

TINGEWICK PRE-SCHOOL LIMITED

England & Wales · Charity number 1099962

Details

Status	Registered
Legal form	Charitable company
Company number	04732632
Registered	2003-10-09
Register	View on the Charity Commission register

Contact

Address	Tingewick Pre School Ltd Main Street Tingewick Buckingham Bucks MK18 4NL
Phone	01280847307
Email	tingewickpreschool@outlook.com
Website	www.tingewickpreschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:-3.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, 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 ABILITY3.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;3.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Providing childcare and education to Pre-School children

Classification

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

Geography

- **Area of benefit:** NOT DEFINED, BUT IN PRACTICE TINGEWICK, BUCKINGHAMSHIRE
- Buckinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£91,305	£98,577	-	-
2024-07-31	£126,199	£121,365	-	-
2023-07-31	£167,917	£111,418	-	-
2022-07-31	£130,268	£91,119	-	-
2021-07-31	£99,435	£75,823	-	-
2020-07-31	£58,231	£54,412	-	-

Trustees

Name	Role	Appointed
Claire Groves	Chair	2018-07-12
Alison Rixson		2025-06-29
Dr Richard Timms		2023-10-01

TINGEWICK PRE-SCHOOL LIMITED

England & Wales - Charity number 1099962

Accounts

Annual report from Preschool Chair

The last year has been a difficult one for me on a personal level and I have had to be away for much of the time.

Although I am usually available at the end of a telephone or email but I hope the next year I will be able to concentrate on the Pre-school, although I know our wonderful staff have everything covered.

Our main barrier to fundraising has been lack of volunteers to help but I hope this will change as we have some willing volunteers.

The Pre-school lease has finally been signed and is for a further 10 years, I just have to negotiate the minefield of Stamp duty for which I believe we are exempt as a charity and Land registry as the lease is over 7 years. I am loath to employ the services of a solicitor as this will incur charges and we do not have the money for this.

The new building has been a delight to operate from and we have received money for Tesco and Gawcott Solar Farm to enhance the outside space and we are going to apply to Waitrose token scheme to buy further outside resources.

Funraising ideas for the coming year include an Easter Egg trail already arranged for March 28th

A Quiz

Sip and paint event,

Christmas Wreath making.

Any other ideas are welcome.

We are so lucky to receive continued support from our lovely community. So a big thank you to everyone.

Thanks to all for your support.

Claire Groves

Preschool Chair

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

Company No: 04732632 (England and Wales)
Registered Charity No: 1099962

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

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TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2025

2

The Management Committee presents its report and financial statements for the year ended 31 July 2025.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Tingewick Pre-School Limited
Charity Registration Number:	1099962
Company Registration Number:	04732632 (England and Wales)
Registered Office:	Waring Cottage Stockleys Lane Tingewick Buckinghamshire MK18 4QX
Operational Address:	Main Street Tingewick Buckinghamshire MK18 4NL
Management Committee: at 31 July 2025	Claire Groves (Chair) Michele Williams (Outgoing Treasurer) Alison Rixson (Incoming Treasurer) Richard Timms (Secretary)
Independent Examiner:	John Dutton (FCA)
Bankers:	HSBC Bicester Branch 1 Sheep Street Bicester OX26 6JA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 April 2003 and registered as a charity in June 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee.

The management committee are elected by the membership at the annual general meeting and can serve for three years before requiring re-election.

OBJECTIVES AND ACTIVITIES

- <> To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- <> To prepare children for school in a safe, secure and stimulating environment.
- <> To work within a framework which ensures equality of opportunity for all children and families.
- <> To continue to operate within our financial constraints, namely to ensure that expenditure does not exceed income.
- <> To encourage and support our staff to develop their knowledge and skills where appropriate.

ACHIEVEMENTS AND PERFORMANCE

- <> Supporting children with Special Educational Needs, with limited financial support, enabling their inclusion within mainstream pre-school education.
- <> The new building in Tingewick is now in place and fully operational from November 2024.

FINANCIAL REVIEW

- <> Income received from our fees and council funding has decreased from £109,191 last year to £88,790. This is because of a delay in the Autumn term to open fully.
- <> Overall income has decreased, going from £120,018 last year to £91,305. This excludes the monies received last year from the insurance company in relation to the Arson attack.
- <> Donations received this year totalled £399.
- <> Expenditure has increased, going from £95,865 last year to £98,577.
- <> Premises expenses remain high due to the alarm set up costs of £6,132, and fencing of £3,000.
- <> This year there was a trading deficit of income over expenditure of £9,022.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Management Committee should follow best practice and:-

- 1 Select suitable accounting policies and then apply them consistently;
- 2 Make judgments and estimates that are reasonable and prudent; and
- 3 Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the Company's Directors, we certify that:

- 1 So far as we are aware, there is no relevant accounting information of which the Company's Independent Examiner is unaware; and
- 2 As Directors of the Company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the Company's Independent Examiner is aware of that information.

SMALL COMPANIES RULES

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on and signed on its behalf.



.....
Claire Groves
Chair of the Management Committee

TINGEWICK PRE-SCHOOL LIMITED

(A Company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2025

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I report on the accounts of the company for the year ended 31 July 2025, which are set out on pages 6 to 12.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Company (and also its Directors for the purposes of Company Law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act)

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act.

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.


.....
John Dutton FCA (ICAEW)
67 High Street
Nash
MK17 0EP

12 March 2026
.....
Date

TINGEWICK PRE-SCHOOL LIMITED

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(A Company limited by guarantee)**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2025**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes			2025	2024
		£	£	£	£
Incoming Resources					
Pre-school fees		12,606	0	12,606	12,596
Pre-school funding		76,184	0	76,184	96,595
Other funding		0	0	0	3,250
Donations	2	399	0	399	2,217
Fund raising		809	1,000	1,809	3,780
Other income	3	21	0	21	158
Insurance Claim		0	0	0	6,181
Interest receivable	4	286	0	286	1,422
Total incoming resources		90,305	1,000	91,305	126,199
Resources Expended					
Direct expenditure	5	(98,577)	(1,750)	(100,327)	(121,365)
Net movement in resources for the financial year		(8,272)	(750)	(9,022)	4,834
Reconciliation of funds					
Total funds brought forward		144,158	1,750	145,908	141,074
Transfers		0	0	0	0
Total funds carried forward		£135,886	£1,000	£136,886	£145,908

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

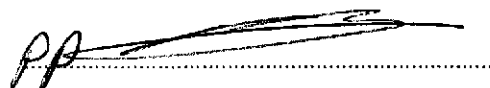
TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
BALANCE SHEET AS AT 31 JULY 2025

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	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		£	£
FIXED ASSETS			
Building	6	134,553	149,503
CURRENT ASSETS			
Prepayments	7	5,203	984
Cash at bank		16,282	23,732
Cash in hand		298	708
		<u>21,783</u>	<u>141,074</u>
CREDITORS: amounts falling due within one year	8	<u>(6,450)</u>	<u>(10,019)</u>
NET CURRENT ASSETS		15,333	141,074
CREDITORS: amounts falling due after more than one year	9	<u>(13,000)</u>	<u>(19,000)</u>
<u>TOTAL ASSETS</u>		<u>£136,886</u>	<u>£145,908</u>
MEMBERS' FUNDS			
Unrestricted funds	11	135,886	144,158
Restricted funds	12	1,000	1,750
<u>TOTAL FUNDS</u>		<u>£136,886</u>	<u>£145,908</u>

The Management Committee considers that the Charity is entitled to exemption from the requirement to have an audit under the Provisions of Section 477(1) of the Companies Act 2006. Members have not required the Charity, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 31 July 2025. The Members acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with Section 386 and Section 387 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 July 2025 and of its loss for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the Charity.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to small companies regime within Part 15 of the Companies Act 2006 were approved by the Management Committee on.....and signed on its behalf.


Treasurer of the Management Committee

17/3/26

Date

The notes on pages 8 to 12 form part of these financial statements.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Tingewick Pre-School Limited is a Charitable Company limited by guarantee in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity Information on Page 2 of these Financial Statements. The nature of the Charity's operations and principal activities are as per the objectives and activities shown on Page 3 of the report of the management committee.

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The Financial Statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting Charities: Statement Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Financial Statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The Financial Statements are presented in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund Accounting

The company maintains its funds in two categories as follows:-

- (i) Unrestricted Funds**
General unrestricted funds represent unrestricted income which is expendable at the discretion of the Management Committee in the furtherance of the objectives of the company. Such funds may be held in order to finance both working capital and capital investment.
- (ii) Restricted Funds**
Restricted funds represent income received from various sources, which should not be used to fund the normal business of the company.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Incoming Resources

Income from donations and grants including capital grants, is included in incoming resources when these are receivable. When donors specify that donations and grants, including capital grants, are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

(d) Resources Expended

Direct expenditure includes all expenditure directly related to the objectives of the company and comprises the data shown in note 5.

(e) Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

(f) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Building : 10% straight line

2	<u>DONATIONS (UNRESTRICTED)</u>	<u>2025</u>	<u>2024</u>
		£	£
	One Off Donations	£399	£2,217
3	<u>OTHER INCOME</u>	<u>2025</u>	<u>2024</u>
	Uniform sales	£21	£158
4	<u>INTEREST RECEIVABLE</u>	<u>2025</u>	<u>2024</u>
	Bank interest	£286	£1,422

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

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5	<u>DIRECT EXPENDITURE</u>	<u>2025</u>	<u>2024</u>
		£	£
	Wages	55,231	70,620
	Pension	4,180	5,061
	PAYE / NIC / SMP	3,760	2,896
	Training / DBS checks	468	748
	Fundraising	253	171
	Toys / Crafts / Equipment	678	1,050
	Food	125	180
	Uniform	93	250
	Insurance	1,160	564
	Premises Expenses	15,185	12,721
	Printing, Postage & Stationery	173	108
	Professional Fees	1,020	480
	Subscriptions	1,004	594
	Bank Charges	66	74
	Sundries	231	348
	Depreciation	14,950	0
	Total unrestricted funds	£98,577	£95,865
	New Building Expenditure	0	24,500
	Charitable Contribution	750	1,000
	Tesco Blue Tokens	1,000	0
	Total restricted funds	£1,750	£25,500
	Total expenditure	£100,327	£121,365

6	<u>TANGIBLE ASSETS</u>	<u>Building</u>
		£
	Cost	
	As at 1 August 2024	149,503
	Additions	0
	As at 31 July 2025	149,503
	Depreciation	
	As at 1 August 2024	0
	Charge for the year	14,950
	As at 31 July 2025	14,950
	Net Book Value	
	As at 31 July 2025	£134,553
	As at 31 July 2024	£149,503

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025****7 DEBTORS**

	<u>2025</u>	<u>2024</u>
Prepayments	£5,203	£984

8 CREDITORS: Amounts falling due within one year

	<u>2025</u>	<u>2024</u>
Heart of Bucks Loan	6,000	6,000
Accruals	450	4,019
	£6,450	£10,019

An interest free loan of £25,000 was received in May 2024 from The Heart of Bucks Community Foundation. Repayments began on 1 August 2024 at £500 per month.

9 CREDITORS: Amounts falling due within one year

	<u>2025</u>	<u>2024</u>
Heart of Bucks Loan	£13,000	£19,000

10 NUMBER OF EMPLOYEES

The average monthly number of employees was as follows:

	<u>2025</u>	<u>2024</u>
Full Time	Nil	Nil
Part Time	7	7

11 UNRESTRICTED FUNDS

<u>01.08.2024</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2025</u>
£144,158	90,305	(98,577)	0	£135,886

12 **RESTRICTED FUNDS**

<u>01.08.2024</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2025</u>
£1,750	1,000	(1,750)	0	£1,000

During the year £1000 was received in from the Tesco Blue Tokens scheme, this was spent on new play equipment for the children.

A Charitable contribution of £750 was paid to the Heart of Bucks Community Foundation on receipt of their loan. Further charitable contributions are payable as follows:

15-May-26	£500
15-May-27	£250
15-May-28	£250
	<u>£1,000</u>

TINGEWICK PRE-SCHOOL LIMITED

England & Wales - Charity number 1099962

Accounts

Annual report from Preschool Chair 18th **March 2025**

This time last year we were all looking forward to moving into our new building. Although it took until November we finally achieved it. I think you will all agree it is a lovely space and the joy of being able to leave activities set up and display work is well worth the sleepless nights and hard work.

A huge thanks to all for their hard work and support.

The final hurdle was only passed thanks to a sustainability grant from Bucks Council so a huge thank you to them.

Thanks also to our outgoing Treasurer Michele who shopped around for the best price for the power and other services, her organisation skills will be sorely missed and she has compiled a great file for our new Treasurer setting out what needs doing when which I know will be very useful.

Thanks also to all the staff, as ever but especially those who dealt with the power company and builders, you took a lot of pressure from me and were all there when needed. And preparing the

new building for the children meant a lot of extra work.

The children in the setting continue to receive a quality start and we are looking forward to re starting liaison with the village school foundation teacher to ensure the smooth transition for all into school.

We have had some fun fund raising activities this year and thanks to all for organising and supporting.

We really need people to join the Committee to enable us to hold fundraising activities and I look forward to being able to invite people to Committee meetings in the new Pre-school building. We all have lots of things to do but the more volunteers we have on the Committee the less work everyone has to do.

Thanks to all for your support.

Claire Groves

Preschool Chair

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

Company No: 04732632 (England and Wales)
Registered Charity No: 1099962

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

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TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2024

2

The Management Committee presents its report and financial statements for the year ended 31 July 2024.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Tingewick Pre-School Limited
Charity Registration Number:	1099962
Company Registration Number:	04732632 (England and Wales)
Registered Office:	Waring Cottage Stockleys Lane Tingewick Buckinghamshire MK18 4QX
Operational Address: at 31 July 2024	Gawcott Village Hall Buckingham Road Gawcott Buckinghamshire MK18 4JE
Operational Address: from November 2024	Main Street Tingewick Buckinghamshire MK18 4NL
Management Committee: at 31 July 2024	Claire Groves (Chair) Michele Williams (Treasurer) Richard Timms (Secretary)
Independent Examiner:	John Dutton (FCA)
Bankers:	HSBC Bicester Branch 1 Sheep Street Bicester OX26 6JA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 April 2003 and registered as a charity in June 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee.

The management committee are elected by the membership at the annual general meeting and can serve for three years before requiring re-election.

OBJECTIVES AND ACTIVITIES

- <> To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- <> To prepare children for school in a safe, secure and stimulating environment.
- <> To work within a framework which ensures equality of opportunity for all children and families.
- <> To continue to operate within our financial constraints, namely to ensure that expenditure does not exceed income.
- <> To encourage and support our staff to develop their knowledge and skills where appropriate.

ACHIEVEMENTS AND PERFORMANCE

- <> Supporting children with Special Educational Needs, with limited financial support, enabling their inclusion within mainstream pre-school education.
- <> Pre-School has continued to operate from Gawcott Village Hall throughout the year.
- <> The new building in Tingewick is now in place and fully operational from November 2024.

FINANCIAL REVIEW

- <> Income received from our fees and council funding has increased from £85,054 last year to £109,191.
- <> Overall income has increased, going from £88,452 last year to £120,018. This excludes the monies received from the insurance company in relation to the Arson attack.
- <> Donations have remained higher than average this year, and totalled £2,217.
- <> Expenditure has remained consistent, going from £95,434 last year to £95,865.
- <> Premises expenses remain high as a result of paying rent for the use of Gawcott Village Hall.
- <> This year there was a trading surplus of income over expenditure of £24,153.

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2024

4

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Management Committee should follow best practice and:-

- 1 Select suitable accounting policies and then apply them consistently;
- 2 Make judgments and estimates that are reasonable and prudent; and
- 3 Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the Company's Directors, we certify that:

- 1 So far as we are aware, there is no relevant accounting information of which the Company's Independent Examiner is unaware: and
- 2 As Directors of the Company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the Company's Independent Examiner is aware of that information.

SMALL COMPANIES RULES

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on Tuesday 18 March and signed on its behalf.

2025



.....
Claire Groves
Chair of the Management Committee

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2024

5

I report on the accounts of the company for the year ended 31 July 2024, which are set out on pages 6 to 12.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Company (and also its Directors for the purposes of Company Law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act)

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act.

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.


.....
John Dutton FCA (ICAEW)
67 High Street
Nash
MK17 0EP

.....
Date

23 March 2025

TINGEWICK PRE-SCHOOL LIMITED

6

(A Company limited by guarantee)**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2024**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes			2024	2023
		£	£	£	£
Incoming Resources					
Pre-school fees		12,596	0	12,596	8,046
Pre-school funding		96,595	0	96,595	77,008
Other funding		3,250	0	3,250	0
Donations	2	2,217	0	2,217	2,117
Fund raising		3,780	0	3,780	0
Other income	3	158	0	158	36
Insurance Claim		0	6,181	6,181	79,465
Interest receivable	4	1,422	0	1,422	1,245
Total incoming resources		120,018	6,181	126,199	167,917
Resources Expended					
Direct expenditure	5	(95,865)	(25,500)	(121,365)	(111,418)
Net movement in resources for the financial year		24,153	(19,319)	4,834	56,499
Reconciliation of funds					
Total funds brought forward		67,593	73,481	141,074	84,575
Transfers		52,412	(52,412)	0	0
Total funds carried forward		£144,158	£1,750	£145,908	£141,074

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
BALANCE SHEET AS AT 31 JULY 2024

7

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
		£	£
FIXED ASSETS			
Building	6	149,503	0
CURRENT ASSETS			
Prepayments	7	984	1,164
Cash at bank		23,732	139,868
Cash in hand		708	42
		25,424	141,074
CREDITORS: amounts falling due within one year	8	(10,019)	0
NET CURRENT ASSETS		15,405	0
CREDITORS: amounts falling due after more than one year	9	(19,000)	0
<u>TOTAL ASSETS</u>		<u>£145,908</u>	<u>£141,074</u>
MEMBERS' FUNDS			
Unrestricted funds	11	144,158	67,593
Restricted funds	12	1,750	73,481
<u>TOTAL FUNDS</u>		<u>£145,908</u>	<u>£141,074</u>

The Management Committee considers that the Charity is entitled to exemption from the requirement to have an audit under the Provisions of Section 477(1) of the Companies Act 2006. Members have not required the Charity, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 31 July 2024. The Members acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with Section 386 and Section 387 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 July 2024 and of its surplus for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the Charity.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to small companies regime within Part 15 of the Companies Act 2006 were approved by the Management Committee on.....and signed on its behalf.

.....
Michele Williams
Treasurer of the Management Committee

.....
Date

The notes on pages 8 to 12 form part of these financial statements.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Tingewick Pre-School Limited is a Charitable Company limited by guarantee in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity Information on Page 2 of these Financial Statements. The nature of the Charity's operations and principal activities are as per the objectives and activities shown on Page 3 of the report of the management committee.

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The Financial Statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting Charities: Statement Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Financial Statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The Financial Statements are presented in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund Accounting

The company maintains its funds in two categories as follows:-

(i) Unrestricted Funds

General unrestricted funds represent unrestricted income which is expendable at the discretion of the Management Committee in the furtherance of the objectives of the company. Such funds may be held in order to finance both working capital and capital investment.

(ii) Restricted Funds

Restricted funds represent income received from various sources, which should not be used to fund the normal business of the company.

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

9

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Incoming Resources

Income from donations and grants including capital grants, is included in incoming resources when these are receivable. When donors specify that donations and grants, including capital grants, are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

(d) Resources Expended

Direct expenditure includes all expenditure directly related to the objectives of the company and comprises the data shown in note 5.

(e) Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

(f) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Building : 10% straight line

2	<u>DONATIONS (UNRESTRICTED)</u>	<u>2024</u>	<u>2023</u>
		£	£
	One Off Donations	£2,217	£2,117
3	<u>OTHER INCOME</u>	<u>2024</u>	<u>2023</u>
	Uniform sales	£158	£36
4	<u>INTEREST RECEIVABLE</u>	<u>2024</u>	<u>2023</u>
	Bank interest	£1,422	£1,245

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

10

5	<u>DIRECT EXPENDITURE</u>	<u>2024</u>	<u>2023</u>
		£	£
	Wages	70,620	74,351
	Pension	5,061	4,734
	PAYE / NIC / SMP	2,896	0
	Training / DBS checks	748	616
	Fundraising	171	0
	Toys / Crafts / Equipment	1,050	1,296
	Food	180	328
	Uniform	250	236
	Insurance	564	736
	Premises Expenses	12,721	11,643
	Printing, Postage & Stationery	108	56
	Professional Fees	480	480
	Subscriptions	594	568
	Bank Charges	74	62
	Sundries	348	328
	Total unrestricted funds	£95,865	£95,434
	New Building Expenditure	24,500	15,984
	Charitable Contribution	1,000	0
	Total restricted funds	£25,500	£15,984
	Total expenditure	£121,365	£111,418

6	<u>TANGIBLE ASSETS</u>	<u>Building</u>
		£
	Cost	
	As at 1 August 2023	0
	Additions	149,503
	As at 31 July 2024	149,503
	Depreciation	
	As at 1 August 2023	0
	Charge for the year	0
	As at 31 July 2024	0
	Net Book Value	
	As at 31 July 2024	£149,503
	As at 31 July 2023	£0

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

11

7 DEBTORS

	<u>2024</u>	<u>2023</u>
Prepayments	£984	£1,164

8 CREDITORS: Amounts falling due within one year

	<u>2024</u>	<u>2023</u>
Heart of Bucks Loan	6,000	0
Accruals	4,019	0
	£10,019	£0

An interest free loan of £25,000 was received in May from The Heart of Bucks Community Foundation. Repayments began on 1 August 2024 at £500 per month.

9 CREDITORS: Amounts falling due within one year

	<u>2024</u>	<u>2023</u>
Heart of Bucks Loan	£19,000	£0

10 NUMBER OF EMPLOYEES

The average monthly number of employees was as follows:

	<u>2024</u>	<u>2023</u>
Full Time	Nil	Nil
Part Time	7	8

11 UNRESTRICTED FUNDS

<u>01.08.2023</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2024</u>
£67,593	120,018	(95,865)	(52,412)	£39,334

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

12

12 **RESTRICTED FUNDS**

<u>01.08.2023</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2024</u>
£73,481	6,181	(25,500)	(52,412)	£1,750

Royal Sunalliance has paid out an additional insurance amount of £6,181.

During the year £174,003 was paid out towards the new building in Tingewick, of which £149,503 has been capitalised.

A Charitable contribution of £1,000 was paid to the Heart of Bucks Community Foundation on receipt of their loan. Further charitable contributions are payable as follows:

15-May-25	£750
15-May-26	£500
15-May-27	£250
15-May-28	£250
	£1,750



Invoice to : Claire Groves
Main Street
Tingewick
Buckingham
Mk18 4NL

Payment Schedule

Date: 18/12/2023

Deposit for supply and erect of Garden Room £43500.77 Payment Received With Thanks

Of which Vat charged at 20% £7250.13

Stage Payment for supply and erect of Garden Room £113102.01 Payment due on project start

Additions £0.00

Of which Vat charged at 20% £18850.33

Final Payment for supply and erect of Garden Room £17400.31 Payment due on practical completion

Additions £0.00

Of which Vat charged at 20% £2900.05

Total Contract Value £174003.09

Total VAT £29000.51

Please pay into the following account :

Vivid Green Ltd

Barclays Bank

Sort Code 20-05-74

Account No : 90209406

Vivid Green Ltd Registered in England and Wales No. 09677781 VAT no. 295 9222 64

Doors, Windows and Screens

5 x Top Hung Opener 1200mm wide x 900mm high	£3,755
1 x French Door 2000mm wide x 2300mm high	£2,538
1 x Single Glazed Door 1000mm wide x 2300mm high	£1,212
3 x Internal Door 830mm wide x 2050mm high	£750
2 x Internal Pocket Door 1000mm wide x 2050mm high	£1,000
	£9,255

Flooring

Laminate Flooring	£3,517
	£3,517

External Cladding & Decking Plan

Thermowood	£5,985
Cement particle board	£3,972
	£9,957

Heating

Standard climate control Fujitsu KMTA Range (R32) Standard wall mount - up to 15 sqm	£1,724
Standard climate control Fujitsu KMTA Range (R32) Two internal units for up to 64 sqm	£4,112
Climate control trunking should the installation not be back to back	£300
	£6,136

Lighting & Electrics Plan

Internal Double Sockets	£680
Internal LED Dimmable Down Lights Finished in Brushed Chrome	£665
Light Switch Dimmable 2 Gang	£85
Light Switch Dimmable 1 Gang	£75
Standard Internal Switch Finished in Brushed Chrome	£260
600mm x 600mm Light Square	£2,100
Internet Socket Finished in Brushed Chrome. Terminated at both ends.	£250
Security Light with PIR	£140
External Updown Light	£560
Smoke/Heat Alarm	£120
Standard under sink water heater	£450
Larger capacity water heater	£625
	£6,010

£149,503**Services & Site Preparation**

Number of skips is approximate should further skips be needed further charges will apply	£1,188
Foundations	£4,160
Connection of electrics	£370
Building Regulation certificate for commercial premises including site inspections	£3,500
Portaloo	£275
	£9,493

Total per Order Confirmation

£158,996Extras, including Rear Staircase & Steel Cladding £15,007**Total Paid**

£174,003

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

Company No: 04732632 (England and Wales)
Registered Charity No: 1099962

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

1

I N D E X

Report of the Management Committee	2 to 4
Independent Examiner Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2024

2

The Management Committee presents its report and financial statements for the year ended 31 July 2024.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Tingewick Pre-School Limited
Charity Registration Number:	1099962
Company Registration Number:	04732632 (England and Wales)
Registered Office:	Waring Cottage Stockleys Lane Tingewick Buckinghamshire MK18 4QX
Operational Address: at 31 July 2024	Gawcott Village Hall Buckingham Road Gawcott Buckinghamshire MK18 4JE
Operational Address: from November 2024	Main Street Tingewick Buckinghamshire MK18 4NL
Management Committee: at 31 July 2024	Claire Groves (Chair) Michele Williams (Treasurer) Richard Timms (Secretary)
Independent Examiner:	John Dutton (FCA)
Bankers:	HSBC Bicester Branch 1 Sheep Street Bicester OX26 6JA

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2024

3

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 April 2003 and registered as a charity in June 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee.

The management committee are elected by the membership at the annual general meeting and can serve for three years before requiring re-election.

OBJECTIVES AND ACTIVITIES

- <> To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- <> To prepare children for school in a safe, secure and stimulating environment.
- <> To work within a framework which ensures equality of opportunity for all children and families.
- <> To continue to operate within our financial constraints, namely to ensure that expenditure does not exceed income.
- <> To encourage and support our staff to develop their knowledge and skills where appropriate.

ACHIEVEMENTS AND PERFORMANCE

- <> Supporting children with Special Educational Needs, with limited financial support, enabling their inclusion within mainstream pre-school education.
- <> Pre-School has continued to operate from Gawcott Village Hall throughout the year.
- <> The new building in Tingewick is now in place and fully operational from November 2024.

FINANCIAL REVIEW

- <> Income received from our fees and council funding has increased from £85,054 last year to £109,191.
- <> Overall income has increased, going from £88,452 last year to £120,018. This excludes the monies received from the insurance company in relation to the Arson attack.
- <> Donations have remained higher than average this year, and totalled £2,217.
- <> Expenditure has remained consistent, going from £95,434 last year to £95,865.
- <> Premises expenses remain high as a result of paying rent for the use of Gawcott Village Hall.
- <> This year there was a trading surplus of income over expenditure of £24,153.

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2024

4

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Management Committee should follow best practice and:-

- 1 Select suitable accounting policies and then apply them consistently;
- 2 Make judgments and estimates that are reasonable and prudent; and
- 3 Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the Company's Directors, we certify that:

- 1 So far as we are aware, there is no relevant accounting information of which the Company's Independent Examiner is unaware: and
- 2 As Directors of the Company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the Company's Independent Examiner is aware of that information.

SMALL COMPANIES RULES

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on Tuesday 18 March and signed on its behalf.


.....
Claire Groves
Chair of the Management Committee

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2024

5

I report on the accounts of the company for the year ended 31 July 2024, which are set out on pages 6 to 12.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Company (and also its Directors for the purposes of Company Law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act)

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act.

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.


.....
John Dutton FCA (ICAEW)
67 High Street
Nash
MK17 0EP


.....
Date

TINGEWICK PRE-SCHOOL LIMITED

6

(A Company limited by guarantee)**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2024**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes			2024	2023
		£	£	£	£
Incoming Resources					
Pre-school fees		12,596	0	12,596	8,046
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Transfers		52,412	(52,412)	0	0
Total funds carried forward		£144,158	£1,750	£145,908	£141,074

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
BALANCE SHEET AS AT 31 JULY 2024

7

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
		£	£
FIXED ASSETS			
Building	6	149,503	0
CURRENT ASSETS			
Prepayments	7	984	1,164
Cash at bank		23,732	139,868
Cash in hand		708	42
		25,424	141,074
CREDITORS: amounts falling due within one year	8	(10,019)	0
NET CURRENT ASSETS		15,405	0
CREDITORS: amounts falling due after more than one year	9	(19,000)	0
<u>TOTAL ASSETS</u>		<u>£145,908</u>	<u>£141,074</u>
MEMBERS' FUNDS			
Unrestricted funds	11	144,158	67,593
Restricted funds	12	1,750	73,481
<u>TOTAL FUNDS</u>		<u>£145,908</u>	<u>£141,074</u>

The Management Committee considers that the Charity is entitled to exemption from the requirement to have an audit under the Provisions of Section 477(1) of the Companies Act 2006. Members have not required the Charity, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 31 July 2024. The Members acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with Section 386 and Section 387 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 July 2024 and of its surplus for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the Charity.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to small companies regime within Part 15 of the Companies Act 2006 were approved by the Management Committee on.....and signed on its behalf.

.....
Michele Williams
Treasurer of the Management Committee

.....
Date

The notes on pages 8 to 12 form part of these financial statements.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Tingewick Pre-School Limited is a Charitable Company limited by guarantee in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity Information on Page 2 of these Financial Statements. The nature of the Charity's operations and principal activities are as per the objectives and activities shown on Page 3 of the report of the management committee.

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The Financial Statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting Charities: Statement Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Financial Statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The Financial Statements are presented in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund Accounting

The company maintains its funds in two categories as follows:-

(i) Unrestricted Funds

General unrestricted funds represent unrestricted income which is expendable at the discretion of the Management Committee in the furtherance of the objectives of the company. Such funds may be held in order to finance both working capital and capital investment.

(ii) Restricted Funds

Restricted funds represent income received from various sources, which should not be used to fund the normal business of the company.

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

9

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Incoming Resources

Income from donations and grants including capital grants, is included in incoming resources when these are receivable. When donors specify that donations and grants, including capital grants, are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

(d) Resources Expended

Direct expenditure includes all expenditure directly related to the objectives of the company and comprises the data shown in note 5.

(e) Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

(f) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Building : 10% straight line

2	<u>DONATIONS (UNRESTRICTED)</u>	<u>2024</u>	<u>2023</u>
		£	£
	One Off Donations	£2,217	£2,117
3	<u>OTHER INCOME</u>	<u>2024</u>	<u>2023</u>
	Uniform sales	£158	£36
4	<u>INTEREST RECEIVABLE</u>	<u>2024</u>	<u>2023</u>
	Bank interest	£1,422	£1,245

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

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5	<u>DIRECT EXPENDITURE</u>	<u>2024</u>	<u>2023</u>
		£	£
	Wages	70,620	74,351
	Pension	5,061	4,734
	PAYE / NIC / SMP	2,896	0
	Training / DBS checks	748	616
	Fundraising	171	0
	Toys / Crafts / Equipment	1,050	1,296
	Food	180	328
	Uniform	250	236
	Insurance	564	736
	Premises Expenses	12,721	11,643
	Printing, Postage & Stationery	108	56
	Professional Fees	480	480
	Subscriptions	594	568
	Bank Charges	74	62
	Sundries	348	328
	Total unrestricted funds	£95,865	£95,434
	New Building Expenditure	24,500	15,984
	Charitable Contribution	1,000	0
	Total restricted funds	£25,500	£15,984
	Total expenditure	£121,365	£111,418

6	<u>TANGIBLE ASSETS</u>	<u>Building</u>
		£
	Cost	
	As at 1 August 2023	0
	Additions	149,503
	As at 31 July 2024	149,503
	Depreciation	
	As at 1 August 2023	0
	Charge for the year	0
	As at 31 July 2024	0
	Net Book Value	
	As at 31 July 2024	£149,503
	As at 31 July 2023	£0

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

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7 DEBTORS

	<u>2024</u>	<u>2023</u>
Prepayments	£984	£1,164

8 CREDITORS: Amounts falling due within one year

	<u>2024</u>	<u>2023</u>
Heart of Bucks Loan	6,000	0
Accruals	4,019	0
	£10,019	£0

An interest free loan of £25,000 was received in May from The Heart of Bucks Community Foundation. Repayments began on 1 August 2024 at £500 per month.

9 CREDITORS: Amounts falling due within one year

	<u>2024</u>	<u>2023</u>
Heart of Bucks Loan	£19,000	£0

10 NUMBER OF EMPLOYEES

The average monthly number of employees was as follows:

	<u>2024</u>	<u>2023</u>
Full Time	Nil	Nil
Part Time	7	8

11 UNRESTRICTED FUNDS

<u>01.08.2023</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2024</u>
£67,593	120,018	(95,865)	(52,412)	£39,334

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

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12 **RESTRICTED FUNDS**

<u>01.08.2023</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2024</u>
£73,481	6,181	(25,500)	(52,412)	£1,750

Royal Sunalliance has paid out an additional insurance amount of £6,181.

During the year £174,003 was paid out towards the new building in Tingewick, of which £149,503 has been capitalised.

A Charitable contribution of £1,000 was paid to the Heart of Bucks Community Foundation on receipt of their loan. Further charitable contributions are payable as follows:

15-May-25	£750
15-May-26	£500
15-May-27	£250
15-May-28	£250
	£1,750



Invoice to : Claire Groves
Main Street
Tingewick
Buckingham
Mk18 4NL

Payment Schedule

Date: 18/12/2023

Deposit for supply and erect of Garden Room £43500.77 Payment Received With Thanks

Of which Vat charged at 20% £7250.13

Stage Payment for supply and erect of Garden Room £113102.01 Payment due on project start

Additions £0.00

Of which Vat charged at 20% £18850.33

Final Payment for supply and erect of Garden Room £17400.31 Payment due on practical completion

Additions £0.00

Of which Vat charged at 20% £2900.05

Total Contract Value £174003.09

Total VAT £29000.51

Please pay into the following account :

Vivid Green Ltd

Barclays Bank

Sort Code 20-05-74

Account No : 90209406

Vivid Green Ltd Registered in England and Wales No. 09677781 VAT no. 295 9222 64

Doors, Windows and Screens

5 x Top Hung Opener 1200mm wide x 900mm high	£3,755
1 x French Door 2000mm wide x 2300mm high	£2,538
1 x Single Glazed Door 1000mm wide x 2300mm high	£1,212
3 x Internal Door 830mm wide x 2050mm high	£750
2 x Internal Pocket Door 1000mm wide x 2050mm high	£1,000
	£9,255

Flooring

Laminate Flooring	£3,517
	£3,517

External Cladding & Decking Plan

Thermowood	£5,985
Cement particle board	£3,972
	£9,957

Heating

Standard climate control Fujitsu KMTA Range (R32) Standard wall mount - up to 15 sqm	£1,724
Standard climate control Fujitsu KMTA Range (R32) Two internal units for up to 64 sqm	£4,112
Climate control trunking should the installation not be back to back	£300
	£6,136

Lighting & Electrics Plan

Internal Double Sockets	£680
Internal LED Dimmable Down Lights Finished in Brushed Chrome	£665
Light Switch Dimmable 2 Gang	£85
Light Switch Dimmable 1 Gang	£75
Standard Internal Switch Finished in Brushed Chrome	£260
600mm x 600mm Light Square	£2,100
Internet Socket Finished in Brushed Chrome. Terminated at both ends.	£250
Security Light with PIR	£140
External Updown Light	£560
Smoke/Heat Alarm	£120
Standard under sink water heater	£450
Larger capacity water heater	£625
	£6,010

 £149,503
Services & Site Preparation

Number of skips is approximate should further skips be needed further charges will apply	£1,188
Foundations	£4,160
Connection of electrics	£370
Building Regulation certificate for commercial premises including site inspections	£3,500
Portaloo	£275
	£9,493

Total per Order Confirmation **£158,996**

Extras, including Rear Staircase & Steel Cladding £15,007

Total Paid **£174,003**

TINGEWICK PRE-SCHOOL LIMITED

England & Wales - Charity number 1099962

Accounts

Annual report from Preschool Chair 28th **March 2024**

The last few months have been very busy and we are all very excited that our new building is nearing completion and it will not be long before we will return to Tingewick we hope.

We have been applying for several grants and I have heard this week that Early Years at Buckinghamshire Council have granted us £14,000 towards costs of the rebuild and resources, this is very good news and I have also received a Letter of Intent from the Council about the renewal of the lease.

I have to thank all those who have helped with trying to secure funding from various sources.

We held a really lovely opening event on Friday 16th March when Councillor Robin Stuchbury cut the ribbon for the new building. Robin had opened our previous building in 2003 when he had been Mayor of Buckingham and he was very pleased to have been asked to do the same again. It is especially apt as he was born in Tingewick and his mother still lives in the village.

Although we are not ready to move in yet several members of staff would be unable to attend an

event nearer to Easter and it was very important to me for them to be there.

The other big event of the past year was our Ofsted inspection . The inspector was very supportive and fair and made us all feel relaxed and supported and we were thrilled to maintain our Good rating across all areas.

Well done to all the staff and Rachel for all their hard work in getting the setting more than ready for the inspection. I also contacted the Inspection team to express our thanks for the manner the inspection had been conducted.

Once again we have very few spaces available from September which is an indication of the quality care our setting provides.

I have to, as always thank the staff who provide quality care for the children for very little monetary reward. The challenges remain the same but you are all fantastic and a support to me.

Thanks also to our Treasurer Michele who took on the task of registering us for the Crowd funding and liaised with The Pearces who donated all their money from their Christmas tree collection to the Pre-school along with all the other responsibilities she has as Treasurer.

We really need people to join the Committee to enable us to hold fundraising activities and I look forward to being able to invite people to Committee meetings in the new Pre-school building. We all have lots of things to do but the more volunteers we have on the Committee the less work everyone has to do.

Thanks to all for your support.

Claire Groves

Preschool Chair

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

Company No: 04732632 (England and Wales)
Registered Charity No: 1099962

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2023

2

The Management Committee presents its report and financial statements for the year ended 31 July 2023.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Tingewick Pre-School Limited
Charity Registration Number:	1099962
Company Registration Number:	04732632 (England and Wales)
Registered Office:	Waring Cottage Stockleys Lane Tingewick Buckinghamshire MK18 4QX
Operational Address: at 31 July 2023	Gawcott Village Hall Buckingham Road Gawcott Buckinghamshire MK18 4JE
Management Committee: at 31 July 2023	Claire Groves (Chair) Michele Williams (Treasurer) Karen Seaton (Secretary)
Independent Examiner:	John Dutton (FCA)
Bankers:	HSBC Bicester Branch 1 Sheep Street Bicester OX26 6JA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 April 2003 and registered as a charity in June 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee.

The management committee are elected by the membership at the annual general meeting and can serve for three years before requiring re-election.

OBJECTIVES AND ACTIVITIES

- <> To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- <> To prepare children for school in a safe, secure and stimulating environment.
- <> To work within a framework which ensures equality of opportunity for all children and families.
- <> To continue to operate within our financial constraints, namely to ensure that expenditure does not exceed income.
- <> To encourage and support our staff to develop their knowledge and skills where appropriate.

ACHIEVEMENTS AND PERFORMANCE

- <> Supporting children with Special Educational Needs, with limited financial support, enabling their inclusion within mainstream pre-school education.
- <> Pre-School has continued to operate from Gawcott Village Hall throughout the year.
- <> The old building in Tingewick was dismantled and disposed of. Planning towards the new has commenced.

FINANCIAL REVIEW

- <> Income received from our fees and council funding has decreased from £111,217 last year to £85,054.
- <> Overall income has decreased, going from £120,268 last year to £88,452. This excludes the monies received from the insurance company in relation to the Arson attack.
- <> Donations have remained higher than average this year, and totalled £2,117.
- <> Expenditure has also increased, going from £91,119 last year to £95,434.
- <> Premises expenses are higher than normal this year as a result of paying rent for the use of Gawcott Village Hall
- <> This year there was a trading deficit of income over expenditure of £6,982.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Management Committee should follow best practice and:-

- 1 Select suitable accounting policies and then apply them consistently;
- 2 Make judgments and estimates that are reasonable and prudent; and
- 3 Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the Company's Directors, we certify that:

- 1 So far as we are aware, there is no relevant accounting information of which the Company's Independent Examiner is unaware; and
- 2 As Directors of the Company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the Company's Independent Examiner is aware of that information.

SMALL COMPANIES RULES

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on and signed on its behalf.

.....
Claire Groves
Chair of the Management Committee

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

5

I report on the accounts of the company for the year ended 31 July 2023, which are set out on pages 6 to 11.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Company (and also its Directors for the purposes of Company Law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act)

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act.

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.

.....
John Dutton FCA (ICAEW)
67 High Street
Nash
MK17 0EP

.....
Date

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes			2023	2022
		£	£	£	£
Incoming Resources					
Pre-school fees		8,046	0	8,046	20,567
Pre-school funding		77,008	0	77,008	90,650
Donations	2	2,117	0	2,117	8,906
Fund raising		0	0	0	118
Other income	3	36	0	36	13
Insurance Claim		0	79,465	79,465	10,000
Interest receivable	4	1,245	0	1,245	14
Total incoming resources		88,452	79,465	167,917	130,268
Resources Expended					
Direct expenditure	5	(95,434)	(15,984)	(111,418)	(91,119)
Net movement in resources for the financial year		(6,982)	63,481	56,499	39,149
Reconciliation of funds					
Total funds brought forward		74,575	10,000	84,575	45,426
Transfers		0	0	0	0
Total funds carried forward		£67,593	£73,481	£141,074	£84,575

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements.

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
BALANCE SHEET AS AT 31 JULY 2023

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	<u>Notes</u>	<u>2023</u>	<u>2022</u>
		£	£
<u>CURRENT ASSETS</u>			
Debtors	6	1,164	972
Cash at bank		139,868	85,637
Cash in hand		42	80
		141,074	86,689
<u>CURRENT LIABILITIES</u>			
Accruals	7	0	(2,114)
<u>TOTAL ASSETS</u>		£141,074	£84,575
<u>MEMBERS' FUNDS</u>			
Unrestricted funds	9	67,593	74,575
Restricted funds	10	73,481	10,000
<u>TOTAL FUNDS</u>		£141,074	£84,575

The Management Committee considers that the Charity is entitled to exemption from the requirement to have an audit under the Provisions of Section 477(1) of the Companies Act 2006. Members have not required the Charity, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 31 July 2023. The Members acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with Section 386 and Section 387 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 July 2023 and of its surplus for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the Charity.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to small companies regime within Part 15 of the Companies Act 2006 were approved by the Management Committee on.....and signed on its behalf.

.....
Michele Williams
Treasurer of the Management Committee

.....
Date

The notes on pages 8 to 11 form part of these financial statements.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Tingewick Pre-School Limited is a Charitable Company limited by guarantee in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity Information on Page 2 of these Financial Statements. The nature of the Charity's operations and principal activities are as per the objectives and activities shown on Page 3 of the report of the management committee.

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The Financial Statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting Charities: Statement Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Financial Statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The Financial Statements are presented in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund Accounting

The company maintains its funds in two categories as follows:-

(i) Unrestricted Funds

General unrestricted funds represent unrestricted income which is expendable at the discretion of the Management Committee in the furtherance of the objectives of the company. Such funds may be held in order to finance both working capital and capital investment.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Fund Accounting (Continued)

- (ii) Restricted Funds
 Restricted funds represent income received from various sources, which should not be used to fund the normal business of the company.

(c) Incoming Resources

Income from donations and grants including capital grants, is included in incoming resources when these are receivable. When donors specify that donations and grants, including capital grants, are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

(d) Resources Expended

Direct expenditure includes all expenditure directly related to the objectives of the company and comprises the data shown in note 5.

2	<u>DONATIONS (UNRESTRICTED)</u>	<u>2023</u>	<u>2022</u>
		£	£
	One Off Donations	£2,117	£8,906
3	<u>OTHER INCOME</u>	<u>2023</u>	<u>2022</u>
	Uniform sales	£36	£13
4	<u>INTEREST RECEIVABLE</u>	<u>2023</u>	<u>2022</u>
	Bank interest	£1,245	£14

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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5	<u>DIRECT EXPENDITURE</u>	<u>2023</u>	<u>2022</u>
		£	£
	Wages	74,351	75,647
	Pension	4,734	3,829
	PAYE / NIC / SMP	0	-2,596
	Training / DBS checks	616	335
	Toys / Crafts / Equipment	1,296	767
	One Off Items	0	569
	Food	328	296
	Uniform	236	588
	Insurance	736	1,235
	Premises Expenses	11,643	8,848
	Printing, Postage & Stationery	56	172
	Professional Fees	480	480
	Subscriptions	568	496
	Bank Charges	62	39
	Sundries	328	414
	Total unrestricted funds	£95,434	£91,119
	New Building Expenditure	15,984	0
	Total restricted funds	£15,984	£0
	Total expenditure	£111,418	£91,119
6	<u>DEBTORS</u>	<u>2023</u>	<u>2022</u>
	Prepayments	£1,164	£972
7	<u>CREDITORS: Amounts falling due within one year</u>	<u>2023</u>	<u>2022</u>
	Accruals	£0	£2,114

8 NUMBER OF EMPLOYEES

The average monthly number of employees was as follows:

	<u>2023</u>	<u>2022</u>
Full Time	Nil	Nil
Part Time	8	9

9 UNRESTRICTED FUNDS

<u>01.08.2022</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2023</u>
£74,575	88,452	(95,434)	0	£67,593

10 RESTRICTED FUNDS

<u>01.08.2022</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2023</u>
£10,000	79,465	(15,984)	0	£73,481

During the year the insurance company has paid out £79,465 towards the building which was destroyed in the fire. This process of obtaining a new building has begun during the year.

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

Company No: 04732632 (England and Wales)
Registered Charity No: 1099962

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

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TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2023

2

The Management Committee presents its report and financial statements for the year ended 31 July 2023.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Tingewick Pre-School Limited
Charity Registration Number:	1099962
Company Registration Number:	04732632 (England and Wales)
Registered Office:	Waring Cottage Stockleys Lane Tingewick Buckinghamshire MK18 4QX
Operational Address: at 31 July 2023	Gawcott Village Hall Buckingham Road Gawcott Buckinghamshire MK18 4JE
Management Committee: at 31 July 2023	Claire Groves (Chair) Michele Williams (Treasurer) Karen Seaton (Secretary)
Independent Examiner:	John Dutton (FCA)
Bankers:	HSBC Bicester Branch 1 Sheep Street Bicester OX26 6JA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 April 2003 and registered as a charity in June 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee.

The management committee are elected by the membership at the annual general meeting and can serve for three years before requiring re-election.

OBJECTIVES AND ACTIVITIES

- <> To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- <> To prepare children for school in a safe, secure and stimulating environment.
- <> To work within a framework which ensures equality of opportunity for all children and families.
- <> To continue to operate within our financial constraints, namely to ensure that expenditure does not exceed income.
- <> To encourage and support our staff to develop their knowledge and skills where appropriate.

ACHIEVEMENTS AND PERFORMANCE

- <> Supporting children with Special Educational Needs, with limited financial support, enabling their inclusion within mainstream pre-school education.
- <> Pre-School has continued to operate from Gawcott Village Hall throughout the year.
- <> The old building in Tingewick was dismantled and disposed of. Planning towards the new has commenced.

FINANCIAL REVIEW

- <> Income received from our fees and council funding has decreased from £111,217 last year to £85,054.
- <> Overall income has decreased, going from £120,268 last year to £88,452. This excludes the monies received from the insurance company in relation to the Arson attack.
- <> Donations have remained higher than average this year, and totalled £2,117.
- <> Expenditure has also increased, going from £91,119 last year to £95,434.
- <> Premises expenses are higher than normal this year as a result of paying rent for the use of Gawcott Village Hall
- <> This year there was a trading deficit of income over expenditure of £6,982.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Management Committee should follow best practice and:-

- 1 Select suitable accounting policies and then apply them consistently;
- 2 Make judgments and estimates that are reasonable and prudent; and
- 3 Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the Company's Directors, we certify that:

- 1 So far as we are aware, there is no relevant accounting information of which the Company's Independent Examiner is unaware; and
- 2 As Directors of the Company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the Company's Independent Examiner is aware of that information.

SMALL COMPANIES RULES

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on and signed on its behalf.

.....
Claire Groves
Chair of the Management Committee

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

5

I report on the accounts of the company for the year ended 31 July 2023, which are set out on pages 6 to 11.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Company (and also its Directors for the purposes of Company Law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act)

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act.

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.

.....
John Dutton FCA (ICAEW)
67 High Street
Nash
MK17 0EP

.....
Date

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2023**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes			2023	2022
		£	£	£	£
Incoming Resources					
Pre-school fees		8,046	0	8,046	20,567
Pre-school funding		77,008	0	77,008	90,650
Donations	2	2,117	0	2,117	8,906
Fund raising		0	0	0	118
Other income	3	36	0	36	13
Insurance Claim		0	79,465	79,465	10,000
Interest receivable	4	1,245	0	1,245	14
Total incoming resources		88,452	79,465	167,917	130,268
Resources Expended					
Direct expenditure	5	(95,434)	(15,984)	(111,418)	(91,119)
Net movement in resources for the financial year		(6,982)	63,481	56,499	39,149
Reconciliation of funds					
Total funds brought forward		74,575	10,000	84,575	45,426
Transfers		0	0	0	0
Total funds carried forward		£67,593	£73,481	£141,074	£84,575

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements.

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
BALANCE SHEET AS AT 31 JULY 2023

7

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
		£	£
<u>CURRENT ASSETS</u>			
Debtors	6	1,164	972
Cash at bank		139,868	85,637
Cash in hand		42	80
		141,074	86,689
<u>CURRENT LIABILITIES</u>			
Accruals	7	0	(2,114)
<u>TOTAL ASSETS</u>		£141,074	£84,575
<u>MEMBERS' FUNDS</u>			
Unrestricted funds	9	67,593	74,575
Restricted funds	10	73,481	10,000
<u>TOTAL FUNDS</u>		£141,074	£84,575

The Management Committee considers that the Charity is entitled to exemption from the requirement to have an audit under the Provisions of Section 477(1) of the Companies Act 2006. Members have not required the Charity, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 31 July 2023. The Members acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with Section 386 and Section 387 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 July 2023 and of its surplus for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the Charity.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to small companies regime within Part 15 of the Companies Act 2006 were approved by the Management Committee on.....and signed on its behalf.

.....
Michele Williams
Treasurer of the Management Committee

.....
Date

The notes on pages 8 to 11 form part of these financial statements.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Tingewick Pre-School Limited is a Charitable Company limited by guarantee in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity Information on Page 2 of these Financial Statements. The nature of the Charity's operations and principal activities are as per the objectives and activities shown on Page 3 of the report of the management committee.

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The Financial Statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting Charities: Statement Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Financial Statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The Financial Statements are presented in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund Accounting

The company maintains its funds in two categories as follows:-

(i) Unrestricted Funds

General unrestricted funds represent unrestricted income which is expendable at the discretion of the Management Committee in the furtherance of the objectives of the company. Such funds may be held in order to finance both working capital and capital investment.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Fund Accounting (Continued)

- (ii) Restricted Funds
 Restricted funds represent income received from various sources, which should not be used to fund the normal business of the company.

(c) Incoming Resources

Income from donations and grants including capital grants, is included in incoming resources when these are receivable. When donors specify that donations and grants, including capital grants, are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

(d) Resources Expended

Direct expenditure includes all expenditure directly related to the objectives of the company and comprises the data shown in note 5.

2	<u>DONATIONS (UNRESTRICTED)</u>	<u>2023</u>	<u>2022</u>
		£	£
	One Off Donations	£2,117	£8,906
3	<u>OTHER INCOME</u>	<u>2023</u>	<u>2022</u>
	Uniform sales	£36	£13
4	<u>INTEREST RECEIVABLE</u>	<u>2023</u>	<u>2022</u>
	Bank interest	£1,245	£14

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

10

5	<u>DIRECT EXPENDITURE</u>	<u>2023</u>	<u>2022</u>
		£	£
	Wages	74,351	75,647
	Pension	4,734	3,829
	PAYE / NIC / SMP	0	-2,596
	Training / DBS checks	616	335
	Toys / Crafts / Equipment	1,296	767
	One Off Items	0	569
	Food	328	296
	Uniform	236	588
	Insurance	736	1,235
	Premises Expenses	11,643	8,848
	Printing, Postage & Stationery	56	172
	Professional Fees	480	480
	Subscriptions	568	496
	Bank Charges	62	39
	Sundries	328	414
	Total unrestricted funds	£95,434	£91,119
	New Building Expenditure	15,984	0
	Total restricted funds	£15,984	£0
	Total expenditure	£111,418	£91,119
6	<u>DEBTORS</u>	<u>2023</u>	<u>2022</u>
	Prepayments	£1,164	£972
7	<u>CREDITORS: Amounts falling due within one year</u>	<u>2023</u>	<u>2022</u>
	Accruals	£0	£2,114

8 NUMBER OF EMPLOYEES

The average monthly number of employees was as follows:

	<u>2023</u>	<u>2022</u>
Full Time	Nil	Nil
Part Time	8	9

9 UNRESTRICTED FUNDS

<u>01.08.2022</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2023</u>
£74,575	88,452	(95,434)	0	£67,593

10 RESTRICTED FUNDS

<u>01.08.2022</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2023</u>
£10,000	79,465	(15,984)	0	£73,481

During the year the insurance company has paid out £79,465 towards the building which was destroyed in the fire. This process of obtaining a new building has begun during the year.

TINGEWICK PRE-SCHOOL LIMITED

England & Wales - Charity number 1099962

Accounts

Annual report from Preschool Chair 16th **March 2023**

I had hoped we would be holding this AGM in our new premises, however that was not to be . At least this year we are holding the meeting in person as opposed to virtually.

As you know Rachel left us as Supervisor in March but we have not really lost her as she has returned to us as Secretary on the Committee which is wonderful

Thanks to Karen who has been our secretary and remained even when her daughter left to go to school.

Also thanks to Gary who remained a member of the Committee when his daughter went to school but has recently stepped down.

Thanks to Jen who was our Treasurer and welcome to Michele who has taken over.

My year seems to have been filled with trying to find someone to demolish the current building and find a replacement plus grants to put towards the insurance money to pay for it.

Once again we have very few spaces available from September which is an indication of the quality care our setting provides.

We still need to celebrate our 50th year hopefully we can combine it with a celebration of our new building.

I have to as always thank the staff who provide quality care for the children for very little monetary reward. The challenges remain the same but you are all fantastic and a support to me.

Thanks again to all those who have given up their time to serve on the Committee and I look forward to being able to invite people to Committee meetings in a new Pre-school building.

Thank you all for your support.

Claire Groves

Preschool Chair

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

Company No: 04732632 (England and Wales)
Registered Charity No: 1099962

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

1

I N D E X

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Balance Sheet	7
Notes to the Financial Statements	8 to 11

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2022

2

The Management Committee presents its report and financial statements for the year ended 31 July 2022.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Tingewick Pre-School Limited
Charity Registration Number:	1099962
Company Registration Number:	04732632 (England and Wales)
Registered Office:	Waring Cottage Stockleys Lane Tingewick Buckinghamshire MK18 4QX
Operational Address: at 31 July 2022	Gawcott Village Hall Buckingham Road Gawcott Buckinghamshire MK18 4JE
Management Committee: at 31 July 2022	Claire Groves (Chair) Jennifer McGrath (Treasurer) Karen Seaton (Secretary) Gary Swan Jonathan Picardo Lucy Picardo Josie Purr
Independent Examiner:	John Dutton (FCA)
Bankers:	HSBC Bicester Branch 1 Sheep Street Bicester OX26 6JA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 April 2003 and registered as a charity in June 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee.

The management committee are elected by the membership at the annual general meeting and can serve for three years before requiring re-election.

OBJECTIVES AND ACTIVITIES

- <> To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- <> To prepare children for school in a safe, secure and stimulating environment.
- <> To work within a framework which ensures equality of opportunity for all children and families.
- <> To continue to operate within our financial constraints, namely to ensure that expenditure does not exceed income.
- <> To encourage and support our staff to develop their knowledge and skills where appropriate.

ACHIEVEMENTS AND PERFORMANCE

- <> Supporting children with Special Educational Needs, with limited financial support, enabling their inclusion within mainstream pre-school education.
- <> On the 26 September 2021 Pre School suffered an arson attack. The building and most of the contents were written off. On the 4 October 2021 Pre School began to operate from Gawcott Village Hall. This has and will continue to be the case until a new building in Tingewick is completed.

FINANCIAL REVIEW

- <> Income received from our fees and council funding has increased from £98,419 last year to £111,217.
- <> Overall income has increased, going from £99,435 last year to £130,268. This includes £10,000 received from the insurance company in relation to the Arson attack.
- <> The local community has been very generous following the Arson attack and raised a total of £8,906 in donations.
- <> Expenditure has also increased, going from £75,823 last year to £91,119.
- <> Premises expenses are higher than normal this year as a result of paying rent for the use of Gawcott Village Hall
- <> This year there was a surplus of income over expenditure of £39,149.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Management Committee should follow best practice and:-

- 1 Select suitable accounting policies and then apply them consistently;
- 2 Make judgments and estimates that are reasonable and prudent; and
- 3 Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the Company's Directors, we certify that:

- 1 So far as we are aware, there is no relevant accounting information of which the Company's Independent Examiner is unaware; and
- 2 As Directors of the Company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the Company's Independent Examiner is aware of that information.

SMALL COMPANIES RULES

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on 16th March 2023 and signed on its behalf.


.....
Claire Groves
Chair of the Management Committee

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022

5

I report on the accounts of the company for the year ended 31 July 2022, which are set out on pages 6 to 11.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Company (and also its Directors for the purposes of Company Law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act)

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act.

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.


.....
John Dutton FCA (ICAEW)
67 High Street
Nash
MK17 0EP

19/3/23
.....
Date

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2022**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes			2022	2021
		£	£	£	£
Incoming Resources					
Pre-school fees		20,567	0	20,567	8,278
Pre-school funding		90,650	0	90,650	90,141
Donations	2	8,906	0	8,906	170
Fund raising		118	0	118	723
Other income	3	13	0	13	120
Insurance Claim		0	10,000	10,000	0
Interest receivable	4	14	0	14	3
Total incoming resources		120,268	10,000	130,268	99,435
Resources Expended					
Direct expenditure	5	(91,119)	0	(91,119)	(75,823)
Net movement in resources for the financial year		29,149	10,000	39,149	23,612
Reconciliation of funds					
Total funds brought forward		45,426	0	45,426	21,814
Transfers		0	0	0	0
Total funds carried forward		£74,575	£10,000	£84,575	£45,426

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements.

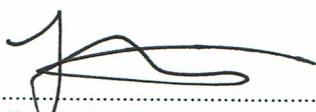
TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
BALANCE SHEET AS AT 31 JULY 2022

7

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
		£	£
<u>CURRENT ASSETS</u>			
Debtors	6	972	904
Cash at bank		85,637	44,917
Cash in hand		80	24
		<u>86,689</u>	<u>45,845</u>
<u>CURRENT LIABILITIES</u>			
Accruals	7	(2,114)	(419)
<u>TOTAL ASSETS</u>		<u>£84,575</u>	<u>£45,426</u>
<u>MEMBERS' FUNDS</u>			
Unrestricted funds	9	74,575	45,426
Restricted funds	10	10,000	0
<u>TOTAL FUNDS</u>		<u>£84,575</u>	<u>£45,426</u>

The Management Committee considers that the Charity is entitled to exemption from the requirement to have an audit under the Provisions of Section 477(1) of the Companies Act 2006. Members have not required the Charity, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 31 July 2022. The Members acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with Section 386 and Section 387 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 July 2022 and of its surplus for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the Charity.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to small companies regime within Part 15 of the Companies Act 2006 were approved by the Management Committee on.....and signed on its behalf.



Jennifer McGrath
Treasurer of the Management Committee

14/03/23

Date

The notes on pages 8 to 11 form part of these financial statements.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Tingewick Pre-School Limited is a Charitable Company limited by guarantee in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity Information on Page 2 of these Financial Statements. The nature of the Charity's operations and principal activities are as per the objectives and activities shown on Page 3 of the report of the management committee.

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The Financial Statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting Charities: Statement Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Financial Statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The Financial Statements are presented in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund Accounting

The company maintains its funds in two categories as follows:-

(i) Unrestricted Funds

General unrestricted funds represent unrestricted income which is expendable at the discretion of the Management Committee in the furtherance of the objectives of the company. Such funds may be held in order to finance both working capital and capital investment.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Fund Accounting (Continued)

(ii) Restricted Funds

Restricted funds represent income received from various sources, which should not be used to fund the normal business of the company.

(c) Incoming Resources

Income from donations and grants including capital grants, is included in incoming resources when these are receivable. When donors specify that donations and grants, including capital grants, are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

(d) Resources Expended

Direct expenditure includes all expenditure directly related to the objectives of the company and comprises the data shown in note 5.

2 DONATIONS (UNRESTRICTED)	<u>2022</u>	<u>2021</u>
	£	£
One Off Donations	£8,906	£170

During the year Pre School has received many donations as a result of the Arson Attack. These have been received with no restriction placed on how these amounts are spent.

3 OTHER INCOME	<u>2022</u>	<u>2021</u>
Uniform sales	£13	£120

4 INTEREST RECEIVABLE	<u>2022</u>	<u>2021</u>
Bank interest	£14	£3

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

10

5	<u>DIRECT EXPENDITURE</u>	<u>2022</u>	<u>2021</u>
		£	£
	Wages	75,647	62,283
	Pension	3,829	2,895
	PAYE / NIC / SMP	(2,596)	2,719
	Training / DBS checks	335	145
	Toys / Crafts / Equipment	767	320
	One Off Items	569	0
	Food	296	185
	Uniform	588	445
	Insurance	1,235	1,040
	Premises Expenses	8,848	4,133
	Printing, Postage & Stationery	172	106
	Professional Fees	480	480
	Subscriptions	496	450
	Bank Charges	39	0
	Sundries	414	622
	Total unrestricted funds	£91,119	£75,823
	Toys / Equipment	0	0
	Total restricted funds	£0	£0
	Total expenditure	£91,119	£75,823
6	<u>DEBTORS</u>	<u>2022</u>	<u>2021</u>
	Prepayments	£972	£904
7	<u>CREDITORS: Amounts falling due within one year</u>	<u>2022</u>	<u>2021</u>
	Accruals	£2,114	£419

8 **NUMBER OF EMPLOYEES**

The average monthly number of employees was as follows:

	<u>2022</u>	<u>2021</u>
Full Time	Nil	Nil
Part Time	9	9

9 **UNRESTRICTED FUNDS**

<u>01.08.2021</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2022</u>
£45,426	120,268	(91,119)	0	£74,575

During the year Pre School has received many donations as a result of the Arson Attack. These have been received with no restriction placed on how these amounts are spent.

10 **RESTRICTED FUNDS**

<u>01.08.2021</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2022</u>
£0	10,000	0	0	£10,000

During the year the insurance company has paid out £10,000 towards the contents which were destroyed in the fire. This money is currently being held until a new building is obtained.

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

Company No: 04732632 (England and Wales)
Registered Charity No: 1099962

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

1

I N D E X

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TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2022

2

The Management Committee presents its report and financial statements for the year ended 31 July 2022.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Tingewick Pre-School Limited
Charity Registration Number:	1099962
Company Registration Number:	04732632 (England and Wales)
Registered Office:	Waring Cottage Stockleys Lane Tingewick Buckinghamshire MK18 4QX
Operational Address: at 31 July 2022	Gawcott Village Hall Buckingham Road Gawcott Buckinghamshire MK18 4JE
Management Committee: at 31 July 2022	Claire Groves (Chair) Jennifer McGrath (Treasurer) Karen Seaton (Secretary) Gary Swan Jonathan Picardo Lucy Picardo Josie Purr
Independent Examiner:	John Dutton (FCA)
Bankers:	HSBC Bicester Branch 1 Sheep Street Bicester OX26 6JA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 April 2003 and registered as a charity in June 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee.

The management committee are elected by the membership at the annual general meeting and can serve for three years before requiring re-election.

OBJECTIVES AND ACTIVITIES

- <> To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- <> To prepare children for school in a safe, secure and stimulating environment.
- <> To work within a framework which ensures equality of opportunity for all children and families.
- <> To continue to operate within our financial constraints, namely to ensure that expenditure does not exceed income.
- <> To encourage and support our staff to develop their knowledge and skills where appropriate.

ACHIEVEMENTS AND PERFORMANCE

- <> Supporting children with Special Educational Needs, with limited financial support, enabling their inclusion within mainstream pre-school education.
- <> On the 26 September 2021 Pre School suffered an arson attack. The building and most of the contents were written off. On the 4 October 2021 Pre School began to operate from Gawcott Village Hall. This has and will continue to be the case until a new building in Tingewick is completed.

FINANCIAL REVIEW

- <> Income received from our fees and council funding has increased from £98,419 last year to £111,217.
- <> Overall income has increased, going from £99,435 last year to £130,268. This includes £10,000 received from the insurance company in relation to the Arson attack.
- <> The local community has been very generous following the Arson attack and raised a total of £8,906 in donations.
- <> Expenditure has also increased, going from £75,823 last year to £91,119.
- <> Premises expenses are higher than normal this year as a result of paying rent for the use of Gawcott Village Hall
- <> This year there was a surplus of income over expenditure of £39,149.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Management Committee should follow best practice and:-

- 1 Select suitable accounting policies and then apply them consistently;
- 2 Make judgments and estimates that are reasonable and prudent; and
- 3 Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the Company's Directors, we certify that:

- 1 So far as we are aware, there is no relevant accounting information of which the Company's Independent Examiner is unaware; and
- 2 As Directors of the Company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the Company's Independent Examiner is aware of that information.

SMALL COMPANIES RULES

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on 16th March 2023 and signed on its behalf.


.....
Claire Groves
Chair of the Management Committee

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022

5

I report on the accounts of the company for the year ended 31 July 2022, which are set out on pages 6 to 11.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Company (and also its Directors for the purposes of Company Law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act)

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act.

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.


.....
John Dutton FCA (ICAEW)
67 High Street
Nash
MK17 0EP

19/3/23
.....
Date

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2022**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes			2022	2021
		£	£	£	£
Incoming Resources					
Pre-school fees		20,567	0	20,567	8,278
Pre-school funding		90,650	0	90,650	90,141
Donations	2	8,906	0	8,906	170
Fund raising		118	0	118	723
Other income	3	13	0	13	120
Insurance Claim		0	10,000	10,000	0
Interest receivable	4	14	0	14	3
Total incoming resources		120,268	10,000	130,268	99,435
Resources Expended					
Direct expenditure	5	(91,119)	0	(91,119)	(75,823)
Net movement in resources for the financial year		29,149	10,000	39,149	23,612
Reconciliation of funds					
Total funds brought forward		45,426	0	45,426	21,814
Transfers		0	0	0	0
Total funds carried forward		£74,575	£10,000	£84,575	£45,426

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements.

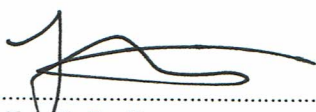
TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
BALANCE SHEET AS AT 31 JULY 2022

7

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
		£	£
<u>CURRENT ASSETS</u>			
Debtors	6	972	904
Cash at bank		85,637	44,917
Cash in hand		80	24
		<u>86,689</u>	<u>45,845</u>
<u>CURRENT LIABILITIES</u>			
Accruals	7	(2,114)	(419)
<u>TOTAL ASSETS</u>		<u>£84,575</u>	<u>£45,426</u>
<u>MEMBERS' FUNDS</u>			
Unrestricted funds	9	74,575	45,426
Restricted funds	10	10,000	0
<u>TOTAL FUNDS</u>		<u>£84,575</u>	<u>£45,426</u>

The Management Committee considers that the Charity is entitled to exemption from the requirement to have an audit under the Provisions of Section 477(1) of the Companies Act 2006. Members have not required the Charity, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 31 July 2022. The Members acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with Section 386 and Section 387 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 July 2022 and of its surplus for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the Charity.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to small companies regime within Part 15 of the Companies Act 2006 were approved by the Management Committee on.....and signed on its behalf.



Jennifer McGrath
Treasurer of the Management Committee

14/03/23

Date

The notes on pages 8 to 11 form part of these financial statements.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Tingewick Pre-School Limited is a Charitable Company limited by guarantee in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity Information on Page 2 of these Financial Statements. The nature of the Charity's operations and principal activities are as per the objectives and activities shown on Page 3 of the report of the management committee.

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The Financial Statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting Charities: Statement Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Financial Statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The Financial Statements are presented in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund Accounting

The company maintains its funds in two categories as follows:-

(i) Unrestricted Funds

General unrestricted funds represent unrestricted income which is expendable at the discretion of the Management Committee in the furtherance of the objectives of the company. Such funds may be held in order to finance both working capital and capital investment.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Fund Accounting (Continued)

(ii) Restricted Funds

Restricted funds represent income received from various sources, which should not be used to fund the normal business of the company.

(c) Incoming Resources

Income from donations and grants including capital grants, is included in incoming resources when these are receivable. When donors specify that donations and grants, including capital grants, are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

(d) Resources Expended

Direct expenditure includes all expenditure directly related to the objectives of the company and comprises the data shown in note 5.

2 DONATIONS (UNRESTRICTED)	<u>2022</u>	<u>2021</u>
	£	£
One Off Donations	£8,906	£170

During the year Pre School has received many donations as a result of the Arson Attack. These have been received with no restriction placed on how these amounts are spent.

3 OTHER INCOME	<u>2022</u>	<u>2021</u>
Uniform sales	£13	£120

4 INTEREST RECEIVABLE	<u>2022</u>	<u>2021</u>
Bank interest	£14	£3

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

10

5	<u>DIRECT EXPENDITURE</u>	<u>2022</u>	<u>2021</u>
		£	£
	Wages	75,647	62,283
	Pension	3,829	2,895
	PAYE / NIC / SMP	(2,596)	2,719
	Training / DBS checks	335	145
	Toys / Crafts / Equipment	767	320
	One Off Items	569	0
	Food	296	185
	Uniform	588	445
	Insurance	1,235	1,040
	Premises Expenses	8,848	4,133
	Printing, Postage & Stationery	172	106
	Professional Fees	480	480
	Subscriptions	496	450
	Bank Charges	39	0
	Sundries	414	622
	Total unrestricted funds	£91,119	£75,823
	Toys / Equipment	0	0
	Total restricted funds	£0	£0
	Total expenditure	£91,119	£75,823
6	<u>DEBTORS</u>	<u>2022</u>	<u>2021</u>
	Prepayments	£972	£904
7	<u>CREDITORS: Amounts falling due within one year</u>	<u>2022</u>	<u>2021</u>
	Accruals	£2,114	£419

8 **NUMBER OF EMPLOYEES**

The average monthly number of employees was as follows:

	<u>2022</u>	<u>2021</u>
Full Time	Nil	Nil
Part Time	9	9

9 **UNRESTRICTED FUNDS**

<u>01.08.2021</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2022</u>
£45,426	120,268	(91,119)	0	£74,575

During the year Pre School has received many donations as a result of the Arson Attack. These have been received with no restriction placed on how these amounts are spent.

10 **RESTRICTED FUNDS**

<u>01.08.2021</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2022</u>
£0	10,000	0	0	£10,000

During the year the insurance company has paid out £10,000 towards the contents which were destroyed in the fire. This money is currently being held until a new building is obtained.

TINGEWICK PRE-SCHOOL LIMITED

England & Wales - Charity number 1099962

Accounts

Annual report from Preschool Chair 2nd March 2022

Where do I start? The arson attack on our old but beloved (most of the time), building in September 2021 was a devastating blow to us all and many people in our community were as upset as we were. The only positive I can take is that the local community have been so supportive and we have received support and donations from so many people and organisations. Ofsted were extremely helpful in helping us get Gawcott village Hall added to our registration and I received several calls with details of what to send when and to whom. Denise Evans our Early years advisor also came in to give us support. Our wonderful staff rallied round and after just one week we were able to offer the children in the Pre-school the same wonderful care despite the many challenges of operating from a pack away setting.

I have to pay tribute to all the staff. Heidi stepped in to cover for Rachel whilst she is on Maternity leave and could never have guessed the many challenges she would encounter, but everyone has taken on things to help and support and Rachel has always been around to offer support and advise.

Covid has still been trying to disrupt the smooth running of the setting but has not succeeded and I got the opportunity to help on various occasions which has been great.

Thanks to all those who have stayed on the Committee and our Secretary and Treasurer. Sophy handed over the Treasurer role to Jen and Karen took over as Secretary from Sammy.

Even though we have still been unable to hold fundraising events in the usual way I hope that we will soon be able to start again.

Once again we have very few spaces available from September which is an indication of the quality care our setting provides.

We still need to celebrate our 50th year hopefully we can combine it with a celebration of our new building.

Thanks again to all those who have given up their time to serve on the Committee and I look forward to being able to invite people to Committee meetings in a new Pre-school building.

Thank you all for your support.

Claire Groves

Preschool Chair

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

Company No: 04732632 (England and Wales)
Registered Charity No: 1099962

I N D E X

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TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2021

2

The Management Committee presents its report and financial statements for the year ended 31 July 2021.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Tingewick Pre-School Limited
Charity Registration Number:	1099962
Company Registration Number:	04732632 (England and Wales)
Registered Office:	Waring Cottage Stockleys Lane Tingewick Buckinghamshire MK18 4QX
Operational Address: at 31 July 2021	Main Street Tingewick Buckinghamshire MK18 4NL
Management Committee: at 31 July 2021	Claire Groves (Chair) Sophy Jones (Treasurer) Sammy Chandler (Secretary) Stephanie Partridge Laura O'Hanlan Hanna Wescott Meena Poole
Independent Examiner:	John Dutton (FCA)
Bankers:	HSBC Bicester Branch 1 Sheep Street Bicester OX26 6JA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 April 2003 and registered as a charity in June 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee.

The management committee are elected by the membership at the annual general meeting and can serve for three years before requiring re-election.

OBJECTIVES AND ACTIVITIES

- <> To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- <> To prepare children for school in a safe, secure and stimulating environment.
- <> To work within a framework which ensures equality of opportunity for all children and families.
- <> To continue to operate within our financial constraints, namely to ensure that expenditure does not exceed income.
- <> To encourage and support our staff to develop their knowledge and skills where appropriate.

ACHIEVEMENTS AND PERFORMANCE

- <> Supporting children with Special Educational Needs, with limited financial support, enabling their inclusion within mainstream pre-school education.
- <> The Covid-19 pandemic again caused disruption in early 2021. This time we were able to remain open, again operating with reduced children and staff to work within the government guidelines.

FINANCIAL REVIEW

- <> Income received from our fees and council funding has increased from £56,805 last year to £98,419.
- <> Overall income has increased, going from £58,231 last year to £99,435.
- <> Expenditure has also increased, going from £54,412 last year to £75,823.
- <> The Covid-19 pandemic has again prevented the majority of our fundraising efforts this year. £723 was raised, compared to £323 the prior year.
- <> This year there was a surplus of income over expenditure of £23,612.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Management Committee should follow best practice and:-

- 1 Select suitable accounting policies and then apply them consistently;
- 2 Make judgments and estimates that are reasonable and prudent; and
- 3 Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the Company's Directors, we certify that:

- 1 So far as we are aware, there is no relevant accounting information of which the Company's Independent Examiner is unaware; and
- 2 As Directors of the Company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the Company's Independent Examiner is aware of that information.

SMALL COMPANIES RULES

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on and signed on its behalf.

.....
Claire Groves
Chair of the Management Committee

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021

5

I report on the accounts of the company for the year ended 31 July 2021, which are set out on pages 6 to 11.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Company (and also its Directors for the purposes of Company Law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act)

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act.

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.

.....
John Dutton FCA (ICAEW)
67 High Street
Nash
MK17 0EP

.....
Date

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2021**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes			2021	2020
		£	£	£	£
Incoming Resources					
Pre-school fees		8,278	0	8,278	13,483
Pre-school funding		90,141	0	90,141	43,322
Donations	2	170	0	170	660
Fund raising		723	0	723	323
Other income	3	120	0	120	409
Interest receivable	4	3	0	3	34
Total incoming resources		99,435	0	99,435	58,231
Resources Expended					
Direct expenditure	5	(75,823)	0	(75,823)	(54,412)
Net movement in resources for the financial year		23,612	0	23,612	3,819
Reconciliation of funds					
Total funds brought forward		21,814	0	21,814	17,995
Transfers		0	0	0	0
Total funds carried forward		£45,426	£0	£45,426	£21,814

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements.

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
BALANCE SHEET AS AT 31 JULY 2021

7

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
		£	£
<u>CURRENT ASSETS</u>			
Debtors	6	904	436
Cash at bank		44,917	23,632
Cash in hand		24	23
		45,845	24,091
<u>CURRENT LIABILITIES</u>			
Accruals	7	(419)	(2,277)
<u>TOTAL ASSETS</u>		£45,426	£21,814
<u>MEMBERS' FUNDS</u>			
Unrestricted funds	9	45,426	21,814
Restricted funds	10	0	0
<u>TOTAL FUNDS</u>		£45,426	£21,814

The Management Committee considers that the Charity is entitled to exemption from the requirement to have an audit under the Provisions of Section 477(1) of the Companies Act 2006. Members have not required the Charity, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 31 July 2021. The Members acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with Section 386 and Section 387 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 July 2021 and of its surplus for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the Charity.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to small companies regime within Part 15 of the Companies Act 2006 were approved by the Management Committee on.....and signed on its behalf.

.....
Sophy Jones
Treasurer of the Management Committee

.....
Date

The notes on pages 8 to 11 form part of these financial statements.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Tingewick Pre-School Limited is a Charitable Company limited by guarantee in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity Information on Page 2 of these Financial Statements. The nature of the Charity's operations and principal activities are as per the objectives and activities shown on Page 3 of the report of the management committee.

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The Financial Statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting Charities: Statement Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Financial Statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The Financial Statements are presented in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund Accounting

The company maintains its funds in two categories as follows:-

(i) Unrestricted Funds

General unrestricted funds represent unrestricted income which is expendable at the discretion of the Management Committee in the furtherance of the objectives of the company. Such funds may be held in order to finance both working capital and capital investment.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Fund Accounting (Continued)

- (ii) Restricted Funds
 Restricted funds represent income received from various sources, which should not be used to fund the normal business of the company.

(c) Incoming Resources

Income from donations and grants including capital grants, is included in incoming resources when these are receivable. When donors specify that donations and grants, including capital grants, are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

(d) Resources Expended

Direct expenditure includes all expenditure directly related to the objectives of the company and comprises the data shown in note 5.

2	<u>DONATIONS (UNRESTRICTED)</u>	<u>2021</u>	<u>2020</u>
		£	£
	One Off Donations	£170	£660

3	<u>OTHER INCOME</u>	<u>2021</u>	<u>2020</u>
		£	£
	Uniform sales	120	92
	Room rental	0	317
		£120	£409

4	<u>INTEREST RECEIVABLE</u>	<u>2021</u>	<u>2020</u>
	Bank interest	£3	£34

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

10

5	<u>DIRECT EXPENDITURE</u>	<u>2021</u>	<u>2020</u>
		£	£
	Wages	62,283	46,120
	Pension	2,895	1,243
	PAYE/NIC	2,719	818
	Training	0	500
	Fund raising	0	12
	Toys / Crafts / Equipment	320	653
	Food	185	206
	Uniform	445	211
	Insurance	1,040	1,035
	Premises Expenses	4,133	3,112
	Legal Costs	0	-600
	Printing, Postage & Stationery	106	41
	Professional Fees	480	480
	Subscriptions	595	358
	Sundries	622	223
	Total unrestricted funds	£75,823	£54,412
	Toys / Equipment	0	0
	Total restricted funds	£0	£0
	Total expenditure	£75,823	£54,412
6	<u>DEBTORS</u>	<u>2021</u>	<u>2020</u>
	Prepayments	£904	£436
7	<u>CREDITORS: Amounts falling due within one year</u>	<u>2021</u>	<u>2020</u>
	Accruals	£419	£2,277

8 NUMBER OF EMPLOYEES

The average monthly number of employees was as follows:

	<u>2021</u>	<u>2020</u>
Full Time	Nil	Nil
Part Time	9	7

9 UNRESTRICTED FUNDS

<u>01.08.2020</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2021</u>
£21,814	99,435	(75,823)	0	£45,426

10 RESTRICTED FUNDS

<u>01.08.2020</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>31.07.2021</u>
£0	0	0	0	£0

There were no restricted fund balances representing funding received for specific projects or or area of work which were carried out during the financial year.

11 POST BALANCE SHEET EVENT

On the 26 September 2021 Pre School suffered an arson attack. The building and most of the contents have been written off. On the 4 October 2021 Pre School began to operate from Gawcott Village Hall. This has and will continue to be the case until a new building in Tingewick is completed.

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

Company No: 04732632 (England and Wales)
Registered Charity No: 1099962

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

1

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 JULY 2021

2

The Management Committee presents its report and financial statements for the year ended 31 July 2021.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Tingewick Pre-School Limited
Charity Registration Number:	1099962
Company Registration Number:	04732632 (England and Wales)
Registered Office:	Waring Cottage Stockleys Lane Tingewick Buckinghamshire MK18 4QX
Operational Address: at 31 July 2021	Main Street Tingewick Buckinghamshire MK18 4NL
Management Committee: at 31 July 2021	Claire Groves (Chair) Sophy Jones (Treasurer) Sammy Chandler (Secretary) Stephanie Partridge Laura O'Hanlan Hanna Wescott Meena Poole
Independent Examiner:	John Dutton (FCA)
Bankers:	HSBC Bicester Branch 1 Sheep Street Bicester OX26 6JA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 April 2003 and registered as a charity in June 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee.

The management committee are elected by the membership at the annual general meeting and can serve for three years before requiring re-election.

OBJECTIVES AND ACTIVITIES

- <> To enhance the development and education of children under statutory school age in a parent-involving, community-based group.
- <> To prepare children for school in a safe, secure and stimulating environment.
- <> To work within a framework which ensures equality of opportunity for all children and families.
- <> To continue to operate within our financial constraints, namely to ensure that expenditure does not exceed income.
- <> To encourage and support our staff to develop their knowledge and skills where appropriate.

ACHIEVEMENTS AND PERFORMANCE

- <> Supporting children with Special Educational Needs, with limited financial support, enabling their inclusion within mainstream pre-school education.
- <> The Covid-19 pandemic again caused disruption in early 2021. This time we were able to remain open, again operating with reduced children and staff to work within the government guidelines.

FINANCIAL REVIEW

- <> Income received from our fees and council funding has increased from £56,805 last year to £98,419.
- <> Overall income has increased, going from £58,231 last year to £99,435.
- <> Expenditure has also increased, going from £54,412 last year to £75,823.
- <> The Covid-19 pandemic has again prevented the majority of our fundraising efforts this year. £723 was raised, compared to £323 the prior year.
- <> This year there was a surplus of income over expenditure of £23,612.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Management Committee should follow best practice and:-

- 1 Select suitable accounting policies and then apply them consistently;
- 2 Make judgments and estimates that are reasonable and prudent; and
- 3 Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 2.

In accordance with company law, as the Company's Directors, we certify that:

- 1 So far as we are aware, there is no relevant accounting information of which the Company's Independent Examiner is unaware; and
- 2 As Directors of the Company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the Company's Independent Examiner is aware of that information.

SMALL COMPANIES RULES

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on and signed on its behalf.

.....
Claire Groves
Chair of the Management Committee

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021

5

I report on the accounts of the company for the year ended 31 July 2021, which are set out on pages 6 to 11.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the Company (and also its Directors for the purposes of Company Law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act)

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Company's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed the Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act.

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.

.....
John Dutton FCA (ICAEW)
67 High Street
Nash
MK17 0EP

.....
Date

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2021**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes			2021	2020
		£	£	£	£
Incoming Resources					
Pre-school fees		8,278	0	8,278	13,483
Pre-school funding		90,141	0	90,141	43,322
Donations	2	170	0	170	660
Fund raising		723	0	723	323
Other income	3	120	0	120	409
Interest receivable	4	3	0	3	34
Total incoming resources		99,435	0	99,435	58,231
Resources Expended					
Direct expenditure	5	(75,823)	0	(75,823)	(54,412)
Net movement in resources for the financial year		23,612	0	23,612	3,819
Reconciliation of funds					
Total funds brought forward		21,814	0	21,814	17,995
Transfers		0	0	0	0
Total funds carried forward		£45,426	£0	£45,426	£21,814

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements.

TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
BALANCE SHEET AS AT 31 JULY 2021

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	<u>Notes</u>	<u>2021</u>	<u>2020</u>
		£	£
<u>CURRENT ASSETS</u>			
Debtors	6	904	436
Cash at bank		44,917	23,632
Cash in hand		24	23
		45,845	24,091
<u>CURRENT LIABILITIES</u>			
Accruals	7	(419)	(2,277)
<u>TOTAL ASSETS</u>		£45,426	£21,814
<u>MEMBERS' FUNDS</u>			
Unrestricted funds	9	45,426	21,814
Restricted funds	10	0	0
<u>TOTAL FUNDS</u>		£45,426	£21,814

The Management Committee considers that the Charity is entitled to exemption from the requirement to have an audit under the Provisions of Section 477(1) of the Companies Act 2006. Members have not required the Charity, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 31 July 2021. The Members acknowledge their responsibilities for ensuring that the Charity keeps accounting records which comply with Section 386 and Section 387 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the Charity as at 31 July 2021 and of its surplus for the year then ended in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the Charity.

The financial statements, which have been prepared in accordance with the special provisions relating to companies subject to small companies regime within Part 15 of the Companies Act 2006 were approved by the Management Committee on.....and signed on its behalf.

.....
Sophy Jones
Treasurer of the Management Committee

.....
Date

The notes on pages 8 to 11 form part of these financial statements.

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Tingewick Pre-School Limited is a Charitable Company limited by guarantee in England and Wales. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the Charity Information on Page 2 of these Financial Statements. The nature of the Charity's operations and principal activities are as per the objectives and activities shown on Page 3 of the report of the management committee.

The Charity constitutes a public benefit entity as defined by FRS 102. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The Financial Statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting Charities: Statement Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Financial Statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The Financial Statements are presented in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund Accounting

The company maintains its funds in two categories as follows:-

(i) Unrestricted Funds

General unrestricted funds represent unrestricted income which is expendable at the discretion of the Management Committee in the furtherance of the objectives of the company. Such funds may be held in order to finance both working capital and capital investment.

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TINGEWICK PRE-SCHOOL LIMITED
(A Company limited by guarantee)
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

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