

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  
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For the year ended 31 August 2023

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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

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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:

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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
	<u>-</u>	<u>800</u>

## 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
	<u>152,358</u>	<u>128,938</u>



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

**4. Income earned from other activities**

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

**5. Grants**

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

**6. Expenditure on other trading activities**

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

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

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

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

	<b>Activities undertaken directly</b>	<b>Support costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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>
	<b>£</b>	<b>£</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>

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>
	<b>£</b>	<b>£</b>
Salaries and wages	118,082	98,946
	<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>Amounts due within one year:</b>	<b>2023 £</b>	<b>2022 £</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.