

REGISTERED COMPANY NUMBER: 08546794 (England and Wales)  
REGISTERED CHARITY NUMBER: 1153217

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2024  
for  
Robin Preschool

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

Robin Preschool

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for the Year Ended 31 August 2024

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## Robin Preschool

### Report of the Trustees for the Year Ended 31 August 2024

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 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 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 (continued professional development) CPD of its staff. Managers and Directors work with staff towards their CPD, allowing each member of staff to identify areas of specialism.

The Pre-School offers weekly forest school activities for the children.

The Pre-school engages with families in specialist events such as performances, sports week and animal visits.

##### **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**

## Robin Preschool

### Report of the Trustees for the Year Ended 31 August 2024

#### **STRATEGIC REPORT**

##### **Financial review**

##### **Financial position**

The charity incurred a surplus for the year of £45,156 (2023 deficit £706) whilst its net assets increased from £116,451 to £161,607

At the end of the year, the charity had cash and bank reserves of £153,671 (2023 £110,599).

##### **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 has liaised with Edward Field Primary School as it transitioned to an academy.

#### **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.

Robin Preschool

Report of the Trustees  
for the Year Ended 31 August 2024

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **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 Pre-School follows all Pre-school Alliance policies.

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

The Pre-School has worked with Edward Field School during the academisation process to ensure that the Pre-School's best interests are represented and disruptions are minimised.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08546794 (England and Wales)

### **Registered Charity number**

1153217

### **Registered office**

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

### **Trustees**

J C Cheung  
N E Eagle (resigned 22/3/2024)  
J E Mason (resigned 22/3/2024)  
L C D Partridge  
S Wroblewski (resigned 13/2/2024)  
E Brown  
M Murphy (resigned 14/6/2024)  
E Tanner (appointed 14/6/2024)  
C Tolley (appointed 14/6/2024)

### **Independent Examiner**

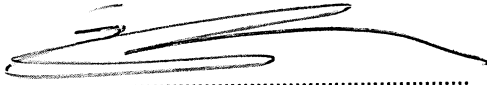
Alan P. Sowden FCCA,CTA  
Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Robin Preschool

Report of the Trustees  
for the Year Ended 31 August 2024

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 16/5/25 and signed on the board's behalf by:

A handwritten signature in black ink, appearing to be 'E Tanner', written over a dotted line.

E Tanner - Trustee

Independent Examiner's Report to the Trustees of  
Robin Preschool

**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 2024.

**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.

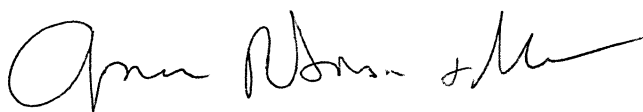
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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  
The Association of Chartered Certified Accountants

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

Date: .....



Robin Preschool

Statement of Financial Activities  
for the Year Ended 31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31/8/24 Total funds £	31/8/23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Charitable activities					
		301,658	3,581	305,239	238,500
Investment income	2	2,288	-	2,288	1,100
<b>Total</b>		<b>303,946</b>	<b>3,581</b>	<b>307,527</b>	<b>239,600</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities					
		259,960	2,411	262,371	240,306
<b>NET INCOME/(EXPENDITURE)</b>		<b>43,986</b>	<b>1,170</b>	<b>45,156</b>	<b>(706)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		116,446	5	116,451	117,157
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>160,432</b>	<b>1,175</b>	<b>161,607</b>	<b>116,451</b>

The notes form part of these financial statements

Robin Preschool

Balance Sheet  
31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31/8/24 Total funds £	31/8/23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	27	-	27	695
<b>CURRENT ASSETS</b>					
Debtors	8	9,485	-	9,485	5,886
Cash at bank and in hand		151,749	1,922	153,671	110,599
		161,234	1,922	163,156	116,485
<b>CREDITORS</b>					
Amounts falling due within one year	9	(829)	(747)	(1,576)	(729)
<b>NET CURRENT ASSETS</b>		160,405	1,175	161,580	115,756
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		160,432	1,175	161,607	116,451
<b>NET ASSETS</b>		160,432	1,175	161,607	116,451
<b>FUNDS</b>	10				
Unrestricted funds				160,432	116,446
Restricted funds				1,175	5
<b>TOTAL FUNDS</b>				161,607	116,451

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 2024

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 16<sup>th</sup> May 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'E Tanner', written over a dotted line.

E Tanner - 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 2024

**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**

	31/8/24	31/8/23
	£	£
Deposit account interest	2,288	1,100
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

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

	31/8/24	31/8/23
	£	£
Depreciation - owned assets	668	845
Other operating leases	24,791	23,896
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**5. STAFF COSTS**

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

	31/8/24	31/8/23
General staff	13	14
Management	2	1
	<u>          </u>	<u>          </u>
	15	15
	<u>          </u>	<u>          </u>

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

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charitable activities	220,456	18,044	238,500
Investment income	1,100	-	1,100
<b>Total</b>	<b>221,556</b>	<b>18,044</b>	<b>239,600</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	221,337	18,969	240,306
<b>NET INCOME/(EXPENDITURE)</b>	219	(925)	(706)
Transfers between funds	8,122	(8,122)	-
<b>Net movement in funds</b>	<b>8,341</b>	<b>(9,047)</b>	<b>(706)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	108,105	9,052	117,157
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>116,446</b>	<b>5</b>	<b>116,451</b>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

**7. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2023 and 31 August 2024	4,445	50,755	1,788	8,328	65,316
<b>DEPRECIATION</b>					
At 1 September 2023	4,391	50,204	1,703	8,323	64,621
Charge for year	27	551	85	5	668
At 31 August 2024	4,418	50,755	1,788	8,328	65,289
<b>NET BOOK VALUE</b>					
At 31 August 2024	27	-	-	-	27
At 31 August 2023	54	551	85	5	695

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/24 £	31/8/23 £
Trade debtors	3,414	-
Other debtors	4,416	5,170
Prepayments	1,655	716
	9,485	5,886

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/24	31/8/23
	£	£
Pension payable	829	729
Deferred government grants	747	-
	<u>1,576</u>	<u>729</u>

**10. MOVEMENT IN FUNDS**

	At 1/9/23	Net movement in funds	At 31/8/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	116,446	43,986	160,432
<b>Restricted funds</b>			
Oxfordshire County Council	5	1,170	1,175
<b>TOTAL FUNDS</b>	<u>116,451</u>	<u>45,156</u>	<u>161,607</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	303,946	(259,960)	43,986
<b>Restricted funds</b>			
Oxfordshire County Council	3,581	(2,411)	1,170
<b>TOTAL FUNDS</b>	<u>307,527</u>	<u>(262,371)</u>	<u>45,156</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

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

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

	At 1/9/22 £	Net movement in funds £	Transfers between funds £	At 31/8/24 £
<b>Unrestricted funds</b>				
General fund	108,105	44,205	8,122	160,432
<b>Restricted funds</b>				
Oxfordshire County Council	9,052	245	(8,122)	1,175
<b>TOTAL FUNDS</b>	<u>117,157</u>	<u>44,450</u>	<u>-</u>	<u>161,607</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

**10. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
General fund	525,502	(481,297)	44,205
<b>Restricted funds</b>			
Oxfordshire County Council	21,625	(21,380)	245
<b>TOTAL FUNDS</b>	<u>547,127</u>	<u>(502,677)</u>	<u>44,450</u>

**11. RELATED PARTY DISCLOSURES**

There were no transactions with related parties during the year.

Robin Preschool

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2024

	31/8/24 £	31/8/23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	2,288	1,100
<b>Charitable activities</b>		
Fees	72,495	49,899
Nursery Education Funding	228,295	182,901
Other	2,964	3,235
Grants	-	500
Donations and fundraising	1,485	1,965
	<hr/>	<hr/>
	305,239	238,500
<b>Total incoming resources</b>	<hr/>	<hr/>
	307,527	239,600
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	215,511	202,039
Pension costs	3,619	3,115
Staff training	12	77
Premises costs	24,791	23,896
Advertising	78	81
Office costs	-	194
Accountancy fees	1,447	1,357
Legal and professional fees	500	218
Catering costs	96	463
Other costs	11,948	5,754
IT costs	3,701	2,267
Depreciation of tangible fixed assets	668	845
	<hr/>	<hr/>
	262,371	240,306
<b>Total resources expended</b>	<hr/>	<hr/>
	262,371	240,306
<b>Net income/(expenditure)</b>	<hr/>	<hr/>
	45,156	(706)

This page does not form part of the statutory financial statements