

# CHELFORD VILLAGE PRE-SCHOOL

England & Wales · Charity number 1038596

## Details

---

**Other names** CHELFORD UNDER FIVES PLAYGROUP

**Status** Registered

**Legal form** Other

**Registered** 1994-06-29

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

## Contact

---

**Address** Chelford Village Pre- School  
Oak Road  
Chelford  
Macclesfield  
Cheshire  
SK11 9AY

**Phone** 01625860823

**Email** [chelfordvillagepreschool@gmail.com](mailto:chelfordvillagepreschool@gmail.com)

**Website** [www.chelfordpreschool.org](http://www.chelfordpreschool.org)

## Activities

---

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

**Activities:** Pre-school

## Classification

---

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

## Geography

---

- Cheshire East

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£76,819	£74,606	-	-
2024-12-31	£119,719	£95,807	-	-
2023-12-31	£75,917	£89,074	-	-
2022-12-31	£83,718	£74,476	-	-
2021-12-31	£74,797	£69,806	-	-
2020-12-31	£84,681	£64,368	-	-

## Trustees

---

Name	Role	Appointed
<b>Alexandra Rose Rossiter</b>	Chair	2026-06-12
Andrew Brady		2021-03-16
Eleanor Turton		2026-06-12
Gemma Jones		2021-03-16
Katherine Booth		2019-11-06
Mardi Kate Brown		2018-06-06
Michelle Cherry Latchford		2021-09-21

**CHELFORD VILLAGE PRE-SCHOOL**

England & Wales - Charity number 1038596

---

# Accounts

---

## **Chelford Village Pre-School Chairperson's Report**

**Reporting Period:** 1st January 2025 to 31st August 2025

**Presented at the Annual General Meeting by the Chairperson, Eleanor Daniel.**

---

This year's Chair's Report covers a shorter accounting period than usual, running from January 2025 to August 2025. This is due to the preschool moving its financial reporting year from January–December to an academic year cycle of September–August. From September 2025 onwards, reporting will align with the academic year. The move to an academic-year reporting cycle will help align financial planning more closely with the operational year of the preschool going forward.

Despite this shorter reporting period, it has still been another busy and positive time for the preschool. Pupil numbers have remained strong throughout the year, which continues to reflect the positive reputation of the setting within the local community and the ongoing hard work and commitment of the staff team.

The preschool has continued to provide a warm, nurturing and engaging environment for the children, with a strong focus on supporting their development through play, exploration and positive relationships. As always, the staff team have worked incredibly hard to support the children and families within our community.

Staffing has remained steady throughout the year. Carrie joined the team for the Spring and Summer terms, and it has been wonderful to benefit from the experience and knowledge she has brought into the setting. Harriet also stepped down from her Assistant Manager role at the end of July 2025 in order to pursue a teaching role within Reception. However, we are very pleased that Harriet will remain part of the preschool team, continuing to work with us on Mondays. We feel this reflects the positive environment and strong relationships within the setting and team.

Throughout the year, the preschool has continued to hold a number of events and celebrations for families, including Mother's Day and Father's Day stay-and-play sessions, as well as Sports Day, all of which were very well attended and enjoyed by both children and parents. These events continue to be an important part of preschool life and help strengthen the connection between home and setting.

A particular highlight this year has been the commitment shown by the staff team towards their own professional development. Staff completed a government-funded Early Years Development Programme, which involved a 20-week training course undertaken largely in their own time outside of working hours. The committee would like to formally recognise the dedication and professionalism shown by the team in completing this programme, which has already had a positive impact on practice within the setting.

Financially, despite this being a shortened accounting period, the preschool has remained in a strong position and recorded a surplus of just over £2,000 across the January–August period. When combined with the surplus achieved during the previous accounting year, this places the preschool in a positive position for future developments and ongoing investment within the setting.

As I step down officially as Chair, I would like to take this opportunity to thank the staff team, committee members and families for all of their support during my time in the role. I am delighted to welcome Ellie Turton and Alex Rossiter as the new Co-Chairs of the committee, and I have no doubt that they will continue to steer the preschool towards further success in the years ahead.

Finally, the committee would like to thank all staff for their continued hard work, flexibility and commitment during the year, as well as all parents and families for their ongoing support of the preschool. Thank you also to the committee members and volunteers who continue to give their time to support the running of the charity.

We look forward to continuing to build on this positive work as we move into the new academic and financial year.

**Eleanor Daniel**

Chairperson, Chelford Village Pre-School

May 2026

## **Chelford Village Preschool – Treasurers Report** **Accounting Period 01.01.2025 – 31.08.2025**

The preschool opened the year with a balance in the main current account of £51,270.67 and closed accounts on the 31.08.2025 showing a balance of £54,619.04

The reserve account opened with a balance of £4,162.51 and closed with balance of £4,194.84. The account had no expenditure and incurred interest over the 8 months of £32.33.

The accounting period has been shortened to eight months so that the financial year will align with the preschool year going forward. Therefore, with the shorter year we have only make a slight profit of £2,212.42

### **Income**

Total income for the financial period was £76,818.77, comprising:

- Fee income: £24,983.20
- Cheshire East funding: £51,068.76
- Preschool lunches float: £414.81
- Donations: £352.00

### **Expenditure**

Total expenditure for the financial period was £74,606.35.

### **Debtors**

Debtors at the year end totalled £1,125.20. All outstanding balances were paid after the year end, leaving no outstanding debtors.

### **Creditors**

Creditors at the year end was a total of £2,013.84

Breakdown:

Aged Creditors (purchases) - £1,079.85 – paid after date

PAYE - £933.98 – paid 29/10/2025

### **Capital Expenditure**

There was no significant capital expenditure during the financial period.

### **Donations**

Total donations received during the year amounted to £352.00. These funds were raised through three fundraising events:

- Mother's Day Afternoon Tea: £145.00
- Father's Day Big Breakfast: £125.00
- Sports Day: £82.00

### **Conclusion**

Overall, the preschool remains in a stable financial position, with both the main current account and reserve account maintaining healthy balances at the year end. Despite this being a shortened eight-month accounting period, the preschool achieved a small surplus of £2,212.42 while continuing to meet all financial obligations. Income remained strong through a combination of funding, fees, and fundraising activities, and expenditure was managed effectively throughout the period. The alignment of future financial years with the preschool year will provide clearer financial reporting going forward.

## **Independent examiner's report to the trustees of Chelford Village pre-school**

I report to the trustees on my examination of the accounts of Chelford Village pre-school (The Trust) for the period ending 31/08/25.

### **Responsibilities and basis of report**

As the Charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the trust's accounts, carried out under the section 145 of the 2011 Act, 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 and can confirm that no material matters have come to my attention that would give me cause to believe, that in any material respect:

1. accounting records were not kept in respect of the trust, as required by section 120 of the Act; or
2. the accounts do not accord with those records

In addition to my examination, and following discussion with the Treasurer, I have come across no other matters that would affect the proper understanding of the accounts, summarised overleaf.

The accounts are prepared on a receipts and payments basis.

**Signed:**



**Name:**

Aaron James Lee

**Relevant professional qualification:**

ACA ICAEW (1180332)

**Address:**

5 Dexter Place, Chelford, Macclesfield, SK11 9FU

**Date:**

13/05/26





**CHELFORD VILLAGE PRE-SCHOOL**

England & Wales - Charity number 1038596

---

# Accounts

---

## **Chelford Village Pre-School Chairperson's Report**

**Reporting Period:** 1st January 2024 to 31st December 2024

**Presented at the Annual General Meeting by the Chairperson, Eleanor Daniel.**

---

As we gather for our Annual General Meeting, it is my pleasure to reflect on another year of growth and achievements at Chelford Village Pre-School. The year 2024 has been marked by significant successes, both financially and in terms of the memorable experiences we've been able to offer the children and families in our care.

I am delighted to report that 2024 has been an outstanding year financially, with a profit of approximately £24,000. This is a remarkable achievement, especially following the challenges faced in the previous year. Our Treasurer, Aaron Lee, and the Manager have worked tirelessly to implement new strategies, including the introduction of a new accounting system, which has positively impacted our financial position. As a result, we have not only recovered but flourished. More details will follow in the Treasurer's report, but I would like to thank Jess for her diligence in ensuring our success. This year, we have successfully reinstated a secure financial position and will continue to focus on strengthening our reserves to ensure that Chelford Village Pre-School remains a sustainable and thriving part of the Chelford community.

At the start of 2024, we introduced an increase in the consumables charge, a decision in line with other pre-school/nursery settings both locally and nationally. Thankfully, this increase was positively received by parents. In addition, we were pleased to sign a new 3-year rental contract with the primary school. We are deeply grateful for their continued support.

The number of children on roll has remained steady, and we have been operating at full capacity all year, with strong waiting lists. The government's increased funding for 2-year-olds of working parents (15 hours) in April 2024 has been taken up by several of our 2-year-olds.

In terms of staffing, we were saddened to say goodbye to Mardi, Belinda, and Dawn in 2024 but were fortunate to welcome Steph and Charlotte at the beginning of the Autumn term. Both have quickly become invaluable members of the team. Harriet transitioned into the role of Assistant Manager, and I am happy to report that this new position is working extremely well. I would like to extend my heartfelt thanks to all our past and present staff. The staff team continues to be the backbone of Chelford Village Pre-School, and I would like to take this opportunity to acknowledge their ongoing commitment and professionalism. Our Manager, Katherine, continues to be a key source of inspiration for both staff and children. Her leadership has been instrumental in the successes of the year, and we are fortunate to have such a committed and passionate manager leading the Pre-School forward.

One of the standout achievements of 2024 was the nativity production. The children's hard work, enthusiasm, and creativity were truly inspiring, and the event was enjoyed by parents, families, and the wider community. It was a wonderful example of how the Pre-School continues to foster a love for learning and creativity in the children. The kind donations from family members raised £480.

Another highlight was our Mother's Day Afternoon Tea, which has quickly become a beloved annual event. It was fantastic to see so many mums, grandmas, and aunties come together in celebration. This event is just one of the many ways we strengthen our community bonds and offer special moments to families. Sports Day was another success, both in terms of enjoyment and fundraising. At the end of November, Chelford Education Trust generously donated £1,000, which has been allocated towards essential staff training and classroom resources. Additionally, we raised an impressive £500 for Children in Need with the children doing a sponsored Danceathon!

In total, we raised £1,900 in donations throughout the year.

Looking ahead to 2025, we remain focused on building on the successes of the past year. We will continue to invest in our resources, enhance our curriculum, and ensure that the Pre-School remains a nurturing, creative, and stimulating environment for the children.

In closing, I would like to express my heartfelt thanks to the entire committee, the staff team, and, of course, the parents and families who make Chelford Village Pre-School such a special place. It has been a year of celebration and success, and I look forward to what we can achieve together in the year ahead.

**A heartfelt thank you to all for your continued support and dedication.**

**Eleanor Daniel**

Chairperson, Chelford Village Pre-School  
March 2025

## **Chelford Village Preschool - Treasurers Report** **Accounting Period 01.01.2024 - 31.12.2024**

The preschool opened the year with a balance in the main current account of £27,697.69 and closed accounts on the 31.12.2024 showing a balance of £51,270.67

The reserve account opened with a balance of £4,102.99 and closed with balance of £4,162.51. The account had no expenditure and incurred interest over the 12 months of £59.52.

This financial year we have changed from cash accounting basis and moved onto Sage accounting software. Accounts are now prepared on an accrual basis. This has given us a clear understanding of our closing debtor and creditor positions at the year end date.

This year we have made a profit of £23,912.14. A huge improvement from our loss last year.

Income for the financial year was £119,719.14, an increase of £43,600.33 from last year.

### Split

FEE Income: £46,807.80

Cheshire East funding: £67,464.17

Cheshire East training grants: £3,550

Donations: £1,897.17

Overall expenditure in the financial year was £95,807 an increase of £6,733 from last year.

### **Debtors from prior years**

In this financial year we have recovered £5,623.85 relating to old debtors from prior years. This money is shown in the FEE income amount.

Late fees from the Autumn term 2023 totalling £3,173.80 and chased early January 24 have been paid in full. This money is shown in the FEE income amount.

These total £8,797.65. If taken out of our profit.

The profit relating solely to 2024 would have been £15,114.49.

### **Debtors for this year**

Now using an accrual basis. At the year end 31.12.2024 we have debtors of £1,736.70

Breakdown:

£600 - remaining old debt from 2023 which we are chasing (hoping to receive)

£1,015.20 - 1 child who has a payment plan (so far received £761.40)

£253.80 due end of March.

£121.40 – extra sessions – now paid

### **Creditors for this year**

At the year end 31.12.2024 we have creditors (money we owe) of £1,457.06

Breakdown:

£165.65 pension – Paid 02/01/2025

£1,109.02 PAYE – Paid 14/01/2025

£182.39 Trade creditors/ invoices – paid in January

### **Capital Expenditure**

No significant spending to report for this year apart from 2 second hand laptops bought for £500 for manager and deputy.

### **Donations**

Donations were £1,897.17 for this year an increase of £1,572.17

Mother's Day - £90

Sports day - £78

Chelford Education Trust - £1,000

Christmas Nativity - £485.50

Donations from 2023 received in this year - £243.67

We did not do a Father's Day this year unlike the previous year but hoping to do it for 2025.

The new QR code used at the Christmas Nativity increased donations received. Parents could scan the QR code to access our bank details to send a payment. We will make this available for every event going forward.

### **Increased consumable charge**

In April 2024 consumable charge was increased to £2.50 per session. This has helped our FEE income. More pupils are having funded hours since the 15 free hours for 2 years started in April.

### **Conclusion**

Overall, 2024 financial year was a success with a profit of £23k.

Recovery of previous years debtors.

Debtors still outstanding are a going concern and hoping to be recovered.

Sage accounting software has been a great addition to help with preschool accounts and their bookkeeping.

## **Independent examiner's report to the trustees of Chelford Village pre-school**

I report to the trustees on my examination of the accounts of Chelford Village pre-school (The Trust) for the year ending 31 December 2024.

### **Responsibilities and basis of report:**

As the Charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the trust's accounts, carried out under the section 145 of the 2011 Act, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Observations:**

The accounts were previously prepared on a cash accounting basis, but this year the accounts have been moved onto Sage accounting software and are now prepared on an accruals basis, generating closing debtor and creditor positions as at the year-end date.

This decision has helped to address the prior year issue around aged debtor balances and timely recovery, but also provides improved reporting and tracking going forward.

### **Independent examiner's statement:**

I have completed my examination and can confirm that no material matters have come to my attention that would give me cause to believe, that in any material respect:

1. accounting records were not kept in respect of the trust, as required by section 120 of the Act;  
or
2. the accounts do not accord with those records

In addition to my examination, and following a review meeting with the Treasurer, I have come across no other matters that would affect the proper understanding of the accounts, summarised overleaf.


**Signed:**

**Name:**

**Relevant professional qualification:**

**Address:**

**Date:**



Aaron James Lee

ACA ICAEW (1180332)

5 Dexter Place, Chelford, Macclesfield, SK11 9FU

17/03/2025

**Sales**

Y/E 31/12/24

4000 - Fees payments	(46,807.80)	
4010 - Cheshire East - Funding Payment	(67,464.17)	
4020 - Cheshire East - Training Grants	(3,550.00)	
4900 - Donations	(1,897.17)	
<b>Total Sales</b>		<b>(119,719.14)</b>

Direct Expenses

**Total Direct Expenses**0.00

GROSS PROFIT / LOSS

**(119,719.14)****Overheads**

7000 - Employee Wages and Salaries	75,684.67
7030 - Employer's Pension	916.77
7100 - Rent	8,803.38
7520 - Office Stationery	49.46
7530 - Telephone	379.08
7550 - Computer & Software	887.37
7610 - Accountancy Fees	1,050.00
7640 - Educational Toys and Equipment	530.70
7810 - Cleaning	13.45
7900 - Bank Charges and Interest	(59.52)
8200 - General Expenses	484.26
8201 - Preschool activities	286.58
8202 - Preschool books and resources	193.96
8203 - Fundraising costs - Events	259.76
8204 - Leavers gifts	100.19
8210 - Subscriptions	2,263.42
8230 - Training Costs	3,645.50
8240 - Preschool snacks	317.97

**Total Overheads****95,807.00****NET PROFIT / LOSS****(23,912.14)**

As at

31/12/2024

**ASSETS**

**Fixed Assets**

**Total Fixed Assets** £0.00

**Current Assets**

1100 - Trade Debtors 1,736.70

1200 - Bank Account 51,270.67

1210 - Reserve account 4,162.51

**Total Current Assets** **£57,169.88**

**TOTAL ASSETS** **£57,169.88**

**LIABILITIES**

**Current Liabilities**

2100 - Trade Creditors (182.39)

2210 - PAYE to pay to HMRC (1,109.02)

2260 - Pension (165.65)

**Total Current Liabilities** **(1,457.06)**

**Future Liabilities**

**Total Future Liabilities** **0.00**

**TOTAL LIABILITIES** **(1,457.06)**

**TOTAL NET ASSETS** **£55,712.82**

**EQUITY**

Net Profit / Loss (prior year(s)) (31,800.68)

Net Profit / Loss (current year) (23,912.14)

**Net Profit / Loss** **(55,712.82)**

**TOTAL EQUITY** **(55,712.82)**

**CHELFORD VILLAGE PRE-SCHOOL**

England & Wales - Charity number 1038596

---

# Accounts

---

## Chelford Village Pre-School

### Chairperson's Report

#### Reporting Period 1<sup>st</sup> January 2023 to 31 December 2023

This report has been prepared for the Annual General Meeting and delivered to the committee by the chairperson, Eleanor Daniel.

The Pre School accounts report a significant loss over the period of 2023. The reasons for this are explained in depth in our treasurer's report, but to summarise, an increase in staff wages to align with minimum wage, unpaid fees and costly one- off resource purchases have all contributed to the loss. I am pleased to note that preschool has been quick to respond to this financial setback we have worked swiftly to protect against a repeat of the factors to have contributed to the losses. It is important to add that while the losses of 2023 are regrettable, the preschool closing balance at end of 2022 was just under £45000 which has allowed us to absorb the losses and still be in a secure financial position.

Despite the financial picture, 2023 has been an incredibly exciting and successful year for preschool. The number of children registered on-roll has continued to be very strong over the reporting period and this stands us in good stead for future. Our waiting lists are strong and in response to the rising demand for places, it has been necessary to put an admissions policy/procedure and waiting list in place. We feel proud of the important role we play within the lives of the families in Chelford and surrounding villages. As a collective committee, we are aware the village is growing and we are being responsive to the needs of the local community in terms of our future strategy.

In November 2023 we had an OFSTED inspection. We are delighted to report that the Pre School was classified as GOOD. The committee would again like to thank the manager and all staff for their unwavering commitment during this time. The OFSTED report offered some wonderful feedback as well as some welcome learning points for the future. *"The dedicated manager, and skilled staff team are passionate about children's learning. They have worked hard to develop and embed an ambitious curriculum."*

The staff team have continued to work tirelessly in 2023. We are incredibly proud of Katy Booth who completed her Level 3 Early Years qualification in July of 2023 with the grade 'distinction'. As well as working hard within the setting, certain staff embarked on a nationally accredited Early Years Professional Development Course in September 2023 which they are due to complete by Easter 2024.

There have been some notable changes to the staff team and committee members during the reporting period. Eleanor Daniel took over as Chair from Andy Brady at the end of 2023 and Jess Dobell became Treasurer, taking over from Michelle Latchford around the same time. In September we welcomed Harriet Davis, a qualified Early Years teacher to our already strong team.

Our parents have also welcomed the launch of our new website in 2023, which is now an excellent source of information as well as being an impressive 'shop front' for prospective families. This year, the staff and children have welcomed the new storage shed, outdoor mud kitchen, play benches, classroom storage and extra resources, all of which have added to our provision.

Another highlight for 2023 saw the inaugural Father's Day Big Breakfast which was a wonderful family event which was really enjoyed by dads, children and the preschool team. Our Father's Day big breakfast joins the already successful and much-loved Mother's Day afternoon tea.

Notably in 2023, amongst a number of exciting learning opportunities, the children hatched their own ducklings in preschool, who soon became a much-loved addition to our preschool family.

I would like to thank everyone who helped make 2023 so special, it was certainly a year to celebrate! The Pre-School Manager continues to work incredibly hard to successfully lead the pre-school and inspire the staff team and we all extend our heartfelt thanks to our Manager for their commitment to staff, children and families alike.

Eleanor Daniel.

## CHELFORD VILLAGE PRE-SCHOOL

<b>INCOME</b>		<b>Jan</b>	<b>Feb</b>	<b>Mar</b>
<b>23 v 22</b>	Fees - payments	2,967	(415)	947
<b>23 v 22</b>	Fees - SureStart payments	0	0	(952)
<b>23 v 22</b>	Donations	0	0	0
<b>23 v 22</b>	Fundraising - Events	0	0	0
<b>23 v 22</b>	Fundraising - Photos / Book club	0	0	0
<b>23 v 22</b>	Fundraising - Other	(62)	0	0
<b>23 v 22</b>	CCC Training Grant	(722)	0	0
<b>23 v 22</b>	Milk Grant	0	0	0
<b>23 v 22</b>	Interest received	0	0	0
<b>23 v 22</b>	Miscellaneous Income	0	0	0

<b>EXPENDITURE</b>				
<b>23 v 22</b>	Rent	(232)	0	0
<b>23 v 22</b>	Wages & Tax	(746)	(1,005)	(1,315)
<b>23 v 22</b>	Milk	0	0	0
<b>23 v 22</b>	Toys & Equipment	0	(650)	(1,097)
<b>23 v 22</b>	Fundraising costs - Events	0	0	0
<b>23 v 22</b>	Fundraising costs - Photos / Book club	0	0	0
<b>23 v 22</b>	Fundraising costs - Other	0	0	0
<b>23 v 22</b>	Insurance, PLA Membership, OFSTED	(134)	0	9
<b>23 v 22</b>	Phone	70	(7)	(7)
<b>23 v 22</b>	Stationery & Copying	0	0	169
<b>23 v 22</b>	Advertising	0	0	0
<b>23 v 22</b>	Outings & Parties	0	0	0
<b>23 v 22</b>	Course Fees	0	0	(140)
<b>23 v 22</b>	Petty Cash	0	0	0
<b>23 v 22</b>	Sundry Expenses	639	(310)	(154)

<b>INCOME</b>		<b>Jan</b>	<b>Feb</b>	<b>Mar</b>
<b>2023</b>	Fees - payments	4,348	1,319	2,267
<b>2023</b>	Fees - SureStart payments	0	0	4,991
<b>2023</b>	Donations	0	0	0
<b>2023</b>	Fundraising - Events	0	0	0
<b>2023</b>	Fundraising - Photos / Book club	0	0	0
<b>2023</b>	Fundraising - Other	62	0	0
<b>2023</b>	CCC Training Grant	722	0	0
<b>2023</b>	Milk Grant	0	0	0
<b>2023</b>	Interest received	0	0	0
<b>2023</b>	Miscellaneous Income	0	0	0

<b>5,132</b>	<b>1,319</b>	<b>7,258</b>
--------------	--------------	--------------

**EXPENDITURE**

<b>2023</b>	Rent	2,732	0	0
<b>2023</b>	Wages & Tax	5,709	4,496	7,335
<b>2023</b>	Milk	0	0	0
<b>2023</b>	Toys & Equipment	0	650	1,689
<b>2023</b>	Fundraising costs - Events	0	0	0
<b>2023</b>	Fundraising costs - Photos / Book club	0	0	0
<b>2023</b>	Fundraising costs - Other	0	0	0
<b>2023</b>	Insurance, PLA Membership, OFSTED	134	0	0
<b>2023</b>	Phone	84	84	84
<b>2023</b>	Stationery& Copying	0	0	0
<b>2023</b>	Advertising	0	0	0
<b>2023</b>	Outings & Parties	0	0	0
<b>2023</b>	Course Fees	0	0	140
<b>2023</b>	Petty Cash	0	0	0
<b>2023</b>	Sundry Expenses	165	310	154
		<b>8,824</b>	<b>5,539</b>	<b>9,401</b>

**INCOME**

		<b>Jan</b>	<b>Feb</b>	<b>Mar</b>
<b>2022</b>	Fees - payments	7,315	904	3,214
<b>2022</b>	Fees - SureStart payments	0	0	4,039
<b>2022</b>	Donations	0	0	0
<b>2022</b>	Fundraising - Events	0	0	0
<b>2022</b>	Fundraising - Photos / Book club	0	0	0
<b>2022</b>	Fundraising - Other	0	0	0
<b>2022</b>	CCC Training Grant	0	0	0
<b>2022</b>	Milk Grant	0	0	0
<b>2022</b>	Interest received	0	0	0
<b>2022</b>	Miscellaneous Income	0	0	0
		<b>7,315</b>	<b>904</b>	<b>7,253</b>

**EXPENDITURE**

<b>2022</b>	Rent	2,500	0	0
<b>2022</b>	Wages & Tax	4,963	3,490	6,020
<b>2022</b>	Milk	0	0	0
<b>2022</b>	Toys & Equipment	0	0	592
<b>2022</b>	Fundraising costs - Events	0	0	0
<b>2022</b>	Fundraising costs - Photos / Book club	0	0	0
<b>2022</b>	Fundraising costs - Other	0	0	0
<b>2022</b>	Insurance, PLA Membership, OFSTED	0	0	9
<b>2022</b>	Phone	153	76	76

**2022** Stationery& Copying  
**2022** Advertising  
**2022** Outings & Parties  
**2022** Course Fees  
**2022** Petty Cash  
**2022** Sundry Expenses

0	0	169
0	0	0
0	0	0
0	0	0
0	0	0
804	0	0
<b>8,421</b>	<b>3,566</b>	<b>6,866</b>





0	0	0	0	0	0	0	0	0
0	0	0	0	0	96	0	0	0
0	0	0	0	0	0	0	0	0
0	0	1,335	0	0	180	0	0	15
0	0	0	0	0	0	0	0	0
0	96	137	0	3	0	6	0	646
<b>2,620</b>	<b>6,500</b>	<b>10,502</b>	<b>164</b>	<b>8,920</b>	<b>8,732</b>	<b>7,022</b>	<b>6,014</b>	<b>5,150</b>

2022 v 2023

Analysis

6,545	Under-recovery of fees receipts from Summer 22 - Summer 23
(253)	
1,287	Greater contribs in Dec 22 compared to 2023. Where are the amounts paid in for Fat
51	
(59)	
(62)	
(722)	
0	
0	
1,015	
<b>7,802</b>	

(633)			
(12,297)	NLV increase of 9.7%. Further explanation for the other 11.5% increase required from		
0			
(761)			
(392)			
0			
0			
(299)			
347			
169			
(1,929)	Website		
0			
860			
0			
338			
<b>(14,597)</b>			

	NLV	NLV	
	2022	2023	
	£9.50	£10.42	
		9.68%	NLV inc
		(21.22%)	Total inc
		(11.53%)	To explain

31/12/2023

TOTAL

26,008
48,741
325
0
59
62
722
0
0
0

**75,916**

8,365
70,257
0
3,947
392
0
0
1,351
711
0
2,025
0
670
0
1,354
<b>89,074</b>

**31/12/2022**

**TOTAL**

32,553
48,488
1,612
51
0
0
0
0
0
1,015
<b>83,719</b>

7,732
57,960
0
3,186
0
0
0
1,052
1,059

169
96
0
1,530
0
1,693
<b>74,476</b>

er's Day/Mother's Day etc?

1 the pre-school manager and Treasurer.





**CHELTFORD VILLAGE PRE-SCHOOL**

**INCOME & EXPENDITURE FOR THE YEAR ENDED:**

**Sunday, 31 December 2023**

INCOME	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
Fees - payments	£4,348.25	£1,318.75	£2,267.15	£3,885.05	£800.60	£1,123.20	£208.40	£508.35	£5,144.75	£2,039.45	£3,084.21	£1,279.60	£26,007.76
Fees - Cheshire East payments	£0.00	£0.00	£4,991.11	£14,707.23	£0.00	£6,303.09	£0.00	£8,265.90	£0.00	£0.00	£4,710.70	£9,762.82	£48,740.85
Donations	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£325.00
Fundraising - Events	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Fundraising - Photos / Book club	£0.00	£0.00	£0.00	£0.00	£0.00	£58.97	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£58.97
Fundraising - Other	£62.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£62.00
CCC Training Grant	£721.73	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£721.73
Milk Grant	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Interest received	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Miscellaneous Income	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
	<b>£5,131.98</b>	<b>£1,318.75</b>	<b>£7,258.26</b>	<b>£18,592.28</b>	<b>£800.60</b>	<b>£7,485.26</b>	<b>£208.40</b>	<b>£8,774.25</b>	<b>£5,144.75</b>	<b>£2,039.45</b>	<b>£7,794.91</b>	<b>£11,367.42</b>	<b>£75,916.31</b>

EXPENDITURE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
Rent	£0.00	£0.00	£0.00	£0.00	£2,731.65	£0.00	£0.00	£0.00	£0.00	£0.00	£2,901.69	£0.00	£8,364.99
Wages & Tax	£5,709.16	£4,495.51	£7,334.75	£4,387.74	£6,143.09	£7,378.69	£5,080.82	£6,312.00	£7,000.37	£5,198.84	£6,537.27	£4,679.11	£70,257.35
Milk	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Toys & Equipment	£0.00	£650.00	£1,688.90	£0.00	£124.75	£0.00	£0.00	£0.00	£337.04	£0.00	£1,146.76	£0.00	£3,947.45
Fundraising costs - Events	£0.00	£0.00	£0.00	£0.00	£0.00	£309.70	£0.00	£0.00	£60.31	£0.00	£0.00	£21.77	£391.78
Fundraising costs - Photos / Book club	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Fundraising costs - Other	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Insurance, PLA Membership, OFSTED	£134.40	£0.00	£0.00	£0.00	£35.00	£797.55	£0.00	£0.00	£209.41	£0.00	£175.00	£0.00	£1,351.36
Phone	£83.51	£83.51	£83.51	£97.81	£97.81	£97.81	£97.81	£0.00	£0.00	£15.53	£27.00	£27.00	£711.30
Stationery & Copying	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Advertising	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£1,985.32	£40.00	£0.00	£0.00	£0.00	£0.00	£2,025.32
Outings & Parties	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Course Fees	£0.00	£0.00	£139.98	£0.00	£0.00	£350.00	£0.00	£0.00	£180.00	£0.00	£0.00	£0.00	£669.98
Petty Cash	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Sundry Expenses	£165.33	£309.60	£153.62	£437.59	£0.00	£0.00	£0.00	£0.00	£54.28	£179.12	£54.64	£0.00	£1,354.18
	<b>£8,824.05</b>	<b>£5,538.62</b>	<b>£9,400.76</b>	<b>£4,923.14</b>	<b>£9,132.30</b>	<b>£8,933.75</b>	<b>£7,163.85</b>	<b>£6,352.00</b>	<b>£7,841.41</b>	<b>£5,393.49</b>	<b>£10,842.36</b>	<b>£4,727.88</b>	<b>£89,073.71</b>

**CASH RECONCILIATION**

Opening Balance	£44,909.08	£41,219.85	£37,002.78	£34,863.73	£48,536.04	£40,208.29	£38,763.65	£31,812.68	£34,239.79	£31,547.83	£28,198.99	£25,156.42	£44,909.08
Interest on reserve account	2.84	2.80	3.45	3.17	3.95	3.85	4.58	4.86	4.70	5.20	4.88	4.72	49.00
Surplus/Deficit	-£3,692.07	-£4,219.87	-£2,142.50	£13,669.14	-£8,331.70	-£1,448.49	-£6,955.55	£2,422.25	-£2,696.66	-£3,354.04	-£3,047.45	£6,839.54	-£13,157.40
Closing Balance	£41,219.85	£37,002.78	£34,863.73	£48,536.04	£40,208.29	£38,763.65	£31,812.68	£34,239.79	£31,547.83	£28,198.99	£25,156.42	£31,800.68	£31,800.68
Current account closing balance	£37,163.02	£32,943.15	£30,800.65	£44,469.79	£36,138.09	£34,689.60	£27,734.05	£30,156.30	£27,459.64	£24,105.60	£21,058.15	£27,697.69	£27,697.69
Reserve account closing balance	£4,056.83	£4,059.63	£4,063.08	£4,066.25	£4,070.20	£4,074.05	£4,078.63	£4,083.49	£4,088.19	£4,093.39	£4,098.27	£4,102.99	£4,102.99
Total Closing Balance	£41,219.85	£36,999.98	£34,863.73	£48,536.04	£40,208.29	£38,763.65	£31,812.68	£34,239.79	£31,547.83	£28,198.99	£25,156.42	£31,800.68	£31,800.68























## **Independent examiner's report to the trustees of Chelford Village pre-school**

I report to the trustees on my examination of the accounts of Chelford Village pre-school (The Trust) for the year ending 31 December 2023.

### **Responsibilities and basis of report:**

As the Charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the trust's accounts, carried out under the section 145 of the 2011 Act, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Observations:**

The accounts are presently prepared on cash receipts and payments basis, and it has come to light from further investigation into the current year's reduction in physical cash on account, that better record-keeping is required with regards to recovery of overdue debtors.

Failure to maintain a complete record of billing to customers, and effective recovery of those funds is something that must be addressed going forward.

### **Independent examiner's statement:**

Aside from the observation for operational improvement mentioned above, I have completed my examination and can confirm that no material matters have come to my attention that would give me cause to believe, that in any material respect:

1. accounting records were not kept in respect of the trust, as required by section 120 of the Act; or
2. the accounts do not accord with those records

In addition to my examination, and following several discussions with the Treasurer, I have come across no other matters that would affect the proper understanding of the accounts, summarised overleaf.

The accounts are prepared on a receipts and payments basis.

**Signed:**



**Name:**

Aaron James Lee

**Relevant professional qualification:**

ACA ICAEW (1180332)

**Address:**

5 Dexter Place, Chelford, Macclesfield, SK11 9FU

**Date:**

24/09/24

**CHELTFORD VILLAGE PRE-SCHOOL**

**INCOME & EXPENDITURE FOR THE YEAR ENDED:**

**31 December 2023**

<b>INCOME</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>TOTAL</b>
Fees - payments	£4,348.25	£1,318.75	£2,267.15	£3,885.05	£800.60	£1,123.20	£208.40	£508.35	£5,144.75	£2,039.45	£3,084.21	£1,279.60	£26,007.76
Fees - Cheshire East payments	£0.00	£0.00	£4,991.11	£14,707.23	£0.00	£6,303.09	£0.00	£8,265.90	£0.00	£0.00	£4,710.70	£9,762.82	£48,740.85
Donations	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£325.00
Fundraising - Events	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Fundraising - Photos / Book club	£0.00	£0.00	£0.00	£0.00	£0.00	£58.97	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£58.97
Fundraising - Other	£62.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£62.00
CCC Training Grant	£721.73	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£721.73
Milk Grant	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Interest received	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Miscellaneous Income	£5,131.98	£1,318.75	£7,258.26	£18,592.28	£800.60	£7,485.26	£208.40	£8,774.25	£5,144.75	£2,039.45	£7,794.91	£11,367.42	£75,916.31

<b>EXPENDITURE</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>TOTAL</b>
Rent	£2,731.65	£0.00	£0.00	£0.00	£2,731.65	£0.00	£0.00	£0.00	£0.00	£0.00	£2,901.69	£0.00	£8,364.99
Wages & Tax	£5,709.16	£4,495.51	£7,334.75	£4,387.74	£6,143.09	£7,378.69	£5,080.82	£6,312.00	£7,000.37	£5,198.84	£6,537.27	£4,679.11	£70,257.35
Milk	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Toys & Equipment	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Fundraising costs - Events	£0.00	£650.00	£1,688.90	£0.00	£124.75	£309.70	£0.00	£0.00	£337.04	£0.00	£1,146.76	£0.00	£3,947.45
Fundraising costs - Photos / Book club	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£60.31	£0.00	£0.00	£0.00	£391.78
Fundraising costs - Other	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Fundraising costs - Other	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Insurance, PLA Membership, OFSTED	£134.40	£0.00	£0.00	£0.00	£35.00	£797.55	£0.00	£0.00	£209.41	£0.00	£175.00	£0.00	£1,351.36
Phone	£83.51	£83.51	£83.51	£97.81	£97.81	£97.81	£97.81	£0.00	£0.00	£15.53	£27.00	£27.00	£711.30
Stationery & Copying	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Advertising	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£1,985.32	£40.00	£0.00	£0.00	£0.00	£0.00	£2,025.32
Outings & Parties	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Course Fees	£0.00	£0.00	£139.98	£0.00	£0.00	£350.00	£0.00	£0.00	£180.00	£0.00	£0.00	£0.00	£669.98
Petty Cash	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Sundry Expenses	£165.33	£309.60	£153.62	£437.59	£0.00	£0.00	£0.00	£0.00	£54.28	£179.12	£54.64	£0.00	£1,354.18
	£8,824.05	£5,538.62	£9,400.76	£4,923.14	£9,132.30	£8,933.75	£7,163.95	£6,352.00	£7,841.41	£5,393.49	£10,842.36	£4,727.88	£89,073.71

**CASH RECONCILIATION**

<b>Opening Balance</b>	£44,909.08	£41,219.85	£37,002.78	£34,863.73	£48,536.04	£40,208.29	£38,763.65	£31,812.68	£34,239.79	£31,547.83	£28,198.99	£25,156.42	£44,909.08
Interest on reserve account	2.84	2.80	3.45	3.17	3.95	3.85	4.58	4.86	4.70	5.20	4.88	4.72	49.00
Surplus/Deficit	-£3,692.07	-£4,219.87	-£2,142.50	£13,669.14	-£8,331.70	-£1,448.49	-£6,956.55	£2,422.25	-£2,696.66	-£3,364.04	-£3,047.45	£6,639.54	-£13,157.40
<b>Closing Balance</b>	£41,219.85	£37,002.78	£34,863.73	£48,536.04	£40,208.29	£38,763.65	£31,812.68	£34,239.79	£31,547.83	£28,198.99	£25,156.42	£31,800.68	£31,800.68
Current account closing balance	£37,163.02	£32,943.15	£30,800.65	£44,469.79	£36,138.09	£34,689.60	£27,734.05	£30,156.30	£27,459.64	£24,106.60	£21,058.15	£27,697.69	
Reserve account closing balance	£4,056.83	£4,059.63	£4,063.08	£4,066.25	£4,070.20	£4,074.05	£4,078.63	£4,083.49	£4,088.19	£4,093.39	£4,098.27	£4,102.99	
<b>Total Closing Balance</b>	£41,219.85	£36,999.98	£34,863.73	£48,536.04	£40,208.29	£38,763.65	£31,812.68	£34,239.79	£31,547.83	£28,198.99	£25,156.42	£31,800.68	

**CHELFORD VILLAGE PRE-SCHOOL**

England & Wales - Charity number 1038596

---

# Accounts

---

## **Chelford Village Pre-School**

### **Chairperson's Report**

#### **Reporting Period 1<sup>st</sup> January 2022 to 31 December 2022**

This report is prepared for the Annual General Meeting and delivered to the committee by the Chair.

I am delighted to report that Chelford Village Pre School continues to thrive which is a credit to the commitment and expertise of the staff and the leadership provided the Manager. Opportunities for professional development enhance the expertise amongst staff; I extend my congratulations to Mardi Brown and Joanne Bagnall who each completed their Level 3 qualification. Katy Booth also commenced her Level 3 qualification in the reporting period, which has subsequently been completed. In addition, staff have also received training on Wellcomm – a screening tool for children experiencing difficulties with speech and language – and all requisite safeguarding training has also been updated.

Pupil numbers have remained high during the reporting period, which has ensured that the Pre School is on a positive and sound financial footing. This has enabled the Committee to invest in additional resources and staffing. As a consequence, the outdoors area has been enhanced through the acquisition of a nature kitchen, welly wall and work station and additional storage equipment which continues to have a positive impact on children's learning experiences.

During the reporting period, there has been an overhaul of Pre School policies and procedures. These are to be published via the newly-developed Chelford Village Pre School website in the coming weeks.

The Pre School continues to engage with the local community. The relationship between the Pre School and Chelford CE Primary School continues to flourish as too, the partnership with Butterflies Baby and Toddler group.

Since the previous Chair's report, Michelle Latchford has started the process of handing over the role of Treasurer to Jessica Dobell. Similarly, this will be my final report as Chair; Eleanor Daniel is due to step into the role and I look forward to assisting in any way possible through my role as a member of the committee.

It has been my pleasure to have seen the continued growth of Chelford Village Pre School and I am sure that the provision will continue to serve the children of the village in the coming years.

I would like to take this opportunity to thank the Committee and Pre School staff for their continued commitment to providing a positive and nurturing learning experience for all our children.



A M Brady

30<sup>th</sup> October 2023.

**Chelford Village Pre school**  
**Income and Expenditure 2020**

	2022	2021	2020	2019	2018	2017	2016	2015
	£	£	£	£	£	£	£	£
<b>INCOME</b>								
Fees - payments	32553.20	21,028	18,006	20,645	24,907	23,800	25,432	23,810
Fees - SureStart payments	48487.91	51,757.43	39,904	39,004	34,201	32,609	43,963	44,658
Donations	1611.70	1060.26	4,416	570	500	-	350	1,650
Fundraising - Events	51.00	258.45	-	378	-	-	-	-
Fundraising - Photos / Book club	0.00	0	21	-	15	71	43	77
Fundraising - Other	0	0	-	130	-	-	-	568
Interest received	0	0	4	13	6	-	3	6
Job Retention Scheme Government Grant	0	0	12,150	-	-	-	-	-
Miscellaneous Income	1014.98	693	582	40	-	1	197	37
	<u>83718.79</u>	<u>74797.14</u>	<u>75,083</u>	<u>60,780</u>	<u>59,629</u>	<u>56,481</u>	<u>69,987</u>	<u>70,806</u>
<b>EXPENDITURE</b>								
Rent	7731.65	7230.48	4,978	7,180 *	6,887	6,558	6,719	6,749
Wages & Tax	57960.17	55,023.00	50,071	60,008	49,406	47,520	48,665	52,877
Toys & Equipment	3186.45	2240.57	915	1,627	684	2,922	4,048	4,529
Classroom equipment		0	2,522	-	-	-	-	-
Insurance, PLA Membership, OFSTED	1051.87	961.86	957	1,154	818	799	748	767
Phone	1058.53	999.48	803	991	765	808	736	723
Stationery & Copying	168.98	8.1	237	183	85	25	45	34
Advertising	96.00	72	72	301	206	6	221	78
Outings & Parties	0.00	0	-	100	-	-	-	100
Course Fees	1529.98	1224	146	414	3,002	480	200	1,500
Petty Cash	0.00	0	-	482	1,100	200	600	350
Sundry Expenses	1692.62	2046.43	910	1,866	1,458	1,344	819	1,047
	<u>74476.25</u>	<u>69805.92</u>	<u>61,611</u>	<u>74,306</u>	<u>64,411</u>	<u>60,662</u>	<u>62,802</u>	<u>68,754</u>
<b>SURPLUS/(DEFICIT)</b>	<u>9242.54</u>	<u>4991.22</u>	<u>13,472</u>	<u>(13,526)</u>	<u>(4,782)</u>	<u>(4,180)</u>	<u>7,185</u>	<u>2,052</u>

Includes accrual for Autumn 2019 rent\*

-

2,756.72

## **Independent examiner's report to the trustees of Chelford Village pre-school**

I report to the trustees on my examination of the accounts of Chelford Village pre-school (The Trust) for the year ending 31 December 2022.

### **Responsibilities and basis of report**

As the Charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the trust's accounts, carried out under the section 145 of the 2011 Act, 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 and can confirm that no material matters have come to my attention that would give me cause to believe, that in any material respect:

1. accounting records were not kept in respect of the trust, as required by section 120 of the Act; or
2. the accounts do not accord with those records

In addition to my examination, and following several discussions with the Treasurer, I have come across no other matters that would affect the proper understanding of the accounts, summarised overleaf.

The accounts are prepared on a receipts and payments basis.

**Signed:**



**Name:**

Aaron James Lee

**Relevant professional qualification:**

ACA ICAEW (1180332)

**Address:**

5 Dexter Place, Chelford, Macclesfield, SK11 9FU

**Date:**

19/07/2023

**CHELTFORD VILLAGE PRE-SCHOOL**

**31/12/2022**

**INCOME & EXPENDITURE FOR THE YEAR ENDED:**

<b>INCOME</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>TOTAL</b>
Fees - payments	7,315.00	904.00	3,214.00	6,398.00	818.00	1,186.00	278.00	170.95	5,504.00	2,342.25	1,597.00	2,826.00	32,553.20
Fees - SureStart payments	0.00	0.00	4,039.08	11,707.92	0.00	5,017.68	272.00	11,271.96	0.00	0.00	5,255.07	10,924.20	48,487.91
Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,611.70	1,611.70
Fundraising - Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.00	51.00
Fundraising - Photos / Book club	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CCC Training Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Milk Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Income	0.00	0.00	0.00	0.00	974.98	0.00	40.00	0.00	0.00	0.00	0.00	0.00	1,014.98
	<b>7,315.00</b>	<b>904.00</b>	<b>7,253.08</b>	<b>18,105.92</b>	<b>1,792.98</b>	<b>6,203.68</b>	<b>590.00</b>	<b>11,442.91</b>	<b>5,504.00</b>	<b>2,342.25</b>	<b>6,852.07</b>	<b>15,412.90</b>	<b>83,718.79</b>

**EXPENDITURE**

Rent	2,500.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	2,731.65	0.00	0.00	0.00	7,731.65
Wages & Tax	4,962.80	3,490.08	6,020.13	2,535.93	5,404.46	5,671.66	80.00	8,548.59	5,447.29	5,462.07	5,930.83	4,406.33	57,960.17
Milk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Toys & Equipment	0.00	0.00	591.60	0.00	840.54	0.00	0.00	284.77	0.00	1,469.54	0.00	0.00	3,186.45
Fundraising costs - Events	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising costs - Photos / Book club	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fundraising costs - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance, PLA Membership, OFSTED	0.00	0.00	8.75	0.00	75.00	774.72	0.00	0.00	193.40	0.00	0.00	0.00	1,051.87
Phone	153.48	76.40	76.40	83.84	83.51	83.51	83.51	83.51	83.51	83.84	83.51	83.51	1,058.53
Stationery & Copying	0.00	0.00	168.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168.98
Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96.00	0.00	0.00	0.00	96.00
Outings & Parties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Course Fees	0.00	0.00	0.00	0.00	0.00	1,334.98	0.00	0.00	180.00	0.00	0.00	15.00	1,529.98
Petty Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sundry Expenses	804.39	0.00	0.00	0.00	95.99	137.31	0.00	3.13	0.00	6.30	0.00	645.50	1,692.62
	<b>8,420.67</b>	<b>3,566.48</b>	<b>6,865.96</b>	<b>2,619.77</b>	<b>6,499.50</b>	<b>10,502.18</b>	<b>163.51</b>	<b>8,920.00</b>	<b>8,731.85</b>	<b>7,021.75</b>	<b>6,014.34</b>	<b>5,150.34</b>	<b>74,476.25</b>

**CASH RECONCILIATION**

<b>Opening Balance</b>	35,455.25	34,349.61	31,687.16	32,074.41	47,560.84	42,854.68	38,556.51	38,983.32	41,506.60	38,279.48	33,601.30	34,441.36	35,455.25
Interest on reserve account	0.03	0.03	0.03	0.28	0.36	0.33	0.32	0.37	0.73	1.32	2.33	2.66	8.79
Surplus/Deficit	(1,105.67)	(2,662.48)	387.22	15,486.15	(4,706.52)	(4,298.50)	426.49	2,522.91	(3,227.85)	(4,679.50)	837.73	10,262.56	9,242.54
<b>Closing Balance</b>	<b>34,349.61</b>	<b>31,687.16</b>	<b>32,074.41</b>	<b>47,560.84</b>	<b>42,854.68</b>	<b>38,556.51</b>	<b>38,983.32</b>	<b>41,506.60</b>	<b>38,279.48</b>	<b>33,601.30</b>	<b>34,441.36</b>	<b>44,706.58</b>	<b>44,706.58</b>
Current account closing balance	30,304.38	27,641.90	28,029.12	43,515.27	38,808.75	34,510.25	34,936.74	37,459.65	34,231.80	29,552.30	30,390.03	40,652.59	
Reserve account closing balance	4,045.23	4,045.26	4,045.29	4,045.57	4,045.93	4,046.26	4,046.58	4,046.95	4,047.68	4,049.00	4,051.33	4,053.99	
<b>Total Closing Balance</b>	<b>34,349.61</b>	<b>31,687.16</b>	<b>32,074.41</b>	<b>47,560.84</b>	<b>42,854.68</b>	<b>38,556.51</b>	<b>38,983.32</b>	<b>41,506.60</b>	<b>38,279.48</b>	<b>33,601.30</b>	<b>34,441.36</b>	<b>44,706.58</b>	

Discrepancy

0.00

**CHELFORD VILLAGE PRE-SCHOOL**

England & Wales - Charity number 1038596

---

# Accounts

---

## **Independent examiner's report to the trustees of Chelford Village pre-school**

I report to the trustees on my examination of the accounts of Chelford Village pre-school (The Trust) for the year ending 31 December 2021.

### **Responsibilities and basis of report**

As the Charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the trust's accounts, carried out under the section 145 of the 2011 Act, 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 and can confirm that no material matters have come to my attention that would give me cause to believe, that in any material respect:

1. accounting records were not kept in respect of the trust, as required by section 120 of the Act; or
2. the accounts do not accord with those records

In addition to my examination, and following several discussions with the Treasurer, I have come across no other matters that would affect the proper understanding of the accounts, summarised overleaf.

The accounts are prepared on a receipts and payments basis.

**Signed:**



**Name:**

Aaron James Lee

**Relevant professional qualification:**

ACA ICAEW (1180332)

**Address:**

5 Dexter Place, Chelford, Macclesfield, SK11 9FU

**Date:**

20/10/2022



**CHELFORD VILLAGE PRE-SCHOOL**

England & Wales - Charity number 1038596

---

# Accounts

---

## Chelford Village Pre School

Treasurer's Report year ended 31<sup>st</sup> December 2020

In 2020 Pre School made a profit of just short of £13.5K, we recouped the loss of just over £13.5k that was made in 2019.

The main areas of change in income and expenditure for the year are as follows:

### Income , overall increased by £14k on 2019

- Donations were up by just over £4k, notably two grants received which were applied for by the Manager
- Just over £12k was received under the Government furlough scheme when we had to close Pre School due to covid

### Expenditure, overall decreased by £13k on 2019

- Wages were the main reason for this decrease, after a tough 2019 we were able to keep a hold on wages, implementing a system to check staff numbers for each sessions and the management team keeping a monthly check on cashflow and wages.

All other areas of income and expenditure remained roughly the same.

The bank balances at the end of 2020 were:

Current account £26,418

Reserve account £ 4,044

**Chelford Village Pre school**  
**Income and Expenditure 2020**

	2020 £	2019 £	2018 £	2017 £
<b><u>INCOME</u></b>				
Fees - payments	18,006	20,645	24,907	23,800
Fees - SureStart payments	39,904	39,004	34,201	32,609
Donations	4,416	570	500	-
Fundraising - Events	-	378	-	-
Fundraising - Photos / Book club	21	-	15	71
Fundraising - Other	-	130	-	-
Interest received	4	13	6	-
Job Retention Scheme Government Grant	12,150	-	-	-
Miscellaneous Income	582	40	-	1
	<b>75,083</b>	<b>60,780</b>	<b>59,629</b>	<b>56,481</b>
<b><u>EXPENDITURE</u></b>				
Rent	4,978	7,180 *	6,887	6,558
Wages & Tax	50,071	60,008	49,406	47,520
Toys & Equipment	915	1,627	684	2,922
Classroom equipment	2,522	-	-	-
Insurance, PLA Membership, OFSTED	957	1,154	818	799
Phone	803	991	765	808
Stationery & Copying	237	183	85	25
Advertising	72	301	206	6
Outings & Parties	-	100	-	-
Course Fees	146	414	3,002	480
Petty Cash	-	482	1,100	200
Sundry Expenses	910	1,866	1,458	1,344
	<b>61,611</b>	<b>74,306</b>	<b>64,411</b>	<b>60,662</b>
<b><u>SURPLUS/(DEFICIT)</u></b>	<b>13,472</b>	<b>(13,526)</b>	<b>(4,782)</b>	<b>(4,180)</b>
Includes accrual for Autumn 2019 rent*	-	2,756.72		

## **Independent examiner's report to the trustees of Chelford Village Pre-School**

I report to the trustees on my examination of the accounts of Chelford Village Pre-School (the Trust) for the year ended 31 December 2020.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

This has clearly been another difficult year for the Pre-School as the Committee members have had to contend with the issues raised by the Coronavirus restrictions on the operation of the Pre-School. I have no material concerns after discussions with the Treasurer and have come across no other matters other than the ones stated below 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.

The Accounts are prepared on a receipts and payments basis apart from the following matters:

- Income from the SureStart payments paid by Cheshire East Council to the Trust have been adjusted so the payments included in the Accounts relate only to the year ended 31 December 2020.

Signed: 

Name: Cathryn Ruddock

Relevant professional qualification or membership of professional bodies (if any): ACA, ATII

Address: Bate Mill Farmhouse, Bate Mill Lane, Chelford, Macclesfield, Cheshire. SK11 9BW

Date: 23/09/2021