



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	<ul style="list-style-type: none">• 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	<p>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.</p> <p>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.</p> <p>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.</p>

		<p>Resignation of current committee - Ellie, Emma and Hannah stepping down</p> <p>Nomination of new trustees for the following roles:</p> <ul style="list-style-type: none"> - Secretary - Katie Baker - Nominated VW, Seconded SS - Treasurer - Jade Liney - Nominated EB, Seconded HH - Chair - Michael Harvey-Harris - Nominated EB, Seconded HH
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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	<p>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:</p> <ul style="list-style-type: none"> • 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	<p>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</p> <p>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</p>

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	<p>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.</p> <p>In addition to the parents the committee may vote on other individuals with relevant skills. These are also elected at the AGM.</p> <p>All trustees are DBS checked before they can work on the committee.</p> <p>The Charity is also a member of the Pre-School Learning Alliance who help advise on governance issues.</p> <p>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.</p> <p>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.</p>
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
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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)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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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


Guidance Notes

Recommended categories by activity	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 £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
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	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.*

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*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 2021 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 2021 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*

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*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.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> 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. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	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 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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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'.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>

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.	Yes	No	N/a
2.3 EXPENDITURE AND LIABILITIES				
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.	Yes	No	N/a
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.	Yes	No	N/a
Grants with performance conditions	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.	Yes	No	N/a
Grants payable without 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.	Yes	No	N/a
Redundancy cost	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.	Yes	No	N/a
Deferred Income	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
Creditors	No material item of deferred income has been included in the accounts.	Yes	No	N/a
Provisions for liabilities	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
Basic financial instruments	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	Yes	No	N/a
	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.	Yes	No	N/a
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	Yes	No	N/a
	They are valued at cost.	Yes	No	N/a
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	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	Yes	No	N/a
Heritage assets	They are valued at cost.	Yes	No	N/a
	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.	Yes	No	N/a
Investments	They are valued at cost.	Yes	No	N/a
	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 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	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**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
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

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	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

Section C	Notes to the accounts	(cont)
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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 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

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

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:

<i>the effective date of the revaluation</i>	Not applicable
<i>the name of independent valuer, if applicable</i>	Not applicable
<i>the methods applied and significant assumptions</i>	Not applicable
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	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.*
- (ii) *Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*
- (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

Not applicable

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

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

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

19.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
-	-
1,402	-
-	-
1,402	-

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)

Trade debtors
Prepayments and accrued income
Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

Section C	Notes to the accounts	(cont)
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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	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
26,471	26,170
-	-
26,471	26,170

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 balance sheet.

** Key: PE - permanent endowment funds; EE - expendable 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 in case 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 balance sheet.

** Key: PE - permanent endowment funds; EE - expendable 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 in case 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 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			
		Remuneration	Pension contribution	Redundancy (including loss of office) ex gratia	Other
		£	£		£
Victoria Wooldridge	Governing document	14,239.72	240.02	0.00	0.00
Stacey Sherman	Governing document	14,617.88	251.36	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 activities 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 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

- 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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Angela Trainor FCCA
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SO15 2EA

26/05/23