

# DEDDINGTON PARTNERSHIP FOUNDATION STAGE UNIT

England & Wales · Charity number 1100275

## Details

---

**Other names** DEDDINGTON PRE-SCHOOL

**Status** Registered

**Legal form** Charitable company

**Company number** [04874588](#)

**Registered** 2003-10-23

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

## Contact

---

**Address** Deddington Primary School  
Earls Lane  
Deddington  
Banbury  
OX15 0TJ

**Phone** 01869337797

**Email** [deddingtonpfsuandnursery@hotmail.co.uk](mailto:deddingtonpfsuandnursery@hotmail.co.uk)

**Website** [deddingtonnurseryandpfsu.co.uk](http://deddingtonnurseryandpfsu.co.uk)

## Activities

---

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

**Activities:** To enhance the development and education of children primarily under statutory school age.

## Classification

---

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

## Geography

---

- **Area of benefit:** NOT DEFINED. IN PRACTICE. CHERWELL DISTRICT. DEDDINGTON
- Oxfordshire

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£330,685	£282,291	-	-
2024-08-31	£279,803	£280,609	-	-
2023-08-31	£157,940	£140,581	-	-
2022-08-31	£148,000	£116,248	-	-
2021-08-31	£124,986	£108,465	-	-
2020-08-31	£108,412	£96,693	-	-

## Trustees

---

Name	Role	Appointed
<b>Nicola Jane Halton</b>	Chair	2015-10-21
Katrina Murray-Hundley		2019-10-08
Rachel O'Connell		2021-10-05
Samantha Brown		2021-10-05
Shrene Saleh-Gillett		2022-06-08
Suzanne Owen		2021-10-05

**DEDDINGTON PARTNERSHIP FOUNDATION STAGE UNIT**

England & Wales - Charity number 1100275

---

# Accounts

---

Charity number: 1100275  
Company number: 04874588  
(England and Wales)

Deddington Partnership Foundation Stage Unit  
Report of the Trustees and Unaudited Financial Statements  
for the year ended 31 August 2025

Deddington Partnership Foundation Stage Unit  
Contents Page  
For the year ended 31 August 2025

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 10

Deddington Partnership Foundation Stage Unit  
Report of the Trustees  
For the year ended 31 August 2025

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for year ended 31 August 2025. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objectives are to enhance the education and development of children primarily under statutory school age. The Charity provides opportunities for all children whatever their race, culture, religion, means or ability and in doing so adheres to and furthers the aims and objectives of the pre-school alliance.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**ACHIEVEMENTS AND PERFORMANCE**

Over the 2024/25 academic year we had 49 (2023/24 : 55) children aged between 2 and 4. Children attended the setting between 1/2 day and 5 days a week.

**FINANCIAL REVIEW**

The charity recorded a surplus of £48,394 in the year (2024 : deficit of £806). At 31 August 2025 it had reserves of £162,791.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by a memorandum of association dated 12 August 2003.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Deddington Partnership Foundation Stage Unit
<b>Charity registration number</b>	1100275
<b>Company registration number</b>	04874588
<b>Principal address</b>	Earls Lane Deddington Oxon.

Deddington Partnership Foundation Stage Unit  
Report of the Trustees Continued  
For the year ended 31 August 2025

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Nicola Halton  
Shrene Saleh-Gillett  
Samantha Brown  
Katrina Murray-Hundley  
Suzanne Owen  
Rachel O'Connell

**Independent examiner**

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon.  
OX17 3PF

Approved by the board of Trustees and signed on its behalf by:

Shrene Saleh-Gillett

Date 21November 2025

Deddington Partnership Foundation Stage Unit  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2025

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 August 2025.

**Responsibilities and basis of report**

As the charity Trustees, who are also 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 charity's accounts 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 Charity Commission under section 145 (5)(b) of the 2011 Act.

**Independent examiners statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act: or
2. the accounts do not accord with those records: or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon.  
OX17 3PF

Date 21 November 2025

Deddington Partnership Foundation Stage Unit  
Statement of Financial Activities  
For the year ended 31 August 2025

	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Income from:</b>					
Donations	2	-	-	-	50
Charitable activities	3	326,338	-	326,338	274,281
Other trading activities	4	4,347	-	4,347	5,472
<b>Total</b>		<b>330,685</b>	<b>-</b>	<b>330,685</b>	<b>279,803</b>
<b>Expenditure on:</b>					
Charitable activities	6	(282,291)	-	(282,291)	(280,609)
<b>Total</b>		<b>(282,291)</b>	<b>-</b>	<b>(282,291)</b>	<b>(280,609)</b>
<b>Net surplus/(deficit) for year</b>		<b>48,394</b>	<b>-</b>	<b>48,394</b>	<b>(806)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		80,397	34,000	114,397	115,203
<b>Total funds carried forward</b>		<b>128,791</b>	<b>34,000</b>	<b>162,791</b>	<b>114,397</b>

Deddington Partnership Foundation Stage Unit  
Statement of Financial Position  
For the year ended 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 £	2024 £
<b>Fixed assets</b>	7	1,547	-	1,547	1,742
<b>Current assets</b>					
Debtors	8	13,525	-	13,525	4,034
Cash at bank and in hand		115,876	34,000	149,876	113,544
		<b>129,401</b>	<b>34,000</b>	<b>163,401</b>	<b>117,578</b>
<b>Creditors due within one year</b>	9	(2,157)	-	(2,157)	(4,923)
<b>Net current assets</b>		127,244	34,000	161,244	112,655
<b>Total assets less current liabilities</b>		128,791	34,000	162,791	114,397
<b>Net assets</b>		<b>128,791</b>	<b>34,000</b>	<b>162,791</b>	<b>114,397</b>
<b>Total funds</b>	10	<b>128,791</b>	<b>34,000</b>	<b>162,791</b>	<b>114,397</b>

For the year ended 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its records for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Shrene Saleh-Gillett

Date 21 November 2025

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements  
For the year ended 31 August 2025

## **1. Accounting policies**

### **Basis of accounting**

The financial statements have been prepared under the historic convention, and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2015)' and the Companies Act 2006.

Deddington Partnership Foundation Stage Unit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### **Statement of cash flows**

The trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

### **Funds**

The has two funds:

Unrestricted fund - to meet the aims of the charity

Restricted fund - an appeal in 2011/12 raised £34,000 which will be used to replace the existing portakabin building.

### **Incoming resources**

All incoming resources are included in the statement of financial activities if the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

### **Resources expended**

Liabilities are recognised as expenses when there is a legal or constructive obligation committing the charity to the expenditure.

### **Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets over their expected useful lives on the following basis : 3 - 5 years.

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2025

**2. Income from donations**

**2025**                      **2024**

**£**                                      **£**

**Unrestricted funds**

Donations received

	-	50
--	---	----

**3. Income from charitable activities**

**2025**                      **2024**

**£**                                      **£**

**Unrestricted funds**

Nursery education funding

Fees

Holiday club

	236,630	196,545
	84,724	72,606
	4,984	5,130
	<b>326,338</b>	<b>274,281</b>

**4. Income from other activities**

**2025**                      **2024**

**£**                                      **£**

**Unrestricted funds**

Government grants

Fundraising

	1,335	780
	3,012	4,692
	<b>4,347</b>	<b>5,472</b>

**5. Costs of charitable activities by fund type**

**2025**                      **2024**

**£**                                      **£**

**Unrestricted funds**

Salaries, employer NIC and pensions

Support costs

	249,346	242,706
	32,945	37,903
	<b>282,291</b>	<b>280,609</b>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2025

**6. Analysis of support costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Utilities	4,198	5,482
Sundry expenses	564	719
Insurance	2,056	1,392
Resources	8,696	11,798
Cleaning consumables	1,037	1,013
Repairs & maintenance	2,087	3,611
Subscriptions	4,452	4,295
Accountancy	600	600
Rent	5,408	5,560
Advertising	-	200
Training	1,498	1,517
Winter grant	1,875	1,605
Donations	20	42
Depreciation	454	69
	<b>32,945</b>	<b>37,903</b>
	<b>32,945</b>	<b>37,903</b>

Support costs includes £600 due to the independent examiner for the examination of the 2025 accounts.

**7. Tangible fixed assets**

	<b>Plant and equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 September 2024	8,693
Additions	259
At 31 August 2025	<b>8,952</b>
	<b>8,952</b>
<b>Depreciation</b>	
At 1 September 2024	6,951
Charge for year	454
At 31 August 2025	<b>7,405</b>
	<b>7,405</b>
<b>Net book values</b>	
At 31 August 2025	<b>1,547</b>
At 31 August 2024	<b>1,742</b>
	<b>1,547</b>
	<b>1,742</b>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2025

**1,742**

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2025

**8. Debtors**

	<b>2025</b>	<b>2024</b>
	£	£
Trade debtors	12,177	3,326
Prepayments	1,348	708
	<b>13,525</b>	<b>4,034</b>
	<b>13,525</b>	<b>4,034</b>

**9. Creditors due within one year**

	<b>2025</b>	<b>2024</b>
	£	£
Trade creditors	1,557	4,323
Accruals	600	600
	<b>2,157</b>	<b>4,923</b>
	<b>2,157</b>	<b>4,923</b>

**10. Movement in funds**

	<b>Balance at 01/09/2024</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Balance at 31/08/2025</b>
	£	£	£	£
Unrestricted funds	80,397	330,685	(282,291)	128,791
Restricted funds	34,000	-	-	34,000
	<b>114,397</b>	<b>330,685</b>	<b>(282,291)</b>	<b>162,791</b>
	<b>114,397</b>	<b>330,685</b>	<b>(282,291)</b>	<b>162,791</b>

Prior year

	<b>Balance at 01/09/2023</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Balance at 31/08/2024</b>
	£	£	£	£
Unrestricted funds	81,203	279,803	(280,609)	80,397
Restricted funds	34,000	-	-	34,000
	<b>115,203</b>	<b>279,803</b>	<b>(280,609)</b>	<b>114,397</b>
	<b>115,203</b>	<b>279,803</b>	<b>(280,609)</b>	<b>114,397</b>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2025

**11. Analysis of net assets between funds**

	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>Net assets £</b>
Unrestricted funds	1,547	127,244	128,791
Restricted funds	-	34,000	34,000
	<b><u>1,547</u></b>	<b><u>161,244</u></b>	<b><u>162,791</u></b>

Prior year

	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>Net assets £</b>
Unrestricted funds	1,742	78,655	80,397
Restricted funds	-	34,000	34,000
	<b><u>1,742</u></b>	<b><u>112,655</u></b>	<b><u>114,397</u></b>

**DEDDINGTON PARTNERSHIP FOUNDATION STAGE UNIT**

England & Wales - Charity number 1100275

---

# Accounts

---

Charity number: 1100275  
Company number: 04874588  
(England and Wales)

Deddington Partnership Foundation Stage Unit  
Report of the Trustees and Unaudited Financial Statements  
for the year ended 31 August 2024

Deddington Partnership Foundation Stage Unit  
Contents Page  
For the year ended 31 August 2024

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 10

Deddington Partnership Foundation Stage Unit  
Report of the Trustees  
For the year ended 31 August 2024

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for year ended 31 August 2024. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective January 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Charity's objectives are to enhance the education and development of children primarily under statutory school age. The Charity provides opportunities for all children whatever their race, culture, religion, means or ability and in doing so adheres to and furthers the aims and objectives of the pre-school alliance.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## **ACHIEVEMENTS AND PERFORMANCE**

Over the 2023/24 academic year we had 55 (2022/23 restated:52) children aged between 2 and 4. Children attended the setting between 1/2 day and 5 days a week.

The merger with Deddington Village Nursery was completed on 18 March 2024.

## **FINANCIAL REVIEW**

The charity recorded a deficit of £806 in the year (2023 restated: surplus of £9,283). At 31 August 2024 it had reserves of £114,397.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by a memorandum of association dated 12 August 2003.

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Deddington Partnership Foundation Stage Unit
<b>Charity registration number</b>	1100275
<b>Company registration number</b>	04874588
<b>Principal address</b>	Earls Lane Deddington Oxon.

Deddington Partnership Foundation Stage Unit  
Report of the Trustees Continued  
For the year ended 31 August 2024

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Nicola Halton  
Shrene Saleh-Gillett  
Samantha Brown  
Katrina Murray-Hundley  
Suzanne Owen  
Rachel O'Connell

**Independent examiner**

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon.  
OX17 3PF

Approved by the board of Trustees and signed on its behalf by:

Shrene Saleh-Gillett

Date 25 November 2024

Deddington Partnership Foundation Stage Unit  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity Trustees, who are also 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 charity's accounts 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 Charity Commission under section 145 (5)(b) of the 2011 Act.

**Independent examiners statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act: or
2. the accounts do not accord with those records: or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon.  
OX17 3PF

Date      25 November 2024

Deddington Partnership Foundation Stage Unit  
Statement of Financial Activities  
For the year ended 31 August 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 Restated £
<b>Income from:</b>					
Donations	2	50	-	50	-
Charitable activities	3	274,281	-	274,281	256,240
Other trading activities	4	5,472	-	5,472	6,510
<b>Total</b>		<b>279,803</b>	<b>-</b>	<b>279,803</b>	<b>262,750</b>
<b>Expenditure on:</b>					
Charitable activities	6	(280,609)	-	(280,609)	(253,467)
<b>Total</b>		<b>(280,609)</b>	<b>-</b>	<b>(280,609)</b>	<b>(253,467)</b>
<b>Net (deficit)/surplus for year</b>		<b>(806)</b>	<b>-</b>	<b>(806)</b>	<b>9,283</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		81,203	34,000	115,203	105,920
<b>Total funds carried forward</b>		<b>80,397</b>	<b>34,000</b>	<b>114,397</b>	<b>115,203</b>

Deddington Partnership Foundation Stage Unit  
Statement of Financial Position  
For the year ended 31 August 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 Restated £
<b>Fixed assets</b>	7	1,742	-	1,742	-
<b>Current assets</b>					
Debtors	8	4,034	-	4,034	18,953
Cash at bank and in hand		79,544	34,000	113,544	101,035
		<b>83,578</b>	<b>34,000</b>	<b>117,578</b>	<b>119,988</b>
<b>Creditors due within one year</b>	9	(4,923)	-	(4,923)	(4,785)
<b>Net current assets</b>		78,655	34,000	112,655	115,203
<b>Total assets less current liabilities</b>		80,397	34,000	114,397	115,203
<b>Net assets</b>		<b>80,397</b>	<b>34,000</b>	<b>114,397</b>	<b>115,203</b>
<b>Total funds</b>	10	<b>80,397</b>	<b>34,000</b>	<b>114,397</b>	<b>115,203</b>

For the year ended 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its records for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Shrene Saleh-Gillett

Date

25 November 2024

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements  
For the year ended 31 August 2024

## **1. Accounting policies**

### **Basis of accounting**

The financial statements have been prepared under the historic convention, and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2015)' and the Companies Act 2006.

Deddington Partnership Foundation Stage Unit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

In March 2024 the charity merged with Deddington Village Nursery. These financial statements have been prepared using merger accounting. Cash of £75,902 was transferred from Deddington Village Nursery to Deddington Partnership Foundation Stage Unit in October 2023. Prior to this transfer of cash Deddington Village Nursery received income of £2,086 and incurred expenditure of £2,981. Since the transfer of cash all transactions have been recorded in the books of Deddington Partnership Foundation Stage Unit.

### **Statement of cash flows**

The trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

### **Funds**

The has two funds:

Unrestricted fund - to meet the aims of the charity

Restricted fund - an appeal in 2011/12 raised £34,000 which will be used to replace the existing portakabin building.

### **Incoming resources**

All incoming resources are included in the statement of financial activities if the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

### **Resources expended**

Liabilities are recognised as expenses when there is a legal or constructive obligation committing the charity to the expenditure.

### **Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets over their expected useful lives on the following basis : 3 - 5 years.

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2024

**2. Income from donations**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>Restated £</b>
<b>Unrestricted funds</b>		
Donations received	<u>50</u>	<u>-</u>

**3. Income from charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>Restated £</b>
<b>Unrestricted funds</b>		
Nursery education funding	196,545	137,820
Fees	72,606	110,740
Holiday club	5,130	7,680
	<u><b>274,281</b></u>	<u><b>256,240</b></u>

**4. Income from other activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>Restated £</b>
<b>Unrestricted funds</b>		
Government grants	780	1,611
Fundraising	4,692	4,899
	<u><b>5,472</b></u>	<u><b>6,510</b></u>

**5. Costs of charitable activities by fund type**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>Restated £</b>
<b>Unrestricted funds</b>		
Salaries, employer NIC and pensions	242,706	215,507
Support costs	37,903	37,960
	<u><b>280,609</b></u>	<u><b>253,467</b></u>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2024

**6. Analysis of support costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>Restated £</b>
<b>Unrestricted funds</b>		
Utilities	5,482	4,629
Sundry expenses	719	317
Insurance	1,392	1,358
Resources	11,798	10,932
Cleaning consumables	1,013	1,539
Repairs & maintenance	3,611	5,527
Subscriptions	4,295	4,216
Accountancy	600	800
Rent	5,560	5,352
Equipment expensed	-	1,176
Adverts	200	-
Training	1,517	599
Winter grant	1,605	1,515
Donations	42	-
Depreciation	69	-
	<b>37,903</b>	<b>37,960</b>

Support costs includes £600 due to the independent examiner for the examination of the 2024 accounts.

**7. Tangible fixed assets**

	<b>Plant and equipment £</b>
<b>Cost</b>	
At 1 September 2023	6,882
Additions	1,811
At 31 August 2024	<b>8,693</b>
<b>Depreciation</b>	
At 1 September 2023	6,882
Charge for year	69
At 31 August 2024	<b>6,951</b>
<b>Net book values</b>	
At 31 August 2024	<b>1,742</b>
At 31 August 2023	-

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2024

**8. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>Restated £</b>
Trade debtors	3,326	17,977
Prepayments	708	976
	<b><u>4,034</u></b>	<b><u>18,953</u></b>

**9. Creditors due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>Restated £</b>
Trade creditors	4,323	3,985
Accruals	600	800
	<b><u>4,923</u></b>	<b><u>4,785</u></b>

**10. Movement in funds**

	<b>Balance at 01/09/2023 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Balance at 31/08/2024 £</b>
Unrestricted funds	81,203	279,803	(280,609)	80,397
Restricted funds	34,000	-	-	34,000
	<b><u>115,203</u></b>	<b><u>279,803</u></b>	<b><u>(280,609)</u></b>	<b><u>114,397</u></b>
Prior year restated				
	<b>Balance at 01/09/2022 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Balance at 31/08/2023 £</b>
Unrestricted funds	71,920	262,750	(253,467)	81,203
Restricted funds	34,000	-	-	34,000
	<b><u>105,920</u></b>	<b><u>262,750</u></b>	<b><u>(253,467)</u></b>	<b><u>115,203</u></b>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2024

**11. Analysis of net assets between funds**

	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>Net assets £</b>
Unrestricted funds	1,742	78,655	80,397
Restricted funds	-	34,000	34,000
	<b><u>1,742</u></b>	<b><u>112,655</u></b>	<b><u>114,397</u></b>

Prior year restated

	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>Net assets £</b>
Unrestricted funds	-	81,203	81,203
Restricted funds	-	34,000	34,000
	<b><u>-</u></b>	<b><u>115,203</u></b>	<b><u>115,203</u></b>

**DEDDINGTON PARTNERSHIP FOUNDATION STAGE UNIT**

England & Wales - Charity number 1100275

---

# Accounts

---

Charity number: 1100275  
Company number: 04874588  
(England and Wales)

Deddington Partnership Foundation Stage Unit  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 31 August 2023

Deddington Partnership Foundation Stage Unit  
Contents Page  
For the year ended 31 August 2023

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 11

Deddington Partnership Foundation Stage Unit  
Report of the Trustees  
For the year ended 31 August 2023

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 August 2023. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Charity's objectives are to enhance the education and development of children primarily under statutory school age. The Charity provides opportunities for all children whatever their race, culture, religion, means or ability and in doing so adheres to and furthers the aims and objectives of the pre-school alliance.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## **ACHIEVEMENTS AND PERFORMANCE**

Over the 2022/23 academic year we had 29 (2021/22 – 30) children registered aged between 3 and 4. Children attended the setting between 1 day and 5 days a week.

## **FINANCIAL REVIEW**

The charity recorded a surplus of £17,359 in the year (2022: surplus of £13,645). At 31 August 2023 it had reserves of £122,357.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is governed by a memorandum of association dated 12 August 2003.

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Deddington Partnership Foundation Stage Unit
<b>Charity registration number</b>	1100275
<b>Company registration number</b>	04874588
<b>Principal address</b>	Earls Lane Deddington Oxon

### **Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Nicola Halton  
Shrene Saleh-Gillett  
Samantha Brown  
Katrina Murray-Hundley  
Suzanne Owen  
Rachel O'Connell

Deddington Partnership Foundation Stage Unit  
Report of the Trustees Continued  
For the year ended 31 August 2023

**Independent examiner**

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon  
OX17 3PF

Approved by the Board of Trustees and signed on its behalf by

Shrene Saleh-Gillett  
.....

27 November 2023

Deddington Partnership Foundation Stage Unit  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 charity's accounts 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 Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon  
OX17 3PF

27 November 2023

---

Deddington Partnership Foundation Stage Unit  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 31 August 2023

	Notes	Unrestricted funds £	2022 £
<b>Income and endowments from:</b>			
Donations and legacies	2	-	800
Charitable activities	3	152,358	128,938
Other trading activities	4	4,331	-
Grants	5	1,251	155
<b>Total</b>		<b>157,940</b>	<b>129,893</b>
<b>Expenditure on:</b>			
Raising funds	6	-	-
Charitable activities	7/8	(140,581)	(116,248)
<b>Total</b>		<b>(140,581)</b>	<b>(116,248)</b>
<b>Net income</b>		<b>17,359</b>	<b>13,645</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		104,998	91,353
<b>Total funds carried forward</b>		<b>122,357</b>	<b>104,998</b>

Deddington Partnership Foundation Stage Unit  
Statement of Financial Position  
As at 31 August 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Investments	13/14	100	100
		<b>100</b>	<b>100</b>
<b>Current assets</b>			
Debtors	15	103,484	24,382
Cash at bank and in hand		23,158	103,837
		<b>126,642</b>	<b>128,219</b>
<b>Creditors: amounts falling due within one year</b>	16	(4,385)	(23,321)
<b>Net current assets</b>		<b>122,257</b>	<b>104,898</b>
<b>Total assets less current liabilities</b>		<b>122,357</b>	<b>104,998</b>
<b>Net assets</b>		<b>122,357</b>	<b>104,998</b>
<b>The funds of the charity</b>			
Unrestricted income funds	17	122,357	104,998
<b>Total funds</b>		<b>122,357</b>	<b>104,998</b>

For the year ended 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:

-----  
Shrene Saleh-Gillett  
Trustee

27 November 2023

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statement  
For the year ended 31 August 2023

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Deddington Partnership Foundation Stage Unit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Statement of cash flows**

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

**Restatement of comparatives**

£18,270 of funding income was erroneously recognised in the 2022 accounts instead of 2023. The 2022 comparatives in these accounts have been restated to correct this.

**2. Income from donations and legacies**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Donations received	-	800
	-	800
	-	800

**3. Income from charitable activities**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Nursery Education Funding	113,068	92,895
Fees	32,243	30,568
Holiday Club	7,047	5,475
	152,358	128,938
	152,358	128,938

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2023

**4. Income earned from other activities**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Fund raising events	4,331	-
	<b>4,331</b>	<b>-</b>
	<b>4,331</b>	<b>-</b>

**5. Grants**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Grants	1,251	155
	<b>1,251</b>	<b>155</b>
	<b>1,251</b>	<b>155</b>

**6. Expenditure on other trading activities**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Fundraising events	-	-
	<b>-</b>	<b>-</b>
	<b>-</b>	<b>-</b>

**7. Costs of charitable activities by fund type**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Salaries	118,082	98,946
Support costs	22,499	17,302
	<b>140,581</b>	<b>116,248</b>
	<b>140,581</b>	<b>116,248</b>

**8. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
<b>Support costs</b>				
Education	118,082	22,499	140,581	116,428

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2023

**9. Analysis of support costs**

	<b>2023</b>	<b>2022</b>
	£	£
Training	599	555
Rent & rates	4,852	4,740
Subscriptions	4,216	2,050
Accountancy	400	400
Sundry expenses	301	2,357
Telephone & broadband	779	851
Equipment expensed	1,176	1,778
Insurance & registration	458	223
Marketing	-	220
Resources	8,203	3,068
Winter grant	1,515	1,060
	<b>22,499</b>	<b>17,302</b>
	<b>22,499</b>	<b>17,302</b>

Support costs includes £400 due to the independent examiner for the examination of the 2023 accounts.

**10. Staff costs and emoluments**

Total staff costs for the year ended 31 August 2023 were:

	<b>2023</b>	<b>2022</b>
	£	£
Salaries and wages	118,082	98,946
	<b>118,082</b>	<b>98,946</b>
	<b>118,082</b>	<b>98,946</b>

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2023

**Investments**

**13. Analysis of movement of commercial investments**

	<b>Investments in subsidiaries £</b>
Market value at 1 September 2022	100
Market value at 31 August 2023	<u><u><b>100</b></u></u>

The company owns 100% of the share capital of Deddington Village Nursery Limited.

**14. Analysis of investments between funds as at year ended 31 August 2023**

	<b>2023 £</b>	<b>2022 £</b>
<b>Unrestricted funds</b>		
Investments in subsidiaries and related undertakings	100	100
	<u><u><b>100</b></u></u>	<u><u><b>100</b></u></u>

**15. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Amounts due within one year:</b>		
Amounts due from subsidiary and associated undertakings	85,273	24,158
Trade debtors	18,211	224
	<u><u><b>103,484</b></u></u>	<u><u><b>24,382</b></u></u>

**16. Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	4,385	5,051
Deferred income	-	18,270
	<u><u><b>4,385</b></u></u>	<u><u><b>23,321</b></u></u>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2023

**17. Movement in funds**

**Unrestricted Funds**

	<b>Balance at 01/09/2022</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31/08/2023</b>
	£	£	£	£
General	104,998	157,940	(140,581)	122,357
	<b>104,998</b>	<b>157,940</b>	<b>(140,581)</b>	<b>122,357</b>

**Unrestricted Funds - Previous year**

	<b>Balance at 01/09/2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31/08/2022</b>
	£	£	£	£
General	91,353	129,893	(116,428)	104,998
	<b>91,353</b>	<b>129,893</b>	<b>(116,428)</b>	<b>104,998</b>

**Purpose of unrestricted Funds**

General

General unrestricted fund to further the objectives and aims of the charity.

**18. Analysis of net assets between funds**

	<b>Investments</b>	<b>Net current assets</b>	<b>Net Assets</b>
	£	£	£
<b>Unrestricted funds</b>			
General	100	122,257	122,357
	<b>100</b>	<b>122,257</b>	<b>122,357</b>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2023

**Previous year**

	<b>Investments</b>	<b>Net current assets</b>	<b>Net Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General	100	104,898	104,998
	<b>100</b>	<b>104,898</b>	<b>104,998</b>

**19. Company limited by guarantee**

Deddington Partnership Foundation Stage Unit is a company limited by guarantee and accordingly does not have a share capital.

**DEDDINGTON PARTNERSHIP FOUNDATION STAGE UNIT**

England & Wales - Charity number 1100275

---

# Accounts

---

Charity number: 1100275  
Company number: 04874588  
(England and Wales)

Deddington Partnership Foundation Stage Unit  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 31 August 2022

Deddington Partnership Foundation Stage Unit  
Contents Page  
For the year ended 31 August 2022

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 11

**Deddington Partnership Foundation Stage Unit  
Report of the Trustees  
For the year ended 31 August 2022**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 August 2022. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objectives are to enhance the education and development of children primarily under statutory school age. The Charity provides opportunities for all children whatever their race, culture, religion, means or ability and in doing so adheres to and furthers the aims and objectives of the pre-school alliance.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**ACHIEVEMENTS AND PERFORMANCE**

Over the 2021/22 academic year we had 30 (2020/21 – 31) children registered aged between 3 and 4. Children attended the setting between 1 day and 5 days a week.

**FINANCIAL REVIEW**

The charity recorded a surplus of £31,915 in the year (2021: surplus of £16,521). At 31 August 2022 it had reserves of £123,268.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is governed by a memorandum of association dated 12 August 2003.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Deddington Partnership Foundation Stage Unit
<b>Charity registration number</b>	1100275
<b>Company registration number</b>	04874588
<b>Principal address</b>	Earls Lane Deddington Oxon

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Shrene Saleh-Gillett (appointed 8 June 2022)  
Nicola Halton  
Taja Brown (appointed 6 October 2020, resigned 5 October 2021)  
Samantha Brown (appointed 5 October 2021)  
Phillipa Carson (resigned 5 October 2021)  
Katrina Murray-Hundley  
Suzanne Owen (appointed 5 October 2021)  
Rachel O'Connell (appointed 5 October 2021)

Deddington Partnership Foundation Stage Unit  
Report of the Trustees Continued  
For the year ended 31 August 2022

**Independent examiner**

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon  
OX17 3PF

Approved by the Board of Trustees and signed on its behalf by

Shrene Saleh-Gillett  
.....

6 March 2023

Deddington Partnership Foundation Stage Unit  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 charity's accounts 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 Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon  
OX17 3PF

6 March 2023

Deddington Partnership Foundation Stage Unit  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 31 August 2022

	Notes	Unrestricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	2	800	500
Charitable activities	3	147,208	121,783
Other trading activities	4	-	1,363
Grants	5	155	1,340
<b>Total</b>		<b>148,163</b>	<b>124,986</b>
<b>Expenditure on:</b>			
Raising funds	6	-	-
Charitable activities	7/8	(116,248)	(108,465)
<b>Total</b>		<b>(116,248)</b>	<b>(108,465)</b>
<b>Net income</b>		<b>31,915</b>	<b>16,521</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		91,353	74,832
<b>Total funds carried forward</b>		<b>123,268</b>	<b>91,353</b>

Deddington Partnership Foundation Stage Unit  
Statement of Financial Position  
As at 31 August 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Investments	13/14	100	100
		<b>100</b>	<b>100</b>
<b>Current assets</b>			
Debtors	15	24,382	10,573
Cash at bank and in hand		103,837	83,108
		<b>128,219</b>	<b>93,681</b>
<b>Creditors: amounts falling due within one year</b>	16	(5,051)	(2,428)
<b>Net current assets</b>		<b>123,168</b>	<b>91,253</b>
<b>Total assets less current liabilities</b>		<b>123,268</b>	<b>91,353</b>
<b>Net assets</b>		<b>123,268</b>	<b>91,353</b>
<b>The funds of the charity</b>			
Unrestricted income funds	17	123,268	91,353
<b>Total funds</b>		<b>123,268</b>	<b>91,353</b>

For the year ended 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:

.....  
Shrene Saleh-Gillett  
Trustee

6 March 2023

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statement  
For the year ended 31 August 2022

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Deddington Partnership Foundation Stage Unit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Statement of cash flows**

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

**2. Income from donations and legacies**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Unrestricted funds</b>		
Donations received	800	500
	<b>800</b>	<b>150</b>
	<b>800</b>	<b>150</b>

**3. Income from charitable activities**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Unrestricted funds</b>		
Nursery Education Funding	111,165	92,012
Fees	30,568	23,467
Holiday Club	5,475	6,304
	<b>147,208</b>	<b>121,783</b>
	<b>147,208</b>	<b>121,783</b>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2022

**4. Income earned from other activities**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Fund raising events	-	1,363
	-	1,363
	-	1,363

**5. Grants**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Grants	155	1,340
	155	1,340
	155	1,340

**6. Expenditure on other trading activities**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Fundraising events	-	-
	-	-
	-	-

**7. Costs of charitable activities by fund type**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Salaries	98,946	90,287
Support costs	17,302	18,178
	116,248	108,465
	116,248	108,465

**8. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2022	2021
	£	£	£	£
<b>Support costs</b>				
Education	98,946	17,302	116,248	108,465

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2022

**9. Analysis of support costs**

	<b>2022</b>	<b>2021</b>
	£	£
Training	555	580
Rent & rates	4,740	4,740
Subscriptions	2,050	2,424
Accountancy	400	400
Sundry expenses	2,357	1,452
Telephone & broadband	851	821
Equipment expensed	1,778	3,376
Insurance & registration	223	441
Marketing	220	220
Resources	3,068	2,659
Winter grant	1,060	1,065
	<b>17,302</b>	<b>18,178</b>

Support costs includes £400 due to the independent examiner for the examination of the 2022 accounts.

**10. Staff costs and emoluments**

Total staff costs for the year ended 31 August 2022 were:

	<b>2022</b>	<b>2021</b>
	£	£
Salaries and wages	98,946	90,287
	<b>98,946</b>	<b>90,287</b>

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2022

**Investments**

**13. Analysis of movement of commercial investments**

	<b>Investments in subsidiaries £</b>
Market value at 1 September 2021	100
Market value at 31 August 2022	<u><u><b>100</b></u></u>

The company owns 100% of the share capital of Deddington Village Nursery Limited.

**14. Analysis of investments between funds as at year ended 31 August 2022**

	<b>2022 £</b>	<b>2021 £</b>
<b>Unrestricted funds</b>		
Investments in subsidiaries and related undertakings	100	100
	<u><u><b>100</b></u></u>	<u><u><b>100</b></u></u>

**15. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts due within one year:</b>		
Amounts due from subsidiary and associated undertakings	24,158	10,318
Trade debtors	224	255
	<u><u><b>24,382</b></u></u>	<u><u><b>10,573</b></u></u>

**16. Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	5,051	2,428
	<u><u><b>5,051</b></u></u>	<u><u><b>2,428</b></u></u>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2022

**17. Movement in funds**

**Unrestricted Funds**

	<b>Balance at 01/09/2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31/08/2022</b>
	£	£	£	£
General	91,353	148,163	(116,248)	123,268
	<b>91,353</b>	<b>148,163</b>	<b>(116,248)</b>	<b>123,268</b>

**Unrestricted Funds - Previous year**

	<b>Balance at 01/09/2020</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31/08/2021</b>
	£	£	£	£
General	74,832	124,986	(108,465)	91,353
	<b>74,832</b>	<b>124,986</b>	<b>(108,465)</b>	<b>91,353</b>

**Purpose of unrestricted Funds**

General

General unrestricted fund to further the objectives and aims of the charity.

**18. Analysis of net assets between funds**

	<b>Investments</b>	<b>Net current assets</b>	<b>Net Assets</b>
	£	£	£
<b>Unrestricted funds</b>			
General	100	123,168	123,268
	<b>100</b>	<b>123,168</b>	<b>123,268</b>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2022

**Previous year**

	<b>Investments</b>	<b>Net current assets</b>	<b>Net Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General	100	91,253	91,353
	<b>100</b>	<b>91,253</b>	<b>91,353</b>

**19. Company limited by guarantee**

Deddington Partnership Foundation Stage Unit is a company limited by guarantee and accordingly does not have a share capital.

**DEDDINGTON PARTNERSHIP FOUNDATION STAGE UNIT**

England & Wales - Charity number 1100275

---

# Accounts

---

Charity number: 1100275  
Company number: 04874588  
(England and Wales)

Deddington Partnership Foundation Stage Unit  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 31 August 2021

Deddington Partnership Foundation Stage Unit  
Contents Page  
For the year ended 31 August 2021

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 11

**Deddington Partnership Foundation Stage Unit**  
**Report of the Trustees**  
**For the year ended 31 August 2021**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 August 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objectives are to enhance the education and development of children primarily under statutory school age. The Charity provides opportunities for all children whatever their race, culture, religion, means or ability and in doing so adheres to and furthers the aims and objectives of the pre-school alliance.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**ACHIEVEMENTS AND PERFORMANCE**

Over the 2020/21 academic year we had 31 children registered aged between 3 and 4. Children attended the setting between 1 day and 5 days a week.

**FINANCIAL REVIEW**

The charity recorded a surplus of £16,521 in the year (2020: surplus of £11,719). At 31 August 2021 it had reserves of £91,353.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is governed by a memorandum of association dated 12 August 2003.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Deddington Partnership Foundation Stage Unit
<b>Charity registration number</b>	1100275
<b>Company registration number</b>	04874588
<b>Principal address</b>	Earls Lane Deddington Oxon

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Elizabeth Irving (resigned 6 October 2020)  
Lauren Odell (resigned 6 October 2020)  
Nicola Halton  
Taja Brown (appointed 6 October 2020, resigned 5 October 2021)  
Samantha Brown (appointed 5 October 2021)  
Phillipa Carson (resigned 5 October 2021)  
Katrina Murray-Hundley  
Suzanne Owen (appointed 5 October 2021)  
Rachel O'Connell (appointed 5 October 2021)

Deddington Partnership Foundation Stage Unit  
Report of the Trustees Continued  
For the year ended 31 August 2021

**Independent examiner**

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon  
OX17 3PF

Approved by the Board of Trustees and signed on its behalf by

Nicola Halton ..... 7 April 2022 .....

Deddington Partnership Foundation Stage Unit  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 August 2021.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 charity's accounts 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 Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon  
OX17 3PF

---

7 April 2022

Deddington Partnership Foundation Stage Unit  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 31 August 2021

	Notes	Unrestricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies	2	500	150
Charitable activities	3	121,783	106,636
Other trading activities	4	1,363	1,126
Grants	5	1,340	500
<b>Total</b>		<b>124,986</b>	<b>108,412</b>
<b>Expenditure on:</b>			
Raising funds	6	-	(283)
Charitable activities	7/8	(108,465)	(96,410)
<b>Total</b>		<b>(108,465)</b>	<b>(96,693)</b>
<b>Net income</b>		<b>16,521</b>	<b>11,719</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		74,832	63,313
<b>Total funds carried forward</b>		<b>91,353</b>	<b>74,832</b>

Deddington Partnership Foundation Stage Unit  
Statement of Financial Position  
As at 31 August 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Investments	13/14	100	100
		<b>100</b>	<b>100</b>
<b>Current assets</b>			
Debtors	15	10,573	7,378
Cash at bank and in hand		83,108	69,616
		<b>93,681</b>	<b>76,994</b>
<b>Creditors: amounts falling due within one year</b>	16	(2,428)	(2,262)
<b>Net current assets</b>		<b>91,253</b>	<b>74,732</b>
<b>Total assets less current liabilities</b>		<b>91,353</b>	<b>74,832</b>
<b>Net assets</b>		<b>91,353</b>	<b>74,832</b>
<b>The funds of the charity</b>			
Unrestricted income funds	17	91,353	74,832
<b>Total funds</b>		<b>91,353</b>	<b>74,832</b>

For the year ended 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:

.....  
Nicola Halton  
Trustee

7 April 2022

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statement  
For the year ended 31 August 2021

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Deddington Partnership Foundation Stage Unit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Statement of cash flows**

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

**2. Income from donations and legacies**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Donations received	500	150
	<b>500</b>	<b>150</b>

**3. Income from charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Nursery Education Funding	92,012	89,987
Fees	23,467	14,094
Holiday Club	6,304	2,555
	<b>121,783</b>	<b>106,636</b>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

**4. Income earned from other activities**

	2021 £	2020 £
<b>Unrestricted funds</b>		
Fund raising events	1,363	1,126
	<b>1,363</b>	<b>1,126</b>

**5. Grants**

	2021 £	2020 £
<b>Unrestricted funds</b>		
Grants	1,340	500
	<b>1,340</b>	<b>500</b>

**6. Expenditure on other trading activities**

	2021 £	2020 £
<b>Unrestricted funds</b>		
Fundraising events	-	283
	<b>-</b>	<b>283</b>

**7. Costs of charitable activities by fund type**

	2021 £	2020 £
<b>Unrestricted funds</b>		
Salaries	90,287	81,023
Support costs	18,178	15,387
	<b>108,465</b>	<b>96,410</b>

**8. Costs of charitable activities by activity type**

	Activities undertaken directly £	Support costs £	2021 £	2020 £
<b>Support costs</b>				
Education	90,287	18,178	108,465	96,410

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

**9. Analysis of support costs**

	<b>2021</b>	<b>2020</b>
	£	£
Training	580	571
Rent & rates	4,740	4,740
Subscriptions	2,424	2,320
Accountancy	400	400
Sundry expenses	1,452	1,429
Telephone & broadband	821	513
Equipment expensed	3,376	2,109
Insurance & registration	441	396
Marketing	220	220
Resources	2,659	2,689
Winter grant	1,065	-
	<b>18,178</b>	<b>15,387</b>

Support costs includes £400 due to the independent examiner for the examination of the 2021 accounts.

**10. Staff costs and emoluments**

Total staff costs for the year ended 31 August 2021 were:

	<b>2021</b>	<b>2020</b>
	£	£
Salaries and wages	90,287	81,023
	<b>90,287</b>	<b>81,023</b>

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

**Investments**

**13. Analysis of movement of commercial investments**

	<b>Investments in subsidiaries £</b>
Market value at 01 September 2020	100
Market value at 31 August 2021	<u><u><b>100</b></u></u>

The company owns 100% of the share capital of Deddington Village Nursery Limited.

**14. Analysis of investments between funds as at year ended 31 August 2021**

	<b>2021 £</b>	<b>2020 £</b>
<b>Unrestricted funds</b>		
Investments in subsidiaries and related undertakings	100	100
	<u><u><b>100</b></u></u>	<u><u><b>100</b></u></u>

**15. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
<b>Amounts due within one year:</b>		
Amounts due from subsidiary and associated undertakings	10,318	7,054
Trade debtors	255	324
	<u><u><b>10,573</b></u></u>	<u><u><b>7,378</b></u></u>

**16. Creditors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	2,428	2,262
	<u><u><b>2,428</b></u></u>	<u><u><b>2,262</b></u></u>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

**17. Movement in funds**

**Unrestricted Funds**

	<b>Balance at 01/09/2020</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31/08/2021</b>
	£	£	£	£
General	74,832	124,986	(108,465)	91,353
	<u><b>74,832</b></u>	<u><b>124,986</b></u>	<u><b>(108,465)</b></u>	<u><b>91,353</b></u>

**Unrestricted Funds - Previous year**

	<b>Balance at 01/09/2019</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31/08/2020</b>
	£	£	£	£
General	63,113	108,412	(96,693)	74,832
	<u><b>63,113</b></u>	<u><b>108,412</b></u>	<u><b>(96,693)</b></u>	<u><b>74,832</b></u>

**Purpose of unrestricted Funds**

General

General unrestricted fund to further the objectives and aims of the charity.

**18. Analysis of net assets between funds**

	<b>Investments</b>	<b>Net current assets</b>	<b>Net Assets</b>
	£	£	£
<b>Unrestricted funds</b>			
General	100	91,253	91,353
	<u><b>100</b></u>	<u><b>91,253</b></u>	<u><b>91,353</b></u>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2021

**Previous year**

	<b>Investments</b>	<b>Net current assets</b>	<b>Net Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General	100	74,732	74,832
	<b>100</b>	<b>74,732</b>	<b>74,832</b>
	<b>100</b>	<b>74,732</b>	<b>74,832</b>

**19. Company limited by guarantee**

Deddington Partnership Foundation Stage Unit is a company limited by guarantee and accordingly does not have a share capital.

**DEDDINGTON PARTNERSHIP FOUNDATION STAGE UNIT**

England & Wales - Charity number 1100275

---

# Accounts

---

Charity number: 1100275  
Company number: 04874588  
(England and Wales)

Deddington Partnership Foundation Stage Unit  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 31 August 2020

Deddington Partnership Foundation Stage Unit  
Contents Page  
For the year ended 31 August 2020

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 11

**Deddington Partnership Foundation Stage Unit  
Report of the Trustees  
For the year ended 31 August 2020**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 August 2020. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's objectives are to enhance the education and development of children primarily under statutory school age. The Charity provides opportunities for all children whatever their race, culture, religion, means or ability and in doing so adheres to and furthers the aims and objectives of the pre-school alliance.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**ACHIEVEMENTS AND PERFORMANCE**

Over the 2019/20 academic year we had 30 children registered aged between 3 and 4. Children attended the setting between 1 day and 5 days a week.

**FINANCIAL REVIEW**

The charity recorded a surplus of £11,719 in the year (2019: deficit of £2,787). At 31 August 2020 it had reserves of £74,832.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is governed by a memorandum of association dated 12 August 2003.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Deddington Partnership Foundation Stage Unit
<b>Charity registration number</b>	1100275
<b>Company registration number</b>	04874588
<b>Principal address</b>	Earls Lane Deddington Oxon

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Elizabeth Irving (resigned 6 October 2020)  
Lauren Odell (resigned 6 October 2020)  
Nicola Halton  
Taja Brown (appointed 6 October 2020)  
Mary Tustian (resigned 8 October 2019)  
Phillipa Carson  
Katrina Murray-Hundley

Deddington Partnership Foundation Stage Unit  
Report of the Trustees Continued  
For the year ended 31 August 2020

**Independent examiner**

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon  
OX17 3PF

Approved by the Board of Trustees and signed on its behalf by

25 May 2021

Nicola Halton  
.....

Deddington Partnership Foundation Stage Unit  
Independent Examiners Report to the Trustees  
For the year ended 31 August 2020

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 August 2020.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 charity's accounts 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 Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Andrew Donaldson ACA  
17 Lake Walk  
Adderbury  
Banbury  
Oxon  
OX17 3PF

---

25 May 2021

Deddington Partnership Foundation Stage Unit  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 31 August 2020

	Notes	Unrestricted funds £	2019 £
<b>Income and endowments from:</b>			
Donations and legacies	2	150	240
Charitable activities	3	106,636	63,386
Other trading activities	4	1,126	2,417
Grants	5	500	-
<b>Total</b>		<b>108,412</b>	<b>66,043</b>
<b>Expenditure on:</b>			
Raising funds	6	(283)	(311)
Charitable activities	7/8	(96,410)	(68,519)
<b>Total</b>		<b>(96,693)</b>	<b>(68,830)</b>
<b>Net income/(expenditure)</b>		<b>11,719</b>	<b>(2,787)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		63,113	65,900
<b>Total funds carried forward</b>		<b>74,832</b>	<b>63,113</b>

Deddington Partnership Foundation Stage Unit  
Statement of Financial Position  
As at 31 August 2020

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Investments	13/14	100	100
		<b>100</b>	<b>100</b>
<b>Current assets</b>			
Debtors	15	7,378	-
Cash at bank and in hand		69,616	78,665
		<b>76,994</b>	<b>78,665</b>
<b>Creditors: amounts falling due within one year</b>	16	(2,262)	(15,652)
<b>Net current assets</b>		<b>74,732</b>	<b>63,013</b>
<b>Total assets less current liabilities</b>		<b>74,832</b>	<b>63,113</b>
<b>Net assets</b>		<b>74,832</b>	<b>63,113</b>
<b>The funds of the charity</b>			
Unrestricted income funds	17	74,832	63,013
<b>Total funds</b>		<b>74,832</b>	<b>63,113</b>

For the year ended 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:

.....  
Nicola Halton  
Trustee

25 May 2021

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statement  
For the year ended 31 August 2020

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Deddington Partnership Foundation Stage Unit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Statement of cash flows**

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

**2. Income from donations and legacies**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Donations received	150	240
	<b>150</b>	<b>240</b>
	<b>150</b>	<b>240</b>

**3. Income from charitable activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Nursery Education Funding	89,987	53,644
Fees	14,094	6,688
Holiday Club	2,555	3,054
	<b>106,636</b>	<b>63,386</b>
	<b>106,636</b>	<b>63,386</b>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2020

**4. Income earned from other activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Fund raising events	1,126	2,417
	<b><u>1,126</u></b>	<b><u>2,417</u></b>

**5. Grants**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Grants	500	-
	<b><u>500</u></b>	<b><u>-</u></b>

**6. Expenditure on other trading activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Fundraising events	283	311
	<b><u>283</u></b>	<b><u>311</u></b>

**7. Costs of charitable activities by fund type**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Salaries	81,023	56,908
Support costs	15,387	11,611
	<b><u>96,410</u></b>	<b><u>68,519</u></b>

**8. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Support costs</b>				
Education	81,023	15,387	96,410	68,519

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2020

**9. Analysis of support costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Training	571	552
Rent & rates	4,740	4,740
Subscriptions	2,320	622
Accountancy	400	500
Sundry expenses	1,429	862
Telephone & broadband	513	485
Equipment expensed	2,109	1,345
Insurance & registration	396	393
Marketing	220	210
Resources	2,689	1,902
	<b>15,387</b>	<b>11,611</b>
	<b>15,387</b>	<b>11,611</b>

Support costs includes £400 due to the independent examiner for the examination of the 2020 accounts.

**10. Staff costs and emoluments**

Total staff costs for the year ended 31 August 2020 were:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Salaries and wages	81,023	56,908
	<b>81,023</b>	<b>56,908</b>
	<b>81,023</b>	<b>56,908</b>

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2020

**Investments**

**13. Analysis of movement of commercial investments**

	<b>Investments in subsidiaries £</b>
Market value at 01 September 2019	100
Market value at 31 August 2020	<u><u><b>100</b></u></u>

The company owns 100% of the share capital of Deddington Village Nursery Limited.

**14. Analysis of investments between funds as at year ended 31 August 2020**

	<b>2020 £</b>	<b>2019 £</b>
<b>Unrestricted funds</b>		
Investments in subsidiaries and related undertakings	100	100
	<u><u><b>100</b></u></u>	<u><u><b>100</b></u></u>

**15. Debtors**

	<b>2020 £</b>	<b>2019 £</b>
<b>Amounts due within one year:</b>		
Amounts due from subsidiary and associated undertakings	7,054	
Trade debtors	324	-
	<u><u><b>7,378</b></u></u>	<u><u><b>-</b></u></u>

**16. Creditors: amounts falling due within one year**

	<b>2020 £</b>	<b>2019 £</b>
Trade creditors	2,262	1,049
Amounts due to subsidiary and associated undertakings	-	14,603
	<u><u><b>2,262</b></u></u>	<u><u><b>15,652</b></u></u>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2020

**17. Movement in funds**

**Unrestricted Funds**

	<b>Balance at 01/09/2019</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31/08/2020</b>
	£	£	£	£
General	63,113	108,412	(96,693)	74,832
	<b>63,113</b>	<b>108,412</b>	<b>(96,693)</b>	<b>74,832</b>

**Unrestricted Funds - Previous year**

	<b>Balance at 01/09/2018</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance at 31/08/2019</b>
	£	£	£	£
General	65,900	66,043	(68,830)	63,113
	<b>65,900</b>	<b>66,043</b>	<b>(68,830)</b>	<b>63,113</b>

**Purpose of unrestricted Funds**

General

General unrestricted fund to further the objectives and aims of the charity.

**18. Analysis of net assets between funds**

	<b>Investments</b>	<b>Net current assets</b>	<b>Net Assets</b>
	£	£	£
<b>Unrestricted funds</b>			
General	100	74,732	74,832
	<b>100</b>	<b>74,732</b>	<b>74,832</b>

Deddington Partnership Foundation Stage Unit  
Notes to the Financial Statements Continued  
For the year ended 31 August 2020

**Previous year**

	<b>Investments</b>	<b>Net current assets</b>	<b>Net Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General	100	63,013	63,113
	<b>100</b>	<b>63,013</b>	<b>63,113</b>
	<b>100</b>	<b>63,013</b>	<b>63,113</b>

**19. Company limited by guarantee**

Deddington Partnership Foundation Stage Unit is a company limited by guarantee and accordingly does not have a share capital.