

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 August 2023

for

Robin Preschool

Chapman Robinson and Moore Limited
30 Bankside Court
Stationfields
Kidlington
Oxford
OX5 1JE

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for the Year Ended 31 August 2023

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Report of the Trustees
for the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives, Activities and Public Benefit

The charity's objectives and principal activities are to enhance the development and education of children under statutory school age by:

- 1) Offering appropriate play facilities, together with the involvement of parents to take responsibility for and to become involved with the activities of the group, ensuring that the group offers opportunities for all children;
- 2) Encouraging the study and identifying the needs of the children and their families and promoting interest in the recognition of any needs in the local area; and
- 3) Instigating and adhering to furthering the aims of the Early Years Alliance.

Significant activities

The Pre-School continues to strive towards an Ofsted 'Outstanding' rating.

The Pre-School has been very popular this year and has been at capacity for most of the year with a waiting list for those wanting to join.

The Pre-School has continued to build on the excellent relationship with the Edward Feild School and cooperates with them for a smooth transition into reception and has links with their pastoral and SENCO leads.

The Pre-School manager now runs family links courses to support parents and their children which often extends outside the Pre-School setting.

The Pre-School continues to improve the learning environment and develop the CPD of its staff.

Public benefit

The Trustees confirm that they have complied with their duty under the Charities Act 2011 to have regard to public benefit guidance published by the Charity Commission. The Trustees believe that all of the charity's activities furthered its charitable purposes for the public benefit.

STRATEGIC REPORT

Financial review

Financial position

The charity incurred a deficit for the year of £706 (2022 deficit £27,014) whilst its net assets reduced from £117,157 to £116,451.

At the end of the year, the charity had cash and bank reserves of £110,599 (2022 £157,810).

STRATEGIC REPORT

Financial review

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity.

The Trustees oversee the level of income and reserves held and consider whether they are sufficient in order that the charity meets its needs effectively.

Going concern

The trustees are confident of the ability of the charity to continue as a going concern in the foreseeable future.

Future plans

The Pre-School will adapt as necessary to the plans for academisation of the Edward Feild Primary School.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Structure, Governance and Management

The charity was originally established as Robin Playgroup (charity number :1031000) and governed by a constitution adopted on 19 November 1993 and updated on 15 October 2012. The Trustees resolved that it was in the interests of Robin Playgroup to convert from an unincorporated association to a charitable company, limited by guarantee.

The company (company number: 08456794) was incorporated on 28 May 2013 and obtained charitable status from the Charity Commission on 2 August 2013 (charity number: 1153217). The charitable company continues the charitable activities of the old charity.

The Trustees meet at least three times a year and are responsible for the strategic direction and policies of the charity. A scheme of delegation is in place and day to day responsibility for the provision of the services is that of the Manager, Deputy Manager and Administrator. The decision for the appointment of the new trustees takes place at the board meetings and a formal interview process is followed.

Risk management

The trustees have examined the major risks which the charity faces and confirm that systems have been established so that the necessary steps can be taken to lessen these risks. The preschool follows all Pre-school Alliance policies.

The main risk presented to the preschool is to financial sustainability.

The academisation may prompt changes but we are unsure of the outcomes of these potential changes at present.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08546794 (England and Wales)

Robin Preschool

Report of the Trustees
for the Year Ended 31 August 2023

Registered Charity number

1153217

Registered office

C/O Edward Feild Primary School
Bicester Road
Kidlington
Oxfordshire
OX5 2LG

Trustees

Mrs J C Cheung
Mrs C Cooper (resigned 14/9/2022)
Mrs E M R Duta (resigned 14/9/2022)
Mrs N E Eagle (resigned 22/3/2024)
Mrs J E Mason (resigned 22/3/2024)
Mrs L C D Partridge
Mrs R Wells (resigned 14/9/2022)
Ms. S Wroblewski (appointed 8/3/2023) (resigned 13/2/2024)
Ms E Brown (appointed 8/3/2023)
Ms. M Murphy (appointed 8/3/2023)

Independent Examiner

Alan P. Sowden FCCA,CTA
Chapman Robinson and Moore Limited
30 Bankside Court
Stationfields
Kidlington
Oxford
OX5 1JE

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24 May 2024 and signed on the board's behalf by:

Mrs L C D Partridge - Trustee

Independent examiner's report to the trustees of Robin Preschool ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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 accounting 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.

Alan P. Sowden FCCA,CTA

Chapman Robinson and Moore Limited
30 Bankside Court
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24 May 2024

Statement of Financial Activities
for the Year Ended 31 August 2023

		Unrestricted fund £	Restricted fund £	31/8/23 Total funds £	31/8/22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Charitable activities					
		220,456	18,044	238,500	188,154
Investment income	2	1,100	-	1,100	56
Total		<u>221,556</u>	<u>18,044</u>	<u>239,600</u>	<u>188,210</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities					
		<u>221,337</u>	<u>18,969</u>	<u>240,306</u>	<u>215,224</u>
NET INCOME/(EXPENDITURE)		219	(925)	(706)	(27,014)
Transfers between funds	10	<u>8,122</u>	<u>(8,122)</u>	<u>-</u>	<u>-</u>
Net movement in funds		8,341	(9,047)	(706)	(27,014)
RECONCILIATION OF FUNDS					
Total funds brought forward		108,105	9,052	117,157	144,171
TOTAL FUNDS CARRIED FORWARD		<u><u>116,446</u></u>	<u><u>5</u></u>	<u><u>116,451</u></u>	<u><u>117,157</u></u>

The notes form part of these financial statements

Balance Sheet
31 August 2023

		Unrestricted fund £	Restricted fund £	31/8/23 Total funds £	31/8/22 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	7	695	-	695	1,540
CURRENT ASSETS					
Debtors	8	5,886	-	5,886	1,749
Cash at bank and in hand		110,594	5	110,599	157,810
		<u>116,480</u>	<u>5</u>	<u>116,485</u>	<u>159,559</u>
CREDITORS					
Amounts falling due within one year	9	(729)	-	(729)	(43,942)
NET CURRENT ASSETS		<u>115,751</u>	<u>5</u>	<u>115,756</u>	<u>115,617</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>116,446</u>	<u>5</u>	<u>116,451</u>	<u>117,157</u>
NET ASSETS		<u>116,446</u>	<u>5</u>	<u>116,451</u>	<u>117,157</u>
FUNDS	10				
Unrestricted funds				116,446	108,105
Restricted funds				5	9,052
TOTAL FUNDS				<u>116,451</u>	<u>117,157</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Robin Preschool

Balance Sheet - continued

31 August 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 May 2024 and were signed on its behalf by:

L C D Partridge - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the period to which it belongs in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31/8/23	31/8/22
	£	£
Deposit account interest	1,100	56
	<u>1,100</u>	<u>56</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/8/23	31/8/22
	£	£
Depreciation - owned assets	845	845
Other operating leases	23,896	18,152
	<u>23,896</u>	<u>18,152</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/8/23	31/8/22
General staff	14	14
Management	1	1
	<u>15</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities	178,532	9,622	188,154
Investment income	56	-	56
Total	178,588	9,622	188,210
EXPENDITURE ON			
Charitable activities			
Charitable activities	208,540	6,684	215,224
NET INCOME/(EXPENDITURE)	(29,952)	2,938	(27,014)
RECONCILIATION OF FUNDS			
Total funds brought forward	138,057	6,114	144,171
TOTAL FUNDS CARRIED FORWARD	108,105	9,052	117,157

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 September 2022 and 31 August 2023	4,445	50,755	1,788	8,328	65,316
DEPRECIATION					
At 1 September 2022	4,364	49,655	1,609	8,148	63,776
Charge for year	27	549	94	175	845
At 31 August 2023	4,391	50,204	1,703	8,323	64,621
NET BOOK VALUE					
At 31 August 2023	54	551	85	5	695
At 31 August 2022	81	1,100	179	180	1,540

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/23 £	31/8/22 £
Other debtors	5,170	1,749
Prepayments	716	-
	<u>5,886</u>	<u>1,749</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/23 £	31/8/22 £
Pension payable	729	574
Accruals and deferred income	-	43,368
	<u>729</u>	<u>43,942</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

10. MOVEMENT IN FUNDS

	At 1/9/22 £	Net movement in funds £	Transfers between funds £	At 31/8/23 £
Unrestricted funds				
General fund	108,105	219	8,122	116,446
Restricted funds				
Oxfordshire County Council	9,052	(925)	(8,122)	5
TOTAL FUNDS	<u>117,157</u>	<u>(706)</u>	<u>-</u>	<u>116,451</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	221,556	(221,337)	219
Restricted funds			
Oxfordshire County Council	18,044	(18,969)	(925)
TOTAL FUNDS	<u>239,600</u>	<u>(240,306)</u>	<u>(706)</u>

Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	138,057	(29,952)	108,105
Restricted funds			
Oxfordshire County Council	6,114	2,938	9,052
TOTAL FUNDS	<u>144,171</u>	<u>(27,014)</u>	<u>117,157</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,588	(208,540)	(29,952)
Restricted funds			
Oxfordshire County Council	9,622	(6,684)	2,938
TOTAL FUNDS	<u>188,210</u>	<u>(215,224)</u>	<u>(27,014)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/21 £	Net movement in funds £	Transfers between funds £	At 31/8/23 £
Unrestricted funds				
General fund	138,057	(29,733)	8,122	116,446
Restricted funds				
Oxfordshire County Council	6,114	2,013	(8,122)	5
TOTAL FUNDS	<u>144,171</u>	<u>(27,720)</u>	<u>-</u>	<u>116,451</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	400,144	(429,877)	(29,733)
Restricted funds			
Oxfordshire County Council	27,666	(25,653)	2,013
TOTAL FUNDS	<u>427,810</u>	<u>(455,530)</u>	<u>(27,720)</u>

11. RELATED PARTY DISCLOSURES

There were no transactions with related parties during the year.

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31/8/23 £	31/8/22 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	1,100	56
Charitable activities		
Fees	49,899	39,959
Nursery Education Funding	182,901	142,775
Other	3,235	5,343
Grants	500	-
Donations and fundraising	1,965	77
	<hr/>	<hr/>
	238,500	188,154
	<hr/>	<hr/>
Total incoming resources	239,600	188,210
 EXPENDITURE		
Charitable activities		
Wages	202,039	181,555
Pension costs	3,115	2,540
Staff training	77	1,725
Premises costs	23,896	18,152
Advertising	81	-
Office costs	194	1,322
Accountancy fees	1,357	1,257
Legal and professional fees	218	128
Catering costs	463	645
Other costs	5,754	6,312
IT costs	2,267	743
Depreciation of tangible fixed assets	845	845
	<hr/>	<hr/>
	240,306	215,224
	<hr/>	<hr/>
Total resources expended	240,306	215,224
	<hr/>	<hr/>
Net expenditure	(706)	(27,014)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements