worked hard and settled into their roles for running the preschool and creating a nurturing environment for all of the children who attend. So, a big thank you goes to all of the staff for their hard work! This has led to another successful year with all spaces having been filled, which has helped maintain stability for the preschool financially, especially in the current economic climate of ever rising costs. Thanks to a nomination by a parent last year, the preschool received a grant from the Romsey Round Table, and we have had a positive year of fundraising via various activities such as: Children designed Christmas cards Christmas Fair (with Santa Dash, raffle and stalls) Spring Fair and Wheelathon Mother's Day gifts Summer Raffle End of year teatowels End of year photo's by Lucy The money from fundraising as well as from the grant has helped maintain general supplies and resources that the children

		use on a daily basis as well as providing many opportunities throughout the year such as: New fencing around the mud kitchen play area. And activities through the year, like: the mobile farm visit, Professor Kaos, a clown and closing out the year a subsidised trip to Hillier's in the education areas to do pond dipping and other fun wildlife and nature activities. We are also currently looking into the purchase of a new play structure for the outside play area with some of the money raised last year. Maintaining enough parents on the committee continues to be a problem. We had a small group of parents to help discuss, arrange and run events alongside preschool staff as well as providing baked goods during the last year. We need some more parents as general members for this year, with ideally a prospective Secretary by the end of the year. The committee needs at least 5 members to run, and currently we have 2 staff to help aid in the numbers, but need at least 3 parents to join each year, preferably more

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	This financial year the pre-school has been successful in making a small profit largely linked to the ongoing policies / actions taken in the previous year to drive higher attendance including: • Allowing children to join the pre-school in the final term (not typical under previous management) • Reducing the number of settling in sessions from 3 to 1 to reduce number of free hours and increase number of paid/funded hours • Increased the number of key children per staff member from 6 to 9, reducing number of staff required per session (still within legal requirements)
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The aim of trustees is to build up enough reserves for 3 months of costs as well as to set aside enough funds to cover staff redundancies if the preschool were forced to close.
Amount of reserves held	Para 1.22	£36,737
Reasons for holding zero reserves	Para 1.22	None
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	After some struggles post-Covid, the charity has recovered and is now doing well with most spaces filled and a waiting list of children to call upon should spaces become available The main concern going forwards is the change to the age for entitlement for free child care paired with increase of costs to run the charity including increase to NMW and expected future increases to rent and utilities as a result of inflation. In previous years, some of this increase in cost could be passed to the parents by raising fees but due to changes in free child care entitlement, this will no longer be possible for the preschool. During this year, the cost increases were successfully balanced and managed with increases in income

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	

Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	**Constitution**
How is the charity constituted?	Para 1.25	**Unincorporated association**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Elected by committee at AGM**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The majority of our trustees come from the parents of the children attending the preschool. These are voted in each year at the AGM and have to be re-elected for any additional years. In addition to the parents the committee may vote on other individuals with relevant skills. These are also elected at the AGM. All trustees are DBS checked before they can work on the committee. The charity is also a member of the Pre-School Learning Alliance who help advise on governance issues. The main risk to the charity is going concern. This is impacted by not attracting enough children to attend or changes in legislation restricting or removing the grants for 3 to 5 year olds. We feel this risk is covered through our strong reputation in the local area and links with the infant school we share a site with. The second risk is not meeting the laws and regulations associated with running a pre-school. We have experienced staff who keep up to date with all the latest changes in laws and regulations and ensure we adhere to these.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	

Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Woodley Preschool
Other name the charity uses	
Registered charity number	1035042
Charity's principal address	C/o Cupernham Infant School Bransley Close Romsey SO51 7JT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michael Harvey-Harris	Chairperson	Appointed 03/10/2022	Committee
2	Emma Bundy	Treasurer	Reappointed 03/10/2022	Committee
3	Katy Kilgannon	Secretary	Appointed 31/01/2023	Committee
4	Victoria Wooldridge	None	Appointed 16/05/2022	Committee
5	Stacey Sherman	None	Appointed 16/05/2022	Committee
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Michael James Harvey-Harris	
Position (eg Secretary, Chair, etc)	Chairperson	

Date	27/06/2024

CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name : Woodley Preschool			Charity No (if any)	1035042	
Annual accounts for the period					
Period start date	01/09/2022	To	Period end date	31/08/2023	

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	454	-	-	454	55
Charitable activities	S02	106,304	-	-	106,304	90,002
Other trading activities	S03	1,998	-	-	1,998	1,241
Investments	S04	75	-	-	75	4
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	108,831	-	-	108,831	91,302
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	465	-	-	465	296
Charitable activities	S09	99,591	-	-	99,591	88,132
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	100,056	-	-	100,056	88,428
Net income/(expenditure) before investment gains/(losses)	S13	8,775	-	-	8,775	2,874
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	8,775	-	-	8,775	2,874
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	8,775	-	-	8,775	2,874
Reconciliation of funds:						
Total funds brought forward	S21	27,962	-	-	27,962	25,088
Total funds carried forward	S22	36,737	-	-	36,737	27,962

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	308	-	-	308	562
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	308	-	-	308	562
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	601	-	-	601	1,402
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	38,224	-	-	38,224	26,471
Total current assets	B10	38,825	-	-	38,825	27,873
Creditors: amounts falling due within one year (Note 20)	B11	2,396	-	-	2,396	473
Net current assets/(liabilities)	B12	36,429	-	-	36,429	27,400
Total assets less current liabilities	B13	36,737	-	-	36,737	27,962
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	36,737	-	-	36,737	27,962
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	36,737		-	36,737	27,962
Revaluation reserve	B20				-	-
Total funds	B21	36,737	-	-	36,737	27,962

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

Signature	Print Name	Date of approval dd/mm/yyyy
M. J Harvey Harris	MJ HARVEY HARRIS	27/06/2024

Section C — Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Continuation of policies listed below implemented in 21/22 continuing to drive higher attendance of the preshcool. - Allowing new children to join the preschool throughout the year and particularly in the final term (not typical under previous management) - Reducing number of on-boarding visits from 3 to 1 to reduce number of free hours and increase number of paid/funded hours - increased the number of key children per staff member from 6 to 9, reducing number of staff required per session (still within legal requirements)***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓

		Yes	No	N/a
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£25			
	They are valued at cost.		Yes ✓	No	N/a
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5				✓
	They are valued at cost.				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.				✓
	They are valued at cost.				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.				✓

Yes No N/a

	They are valued at fair value except where they qualify as basic financial instruments.	✓	

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	392	-	-	392	55
	Gift Aid	62	-	-	62	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	454	-	-	454	55
Charitable activities:	School fees and grants	103,392	-	-	103,392	87,704
	Trips and events	28	-	-	28	-
	Clothing	-	-	-	-	763
	Snacks & Lunch Club	2,884	-	-	2,884	1,535
	Total	106,304	-	-	106,304	90,002
Other trading activities:	Fayres and events	1,998	-	-	1,998	1,241
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,998	-	-	1,998	1,241
Income from investments:	Interest income	75	-	-	75	4
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	75	-	-	75	4
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		108,831	-	-	108,831	91,302

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C — Notes to the accounts — (cont)

Note 6 — **Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants				-	
	Operating membership schemes and social lotteries				-	
	Staging fundraising events	465			465	296
	HCC Food Vouchers		-			
	Total expenditure on raising funds	465	-	-	465	296
Expenditure on charitable activities	School running costs	98,973	-	-	98,973	86,779
	Trips and events	-	-	-	-	-
	Clothing	139	-	-	139	927
	Snacks/Lunch Club	479	-	-	479	426
	Total expenditure on charitable activities	99,591	-	-	99,591	88,132
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		100,056	-	-	100,056	88,428

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	£	£	£	£	£
Preschool Activity	98,438		1,153	99,591	88,132
Activity 2					
Other					
Total	98,438	-	1,153	99,591	88,132

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Preschool Activity £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Administration	-	1,153		-	1,153	Direct to activity
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	1,153		-	1,153	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Costs are allocated to the activity they relate

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	74,056	64,220
Social security costs	2,721	2,531
Pension costs (defined contribution scheme)	2,045	1,577
Other employee benefits	-	-
Total staff costs	78,822	68,328

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	Not applicable

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	31,482

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	10	9
Governance	1	1
Other	-	-
Total	11	10

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	**Not applicable**
Please state the legal authority or reason for making the payment	**Not applicable**
Please state the amount of the payment (or value of any waiver of a right to an asset)	**Not applicable**

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	**Not applicable**
The nature of the payment (cash, asset etc.)	**Not applicable**
The extent of redundancy funding at the balance sheet date	**Not applicable**
Please state the accounting policy for any redundancy or termination payments	**Not applicable**

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£2,045
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All pension relates to staff who operate the preschool and all allocated against charitable activities

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	**Not applicable**
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	**Not applicable**

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	**Not applicable**

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	10,275	753	2,102	13,130
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	10,275	753	2,102	13,130

14.2 Depreciation and impairments

**Basis	SL or RB	SL	SL	SL	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate		Over life of lease	33%	25%		
At beginning of the year	-	10,275	753	1,540		12,568
Disposals	-	-	-	-		-
Depreciation	-	-	0	254		254
Impairment	-	-	-	-		-
Transfers*	-	-	-	-		-
At end of the year	-	10,275	753	1,794		12,822

14.3 Net book value

Net book value at the beginning of the year	-	-	-	562	562
Net book value at the end of the year	-	-	- 0	308	308

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	Not applicable

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	Not applicable
the name of independent valuer, if applicable	Not applicable
the methods applied and significant assumptions	Not applicable
the carrying amount that would have been recognised had the assets been carried under the cost model.	Not applicable

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	Not applicable
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	Not applicable
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	Not applicable

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	601	1,402
Other debtors	-	-
Total	601	1,402

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,178	473	-	-
Taxation and social security	-	-	-	-
Other creditors	218	-	-	-
Total	2,396	473	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Income received in relation to admin costs for academic year 2023-2024

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	400	-
Amounts added in current period	650	400
Amounts released to income from previous periods	- 400	-
Balance at the end of the reporting period	650	400

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	38,224	26,471
Other	-	-
Total	38,224	26,471

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy fund	U	To hold funds incase of redundancy	27,000	-	-	-	-	27,000
General fund	U	All other funds	- 1,912	91,302	- 88,428	-	-	962
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	25,088	91,302	- 88,428	-	-	27,962

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy fund	U	To hold funds incase of redundancy	27,000	-	-	-	-	27,000
General fund	U	All other funds	962	108,831	- 100,056	-	-	9,737
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	27,962	108,831	- 100,056	-	-	36,737

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Victoria Wooldridge	Governing document	14,014	233	0	0	14,480
Stacey Sherman	Governing document	17,468	337	0	0	14,869

Please give details of why remuneration or other employment benefits were paid.	After a review of the pre-schools governing document it was determined 5 trustees were required. As such Vicky and Stacey (both managers of the pre-school), volunteered to be additional trustees to make up the required number as there was no further interest from other parents or the local community to join as trustees. Neither Vicky or Stacey hold key roles within the trustees (they are not chair, secretary or treasurer). Payment made to Vicky and Stacey is in relation to their management attivities of the pre-school and not linked to their roles as trustees. All remuneration and pensions paid this year would have been paid regardless of their trustee status
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	*TRUE*

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	*TRUE*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Independent Examiner's Report to the Trustees
For the Year Ended 31 August 2023

I report to the trustees on my examination of the financial statements of Woodley Preschool (the Charity) for the year ended 31 August 2023.

Responsibilities and basis of report

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

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

Independent Examiner's Statement

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

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

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

S L Corbett

.....

Sarah Corbett FCA
HJS Accountants Limited
Chartered Accountants
Tagus House
9 Ocean Way
Southampton
Hampshire
England
SO15 2EA

WOODLEY PRESCHOOL

England & Wales - Charity number 1035042

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 September 2021 To 31 August 2022

Charity name: Woodley Preschool

Charity registration number: 1035042

Objectives and Activities

	SORP reference	
Summary of the purposes of the Charity as set out in its governing document	Para 1.17	The aims of the Pre-School are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	• 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; • 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; • instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have considered guidance issued by the Charity Commission on public benefit and feel the Charity meets this guidance.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the Charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	This year has seen a lot of changes as we have had new Pre-School managers and new staff members including a new finance administrator. It was also the first full academic year since the pandemic, so we have been getting used to new and old systems. Nonetheless, the Pre-School has been very successful this year, filling all the spaces for children whereas in the previous year our numbers were lower than we would have liked. Therefore we are in a better position financially going forward. The Pre-School received a £500 grant at the beginning of the year which we have used to make big improvements to the outdoor area which the children have loved making use of this year. There have also been some great fun opportunities for the children at the Pre-School such as the visiting farm. For the committee, the main concern has been lack of committee members, meaning it has been difficult to run the events that we would usually do. We had good success with the Wheelathon in May and raffles at Christmas and for Mothers Day, but were unable to support events such as a Christmas fair which we have done in previous years. We require 5 trustees and therefore made the decision to take on two members of staff as committee members due to low numbers, hopefully this will mean that we have enough trustees going forward without having to recruit five new people each year.

		Resignation of current committee - Ellie, Emma and Hannah stepping down Nomination of new trustees for the following roles: - Secretary - Katie Baker - Nominated VW, Seconded SS - Treasurer - Jade Liney - Nominated EB, Seconded HH - Chair - Michael Harvey-Harris - Nominated EB, Seconded HH

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the Charity's financial position at the end of the period	Para 1.21	This financial year the Pre-School has been successful in making a small surplus. There have been a number of initiatives enacted by the Pre-School managers to encourage more sessions and children including: • Allowing children to join the Pre-School in the final term (not typical under previous management) • Reducing the number of settling in sessions from 3 to 1 to reduce number of free hours and increase number of paid/funded hours • Increased the number of key children per staff member from 6 to 9, reducing number of staff required per session (still within legal requirements)
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The aim of trustees is to build up enough reserves for 3 months of costs as well as to set aside enough funds to cover staff redundancies if the Pre-School were forced to close.
Amount of reserves held	Para 1.22	£27,962
Reasons for holding zero reserves	Para 1.22	None
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the Charity continuing as a going concern	Para 1.23	After some struggles post-Covid, the Charity has recovered and is now doing well with most spaces filled and a waiting list of children to call upon should spaces become available The main concern going forwards is the increase of costs to run the Charity including increase to NMW and expected future increases to rent and utilities as a result of inflation. Some of this increase in cost can be passed to the parents by raising fees although this has to be balanced and not make the Pre-School unaffordable. The biggest impact will be the increases in funding the Pre-School is entitled to. During this year, the cost increases were successfully balanced and managed with increases in income

Additional information (optional)
You may choose to include further statements where relevant about:

The Charity's principal sources of funds (including any fundraising)	Para 1.47	

Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the Charity	Para 1.46	
Other		

Structure, Governance and Management

Description of Charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	**Constitution**
How is the Charity constituted? (e.g unincorporated association, CIO)	Para 1.25	**Unincorporated association**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Elected by committee at AGM**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The majority of our trustees come from the parents of the children attending the Pre-School. These are voted in each year at the AGM and have to be re-elected for any additional years. In addition to the parents the committee may vote on other individuals with relevant skills. These are also elected at the AGM. All trustees are DBS checked before they can work on the committee. The Charity is also a member of the Pre-School Learning Alliance who help advise on governance issues. The main risk to the Charity is going concern. This is impacted by not attracting enough children to attend or changes in legislation restricting or removing the grants for 3 to 5 year olds. We feel this risk is covered through our strong reputation in the local area and links with the infant school we share a site with. The second risk is not meeting the laws and regulations associated with running a Pre-School. We have experienced staff who keep up to date with all the latest changes in laws and regulations and ensure we adhere to these.
The Charity's organisational structure and any wider network with which the Charity works	Para 1.51	

Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Woodley Preschool
Other name the Charity uses	
Registered Charity number	1035042
Charity's principal address	C/o Cupernham Infant School Bransley Close Romsey SO51 7JT

Names of the Charity trustees who manage the Charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Hannah Hughes	Treasurer	Reappointed 04/10/2021	Committee
2	Emma Bundy	Chairperson	Reappointed 04/10/2021	Committee
3	Eleanor Morgan	Secretary	Appointed 04/10/2021	Committee
4	Victoria Wooldridge	None	Appointed 16/05/2022	Committee
5	Stacey Sherman	None	Appointed 16/05/2022	Committee
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the Charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the Charity on whose behalf the assets are held and how this falls within the custodian Charity's objects	
Details of arrangements for safe custody and segregation of such assets from the Charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the Charity's trustees

Signature(s)		
Full name(s)	Michael James Harvey-Harris	
Position (eg Secretary, Chair, etc)	Chairperson	

Date	26/06/2023

CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name : Woodley Preschool			Charity No (if any)	1035042	
Annual accounts for the period					
Period start date	01/09/2021	To	Period end date	31/08/2022	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	55	-	-	55	301
Charitable activities	S02	90,002	-	-	90,002	74,545
Other trading activities	S03	1,241	-	-	1,241	2,610
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	4	-	-	4	-
Total	S07	91,302	-	-	91,302	77,456
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	296	-	-	296	335
Charitable activities	S09	88,132	-	-	88,132	89,409
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	88,428	-	-	88,428	89,744
Net income/(expenditure) before investment gains/(losses)	S13	2,874	-	-	2,874	(12,288)
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	2,874	-	-	2,874	(12,288)
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	2,874	-	-	2,874	(12,288)
Reconciliation of funds:						
Total funds brought forward	S21	25,088	-	-	25,088	37,376
Total funds carried forward	S22	27,962	-	-	27,962	25,088

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets			F01	F02	F03	F04	F05
Intangible assets	**(Note 15)**	B01	-	-	-	-	-
Tangible assets	**(Note 14)**	B02	562	-	-	562	695
Heritage assets	**(Note 16)**	B03	-	-	-	-	-
Investments	**(Note 17)**	B04	-	-	-	-	-
	Total fixed assets	B05	562	-	-	562	695
Current assets							
Stocks	**(Note 18)**	B06	-	-	-	-	-
Debtors	**(Note 19)**	B07	1,402	-	-	1,402	-
Investments	**(Note 17.4)**	B08	-	-	-	-	-
Cash at bank and in hand	**(Note 24)**	B09	26,471	-	-	26,471	26,170
	Total current assets	B10	27,873	-	-	27,873	26,170
Creditors: amounts falling due within one year	**(Note 20)**	B11	473	-	-	473	1,777
	Net current assets/(liabilities)	B12	27,400	-	-	27,400	24,393
	Total assets less current liabilities	B13	27,962	-	-	27,962	25,088
Creditors: amounts falling due after one year	**(Note 20)**	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	27,962	-	-	27,962	25,088
Funds of the Charity							
Endowment funds	**(Note 27)**	B17	-			-	-
Restricted income funds	**(Note 27)**	B18		-		-	-
Unrestricted funds		B19	27,962		-	27,962	25,088
Revaluation reserve		B20				-	-
	Total funds	B21	27,962	-	-	27,962	25,088

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

Signature	Print Name	Date of approval dd/mm/yyyy
M.J Harvey Harris	M J HARVEY-HARRIS	26/06/2023

Section C — Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***After a difficult year in 20/21 due to the impact of Coronavirus, under new management the preschool has managed to make a small profit in 21/22. This was linked to higher attendance of the preschool throughout the year (vs 20/21 due to Covid) but was also a direct result of changes to policies made by the new management including but not limited to: - Allowing new children to join the preschool throughout the year and particularly in the final term (not typical under previous management) - Reducing number of on-boarding visits from 3 to 1 to reduce number of free hours and increase number of paid/funded hours - Increased the number of key children per staff member from 6 to 9, reducing number of staff required per session (still within legal requirements)***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

			Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£25			
	They are valued at cost.		✓		
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5				✓
	They are valued at cost.				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.				✓
	They are valued at cost.				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		✓		

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	55	-	-	55	-
	Gift Aid	-	-	-	-	242
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	59
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	55	-	-	55	301
Charitable activities:	School fees and grants	87,704	-	-	87,704	73,553
	Trips and events	-	-	-	-	-
	Clothing	763	-	-	763	262
	Snacks & Lunch Club	1,535	-	-	1,535	730
	Total	90,002	-	-	90,001	74,545
Other trading activities:	Fayres and events	1,241	-	-	1,241	2,610
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,241	-	-	1,241	2,610
Income from investments:	Interest income	4	-	-	4	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	4	-	-	4	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		91,302	-	-	91,302	77,456

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C — Notes to the accounts (cont)

Note 6 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants				-	
	Operating membership schemes and social lotteries				-	
	Staging fundraising events	296			296	335
	HCC Food Vouchers		-			
	Total expenditure on raising funds	296	-	-	296	335
Expenditure on charitable activities	School running costs	86,779	-	-	86,779	88,479
	Trips and events	-	-	-	-	-
	Clothing	927	-	-	927	663
	Snacks/Lunch Club	426	-	-	426	267
	Total expenditure on charitable activities	88,132	-	-	88,132	89,409
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		88,428	-	-	88,428	89,744

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	£	£	£	£	£
Preschool Activity	86,798		1,334	88,132	89,409
Activity 2					
Other					
Total	86,798	-	1,334	88,132	89,409

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Preschool Activity £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Administration	-	1,334		-	1,334	Direct to activity
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	1,334		-	1,334	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Costs are allocated to the activity they relate

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	68,328	71,000
Social security costs	-	-
Pension costs (defined contribution scheme)	-	
Other employee benefits	-	-
Total staff costs	68,328	71,000

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	Not applicable

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	28,857.60

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	9	10
Governance	1	1
Other	-	-
Total	10	11

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	**Not applicable**
Please state the legal authority or reason for making the payment	**Not applicable**
Please state the amount of the payment (or value of any waiver of a right to an asset)	**Not applicable**

11.4 Redundancy payments
Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	**Not applicable**
The nature of the payment (cash, asset etc.)	**Not applicable**
The extent of redundancy funding at the balance sheet date	**Not applicable**
Please state the accounting policy for any redundancy or termination payments	**Not applicable**

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£1,577
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All pension relates to staff who operate the preschool and all allocated against charitable activities

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	**Not applicable**
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	**Not applicable**

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	**Not applicable**

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	10,275	753	1,884	12,912
Additions	-	-	-	218	218
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	10,275	753	2,102	13,130

14.2 Depreciation and impairments

**Basis	SL or RB	SL	SL	SL	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate		Over life of lease	33%	25%		
At beginning of the year	-	10,275	743	1,198		12,216
Disposals	-	-	-	-		-
Depreciation	-	-	10	342		352
Impairment	-	-	-	-		-
Transfers*	-	-	-	-		-
At end of the year	-	10,275	753	1,540		12,568

14.3 Net book value

Net book value at the beginning of the year	-	-	10	686	695
Net book value at the end of the year	-	-	0	562	562

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	Not applicable

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	Not applicable
the name of independent valuer, if applicable	Not applicable
the methods applied and significant assumptions	Not applicable
the carrying amount that would have been recognised had the assets been carried under the cost model.	Not applicable

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	Not applicable
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	Not applicable
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	Not applicable

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	1,402	-
Other debtors	-	-
Total	1,402	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	473	1,777	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	473	1,777	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Income received in relation to admin costs for academic year 2022-2023

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	400	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	400	-

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	26,471	26,170
Other	-	-
Total	26,471	26,170

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy fund	U	To hold funds incase of redundancy	27,000	-	-	-	-	27,000
General fund	U	All other funds	10,376	77,456	- 89,744	-	-	- 1,912
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	37,376	77,456	- 89,744	-	-	25,088

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy fund	U	To hold funds incase of redundancy	27,000	-	-	-	-	27,000
General fund	U	All other funds	- 1,912	91,302	- 88,428	-	-	962
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	25,088	91,302	- 88,428	-	-	27,962

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Victoria Wooldridge	Governing document	14,239.72	240.02	0.00	0.00	0.00
Stacey Sherman	Governing document	14,617.88	251.36	0.00	0.00	0.00

Please give details of why remuneration or other employment benefits were paid.	After a review of the pre-schools governing document it was determined 5 trustees were required. As such Vicky and Stacey (both managers of the pre-school), volunteered to be additional trustees to make up the required number as there was no further interest from other parents or the local community to join as trustees. Neither Vicky or Stacey hold key roles within the trustees (they are not chair, secretary or treasurer). Payment made to Vicky and Stacey is in relation to their management ativities of the pre-school and not linked to their roles as trustees. All remuneration and pensions paid this year would have been paid regardless of their trustee status
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Woodley Preschool

Independent Examiner's Report to the Trustees
For the Year Ended 31 August 2022

I report to the trustees on my examination of the financial statements of Woodley Preschool (the Charity) for the year ended 31 August 2022.

Responsibilities and basis of report

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

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

Independent Examiner's Statement

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

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

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

.....

Angela Trainor FCCA
HJS Accountants Limited
Chartered Accountants
Tagus House
9 Ocean Way
Southampton
Hampshire
England
SO15 2EA

26/05/23

WOODLEY PRESCHOOL

England & Wales - Charity number 1035042

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 September 2020 To 31 August 2021

Charity name: Woodley Preschool

Charity registration number: 1035042

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	• 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; • 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; • instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have considered guidance issued by the Charity Commission on public benefit and feel the charity meets this guidance.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Thank you everyone for coming and it is great to see everyone in person for a change. This year has been a difficult one for many reasons so first off I would like to say thank you to everyone - the staff for their hard work and dedication to the children and families of the preschool, and the committee for all their support and the time they have given this year. Thank you also to Sarah for working so hard this year, helping to arrange the furlough of the staff and keeping everything in check. Sarah is leaving at the end of this month and she will be very missed as she does such lot for us but I'm sure her replacement Kirby will have been brilliantly trained up to take over the job. Of course this year has been difficult due to covid so I really appreciate what the staff have done to keep everyone safe - the preschool did not have to close at all due to outbreaks which is great. It has also been a difficult year for staffing as we had the resignation of Jane, Julie and Sue to navigate. However, I am very excited about the fresh start we have with new managers, new staff, the new early years framework, new hours and offering of all day sessions. There are so many positive changes which will hopefully make this year better than last! We had a total of 43 children on roll last year, which is lower than usual but that was to be expected. EYPP (Early Years Pupil Premium) was used for resources for the preschool including: Sensory items A whiteboard Sleeping chairs for all day children Room dividers In terms of fundraising, we had a lot of success with the Mothers Day Hamper, the Summer Raffle, tote bags and the Wheelathon. So well

		done and thank you to everyone who was involved in those, although fundraising was certainly more difficult this year we have done a fantastic job. STAFF CHANGES - resignation of Therese, Charlene, Jane Vamplew, Julie Clark, Sue Michelas - Promotion of Vicky Wooldridge and Stacey Sherman to lead practitioners - Hiring of Julie and Tassie

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	This financial year the preschool faced post lockdown challenges around children not returning due to fears around COVID. The financial gain made by the previous year was used to keep the preschool open this year. Due to the impact of the coronavirus on the numbers of children attending preschool. The Trustees are continuing to control overheads through budgeting. They are also focusing much more on advertising free spaces in the preschool and now offer all day sessions to increase numbers of children attending and increase income.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The aim of trustees is to build up enough reserves for 3 months of costs as well as to set aside enough funds to cover staff redundancies if the preschool were forced to close.
Amount of reserves held	Para 1.22	£25,088
Reasons for holding zero reserves	Para 1.22	None
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The charity made a loss this year due to the coronavirus, numbers of children attending were lower than pre-covid so there is some uncertainty around the charity being a going concern. The Trustees are advertising locally and the preschool are now offering parents all day sessions rather than just 3 hour sessions. Also, the preschool have reduced the number of settling in sessions required to enable children to attend their sessions earlier There is a focus on income forecasting to ensure spaces can be advertised and offered to parents and externally earlier. There is continued emphasis on cost savings and sign off controls around large purchases are being reviewed.

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	

Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	**Constitution**
How is the charity constituted?	Para 1.25	**Unincorporated association**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Elected by committee at AGM**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The majority of our trustees come from the parents of the children attending the preschool. These are voted in each year at the AGM and have to be re-elected for any additional years. In addition to the parents the committee may vote on other individuals with relevant skills. These are also elected at the AGM. All trustees are DBS checked before they can work on the committee. The charity is also a member of the Pre-School Learning Alliance who help advise on governance issues. The main risk to the charity is going concern. This is impacted by not attracting enough children to attend or changes in legislation restricting or removing the grants for 3 to 5 year olds. We feel this risk is covered through our strong reputation in the local area and links with the infant school we share a site with. The second risk is not meeting the laws and regulations associated with running a pre-school. We have experienced staff who keep up to date with all the latest changes in laws and regulations and ensure we adhere to these.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	

Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Woodley Preschool
Other name the charity uses	
Registered charity number	1035042
Charity's principal address	C/o Cupernham Infant School Bransley Close Romsey SO51 7JT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Hannah Hughes	Treasurer	Reappointed 04/10/2021	Committee
2	Natasha Campbell	Secretary	Resigned 04/10/2021	Committee
3	Emma Bundy	Chairperson	Reappointed 04/10/2021	Committee
4	Eleanor Morgan	Secretary	Appointed 04/10/2021	Committee
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	
Full name(s)	EMMA ROSE BUNDY
Position (eg Secretary, Chair, etc)	CHAIR
Date	23.05.~~200~~2022

CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name : Woodley Preschool			Charity No (if any)	1035042
Annual accounts for the period				
Period start date	01/09/2020	To	Period end date	31/08/2021

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	301	-	-	301	133
Charitable activities	S02	74,545	-	-	74,545	96,559
Other trading activities	S03	2,610	-	-	2,610	3,158
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	77,456	-	-	77,456	99,850
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	335	-	-	335	647
Charitable activities	S09	89,409	-	-	89,409	90,017
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	89,744	-	-	89,744	90,664
Net income/(expenditure) before investment gains/(losses)	S13	(12,288)	-	-	(12,288)	9,186
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	(12,288)	-	-	(12,288)	9,186
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	(12,288)	-	-	(12,288)	9,186
Reconciliation of funds:						
Total funds brought forward	S21	37,376	-	-	37,376	28,190
Total funds carried forward	S22	25,088	-	-	25,088	37,376

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets			F01	F02	F03	F04	F05
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	695	-	-	695	197
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	695	-	-	695	197
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	26,170	-	-	26,170	42,227
Total current assets		B10	26,170	-	-	26,170	42,227
Creditors: amounts falling due within one year	(Note 20)	B11	1,777	-	-	1,777	5,048
Net current assets/(liabilities)		B12	24,393	-	-	24,393	37,179
Total assets less current liabilities		B13	25,088	-	-	25,088	37,376
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	25,088	-	-	25,088	37,376
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19	25,088		-	25,088	37,376
Revaluation reserve		B20				-	
Total funds		B21	25,088	-	-	25,088	37,376

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

Signature	Print Name	Date of approval dd/mm/yyyy
	EMMA BUNDY	23.05.2022

Section C Notes to the accounts

Note 1 **Basis of preparation**

***This section should be completed by all charities*.**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***The Coronavirus has impacted the number of children attending preschool. The profit from the previous academic year has been used to enable the preschool to remain open. The trustees are continuing to put procedures in place to ensure the charity will continue to remain a going concern.***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓

		Yes	No	N/a
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

			Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£25			
	They are valued at cost.		✓		
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5				✓
	They are valued at cost.				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.				✓
	They are valued at cost.				✓

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C — Notes to the accounts — (cont)

Note 3 — **Analysis of income**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	52
	Gift Aid	242	-	-	242	81
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	59	-	-	59	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	301	-	-	301	133
Charitable activities:	School fees and grants	73,553	-	-	73,553	95,525
	Trips and events	-	-	-	-	-
	Clothing	262	-	-	262	384
	Snacks	730	-	-	730	650
	Total	74,545	-	-	74,545	96,559
Other trading activities:	Fayres and events	2,610	-	-	2,610	3,158
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	2,610	-	-	2,610	3,158
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		77,456	-	-	77,456	99,850

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants				-	
	Operating membership schemes and social lotteries				-	
	Staging fundraising events	335			335	647
	HCC Food Vouchers		-			
	Total expenditure on raising funds	335	-	-	335	647
Expenditure on charitable activities	School running costs	88,479	-	-	88,479	89,196
	Trips and events	-	-	-	-	-
	Clothing	663	-	-	663	511
	Snacks	267	-	-	267	310
	Total expenditure on charitable activities	89,409	-	-	89,409	90,017
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		89,744	-	-	89,744	90,664

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	£	£	£	£	£
Preschool Activity	88,479		930	89,409	90,017
Activity 2					
Other					
Total	88,479	-	930	89,409	90,017

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Preschool Activity £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Administration	-	931		-	931	Direct to activity
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	931		-	931	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Costs are allocated to the activity they relate

Section C Notes to the accounts (cont)

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	71,000	71,559
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	71,000	71,559

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	Not applicable

Band	Number of employees
£60,000 to £69,999	0
£[illegible]0 to £79,999	0
£[illegible]0 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	Total management personnel remuneration is £27,944

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	10	12
Governance	1	1
Other	-	-
Total	11	13

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

P[illegible]e explain the nature of the p[illegible]nt	Not applicable
Please state the legal authority or reason for making the payment	Not applicable
Please state the amount of the payment (or value of any waiver of a right to an asset)	Not applicable

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	Not applicable
The nature of the payment (cash, asset etc.)	Not applicable
The extent of redundancy funding at the balance sheet date	Not applicable
Please state the accounting policy for any redundancy or termination payments	Not applicable

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£1,237
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All pension relates to staff who operate the preschool and all allocated against charitable activities

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	Not applicable
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	Not applicable

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	Not applicable

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	10,275	753	1,088	12,116
Additions	-	-	-	795	795
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	10,275	753	1,883	12,911

14.2 Depreciation and impairments

**Basis	SL or RB	SL	SL	SL	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate		Over life of lease	33%	25%		
At beginning of the year	-	10,275	733	911	11,919	
Disposals	-	-	-	-	-	
Depreciation	-	-	10	287	297	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	10,275	743	1,198	12,216	

14.3 Net book value

Net book value at the beginning of the year	-	-	20	177	197
Net book value at the end of the year	-	-	10	685	695

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	**Not applicable**

14.5 Revaluation

If accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	**Not applicable**
the name of independent valuer, if applicable	**Not applicable**
the methods applied and significant assumptions	**Not applicable**
the carrying amount that would have been recognised had the assets been carried under the cost model.	**Not applicable**

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	**Not applicable**
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	**Not applicable**
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	**Not applicable**

* *The "transfers" row is for movements between fixed asset categories*

** *Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total		

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,777	5,048	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	1,777	5,048	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	17
Amounts added in current period	-	4,916
Amounts released to income from previous periods	-	17
Balance at the end of the reporting period	-	4,950

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	26,170	42,227
Other	-	-
Total	26,170	42,227

Section C Notes to the accounts (cont)

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy fund	U	To hold funds incase of redundancy	23,000	-	-	4,000	-	27,000
General fund	U	All other funds	5,190	99,850	- 90,664	- 4,000	-	10,376
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	28,190	99,850	- 90,664	-	-	37,376

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy fund	U	To hold funds incase of redundancy	27,000	-	-	-	-	27,000
General fund	U	All other funds	10,376	77,456	- 89,744	-	-	- 1,912
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	37,376	77,456	- 89,744	-	-	25,088

Woodley Preschool

Independent Examiner's Report to the Trustees
For the Year Ended 31 August 2020

I report to the trustees on my examination of the financial statements of Woodley Preschool (the Charity) for the year ended 31 August 2020.

Responsibilities and basis of report

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

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

Independent Examiner's Statement

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

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

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

.....

Angela Trainor FCCA
HJS Accountants Limited
Chartered Accountants
12-14 Carlton Place
Southampton
Hampshire
England
SO15 2EA

26/5/2022

WOODLEY PRESCHOOL

England & Wales - Charity number 1035042

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 September 2019 To 31 August 2020

Charity name: Woodley Preschool

Charity registration number: 1035042

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	• 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; • 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; • instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have considered guidance issued by the Charity Commission on public benefit and feel the charity meets this guidance.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We had a total of 63 children on roll last year, which was very good. Of which, 5 children were eligible for EYPP (Early Years Pupil Premium) which was used for purchasing some new resources for the pre-school including:- in-house training for staff, a bubble machine, bunting, recycling books, posters, a bin, wipeable mats for the children to sit on (specifically purchased due to Covid) and 2 rugs. Due to ever increasing costs and expenses that cannot be fulfilled through funding and fees this year we have increased the fees to £16.50 per session. Snack fees have increased also. There have been no 'significant' purchases with the fundraising money this year due to Covid and during these unprecedented times we have prioritised the money for additional hygiene costs; keeping the pre-school safe and clean during Covid. We have re-applied for the Waitrose and have applied for the Coop community grants. If we are successful, we should hear from Coop by the end of October. Waitrose continues throughout the year. We applied for the grants to enable us to replace the outdoor soft surface flooring. The committee have held the following fundraisers: • Bake Sale • Selling Christmas cards made by the children,

		• The Christmas Fair, • Children's Christmas Party with Scotty the clown, • 3 x Bags2school collection (one included the community) • Media sale -collecting books, DVDs and CDs to ziffit and Music Magpie • Mothers' Day and Fathers' Day Hampers • Selling 100 tea towels with children's portraits • Virtual Wheelathon, • Activity packs and make a musical instrument competition during lockdown. We were also very grateful to the local businesses who supported our fundraising with donations for the raffles including the following: Paulton's Park, Waitrose, Finkley Down Farm, Longdown Dairy Farm and many more. STAFF CHANGES – During lockdown all staff, except the Team Leaders and Finance Administrator, were furloughed.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	This financial year saw the charity face their biggest challenge the Coronavirus. The preschool was closed during lockdown with staff furloughed. The financial year ended in a surplus due to the extra support from the Government to continue paying childcare funding and the Job Retention Scheme which we were allowed to claim for fee-paying income. Due to the impact of the coronavirus on the number of children attending preschool, the Trustees are continuing to control overheads through budgeting. But also, they are focusing much more on advertising free spaces in the preschool to increase numbers of children attending and increase income.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The aim of trustees is to build up enough reserves for 3 months of costs as well as to set aside enough funds to cover staff redundancies if the preschool were forced to close.
Amount of reserves held	Para 1.22	£37,376
Reasons for holding zero reserves	Para 1.22	None
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Although the charity made a surplus this year. Due to the coronavirus, the number of children attending is low so there is some uncertainty around the charity being a going concern. This will become more of a concern if the Government stop their current funding Covid top up scheme which they have put in place to help preschools and childcare settings stay open during these unprecedented times. The Trustees are advertising locally and serious discussions are being held around offering parents all day sessions rather than just for 3 hour sessions. There is a focus on income forecasting to ensure spaces can be advertised and offered to parents and externally earlier. There is continued emphasis on cost savings.

Additional information (optional)
You may choose to include further statements where relevant about:

	Para 1.47	

The charity's principal sources of funds (including any fundraising)		
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	**Constitution**
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	**Unincorporated association**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Elected by committee at AGM**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The majority of our trustees come from the parents of the children attending the preschool. These are voted in each year at the AGM and have to be re-elected for any additional years. In addition to the parents the committee may vote on other individuals with relevant skills. These are also elected at the AGM. All trustees are DBS checked before they can work on the committee. The charity is also a member of the Pre-School Learning Alliance who help advise on governance issues. The main risk to the charity is going concern. This is impacted by not attracting enough children to attend or changes in legislation restricting or removing the grants for 3 to 5 year olds. We feel this risk is covered through our strong reputation in the local area and links with the infant school we share a site with. The second risk is not meeting the laws and regulations associated with running a pre-school. We have experienced staff who keep up to date with all the latest changes in laws and regulations and ensure we adhere to these.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	

Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Woodley Preschool
Other name the charity uses	
Registered charity number	1035042
Charity's principal address	C/o Cupernham Infant School Bransley Close Romsey SO51 7JT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tina Wright	Chairperson	Resigned 07/10/2020	Committee
2	Gillian Whitfield	Vice Chairperson	Resigned 03/10/2019	Committee
3	Hannah Hughes	Treasurer	Resigned 03/10/2019	Committee
4	Natalie Fryer	Secretary	Resigned 03/10/2019	Committee
5	Sarah Muir	Treasurer	Resigned 07/10/2020	Committee
6	Hannah Hughes	Treasurer	Appointed 03/10/2019	Committee
7	Natasha Campbell	Secretary	Appointed 07/10/2020	Committee
8	Emma Bundy	Co-chairperson	Appointed 07/10/2020	Committee
9	Kayleigh Lee	Co-chairperson	Appointed 07/10/2020	Committee
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		M M Hughes
Full name(s)	NATASHA CAMPBELL	HANNAH HUGHES
Position (eg Secretary, Chair, etc)	SECRETARY	Treasurer

Date	24/6/21

CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name : Woodley Preschool			Charity No (if any)	1035042
Annual accounts for the period				
Period start date	01/09/2019	To	Period end date	31/08/2020

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	133	-	-	133	245
Charitable activities	S02	96,559	-	-	96,559	92,103
Other trading activities	S03	3,158	-	-	3,158	3,024
Investments	S04	-	-		-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	99,850	-	-	99,850	95,372
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	647	-	-	647	1,053
Charitable activities	S09	90,017	-	-	90,017	95,182
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	90,664	-	-	90,664	96,235
Net income/(expenditure) before investment gains/(losses)	S13	9,186	-	-	9,186	(863)
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	9,186	-	-	9,186	(863)
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	9,186	-	-	9,186	(863)
Reconciliation of funds:						
Total funds brought forward	S21	28,190	-	-	28,190	29,053
Total funds carried forward	S22	37,376	-	-	37,376	28,190

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	**(Note 15)**	B01	-	-	-	-	-
Tangible assets	**(Note 14)**	B02	197	-	-	197	379
Heritage assets	**(Note 16)**	B03	-	-	-	-	-
Investments	**(Note 17)**	B04	-	-	-	-	-
	Total fixed assets	B05	197	-	-	197	379
Current assets							
Stocks	**(Note 18)**	B06	-	-	-	-	-
Debtors	**(Note 19)**	B07	-	-	-	-	25
Investments	**(Note 17.4)**	B08	-	-	-	-	-
Cash at bank and in hand	**(Note 24)**	B09	42,227	-	-	42,227	28,890
	Total current assets	B10	42,227	-	-	42,227	28,915
Creditors: amounts falling due within one year	**(Note 20)**	B11	5,048	-	-	5,048	1,104
	Net current assets/(liabilities)	B12	37,179	-	-	37,179	27,811
	Total assets less current liabilities	B13	37,376	-	-	37,376	28,190
Creditors: amounts falling due after one year	**(Note 20)**	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
	Total net assets or liabilities	B16	37,376	-	-	37,376	28,190
Funds of the Charity							
Endowment funds	**(Note 27)**	B17	-			-	-
Restricted income funds	**(Note 27)**	B18		-		-	-
Unrestricted funds		B19	37,376		-	37,376	28,190
Revaluation reserve		B20				-	
	Total funds	B21	37,376	-	-	37,376	28,190

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

Signature	Print Name	Date of approval dd/mm/yyyy
	NATASHA CAMPBELL	24/6/21
HMHughes	HANNAH HUGHES	24/6/21

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***The Coronavirus has impacted the number of children attending preschool. The Government funding schemes to support the childcare settings during this difficult time haas enabled the preschool to continue to stay open. The trustees are continuing to put procedures in place to ensure the charity will continue to remain a going concern.***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.			✓
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

			Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£25			
	They are valued at cost.		✓		
	The depreciation rates and methods used are disclosed in note 9.2.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5				✓
	They are valued at cost.				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.				✓
	They are valued at cost.				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		✓		

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	52	-	-	52	-
	Gift Aid	81	-	-	81	245
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	133	-	-	133	245
Charitable activities:	School fees and grants	95,525	-	-	95,525	90,602
	Trips and events	-	-	-	-	310
	Clothing	384	-	-	384	420
	Snacks	650	-	-	650	771
	Total	96,559	-	-	96,559	92,103
Other trading activities:	Fayres and events	3,158	-	-	3,158	3,024
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	3,158	-	-	3,158	3,024
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		99,850	-	-	99,850	95,372

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 6 Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants				-	
	Operating membership schemes and social lotteries				-	
	Staging fundraising events	647			647	1,053
		-	-	-	-	-
	Total expenditure on raising funds	647	-	-	647	1,053
Expenditure on charitable activities	School running costs	89,196	-	-	89,196	93,709
	Trips and events	-	-	-	-	314
	Clothing	511	-	-	511	544
	Snacks	310	-	-	310	615
	Total expenditure on charitable activities	90,017	-	-	90,017	95,182
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		90,664	-	-	90,664	96,235

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	£	£	£	£	£
Preschool Activity	89,633		384	90,017	95,182
Activity 2					
Other					
Total	89,633	-	384	90,017	95,182

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds £	Preschool Activity £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Administration	-	384		-	384	Direct to activity
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	384		-	384	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Costs are allocated to the activity they relate

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	71,559	74,805
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	71,559	74,805

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	Not applicable

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity	Total management personnel remuneration is £27,334

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	12	12
Governance	1	1
Other	-	-
Total	13	13

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	**Not applicable**
Please state the legal authority or reason for making the payment	**Not applicable**
Please state the amount of the payment (or value of any waiver of a right to an asset)	**Not applicable**

11.4 Redundancy payments
Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	**Not applicable**
The nature of the payment (cash, asset etc.)	**Not applicable**
The extent of redundancy funding at the balance sheet date	**Not applicable**
Please state the accounting policy for any redundancy or termination payments	**Not applicable**

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	**£1,197**
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	**All pension relates to staff who operate the preschool and all allocated against charitable activities**

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that altough the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	**Not applicable**
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	**Not applicable**

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	**Not applicable**

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	10,275	723	1,088	12,086
Additions	-	-	30	-	30
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	10,275	753	1,088	12,116

14.2 Depreciation and impairments

**Basis	SL or RB	SL	SL	SL	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate		Over life of lease	33%	25%		
At beginning of the year	-	10,275	718	714	11,707	
Disposals	-	-	-	-	-	
Depreciation	-	-	15	197	212	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	10,275	733	911	11,919	

14.3 Net book value

Net book value at the beginning of the year	-	-	5	374	379
Net book value at the end of the year	-	-	20	177	197

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	**Not applicable**

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	**Not applicable**
the name of independent valuer, if applicable	**Not applicable**
the methods applied and significant assumptions	**Not applicable**
the carrying amount that would have been recognised had the assets been carried under the cost model.	**Not applicable**

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	**Not applicable**
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	**Not applicable**
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	**Not applicable**

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	25
Other debtors	-	-
Total	-	25

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	5,048	1,104	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	5,048	1,104	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

£18 fees for snack, £4,645.01 Government funding and £253 fees paid early for 20/21 financial year which have been deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	17	135
Amounts added in current period	4,916	17
Amounts released to income from previous periods	- 17	- 135
Balance at the end of the reporting period	4,916	17

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	42,227	28,890
Other	-	-
Total	42,227	28,890

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy fund	U	To hold funds incase of redundancy	23,000	-	-	4,000	-	27,000
General fund	U	All other funds	5,190	99,850	- 90,664	- 4,000	-	10,376
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	28,190	99,850	- 90,664	-	-	37,376

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Redundancy fund	U	To hold funds incase of redundancy	23,000	-	-	-	-	23,000
General fund	U	All other funds	6,053	95,372	- 96,235	-	-	5,190
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	29,053	95,372	- 96,235	-	-	28,190

Independent Examiner's Report to the Trustees
For the Year Ended 31 August 2020

I report to the trustees on my examination of the financial statements of Woodley Preschool (the Charity) for the year ended 31 August 2020.

Responsibilities and basis of report

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

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

Independent Examiner's Statement

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

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

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

.....

Angela Trainor FCCA
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Chartered Accountants
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Southampton
Hampshire
England
SO15 2EA