

CHECKENDON PRE-SCHOOL CIO

England & Wales · Charity number 1156803

Details

Status Registered

Legal form CIO

Registered 2014-04-25

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

Contact

Address Checkendon Village Hall
Main Street
Checkendon
Oxfordshire
RG8 0SR

Phone 01491682589

Email Preschoolcheckendon@gmail.com

Website www.checkendonpreschool.co.uk

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY;(2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(3) PROMOTING THEIR HEALTH AND WELLBEING;(4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: The development and education of children and young people through running a pre-school for the benefit of families in South Oxfordshire, Berkshire and West Berkshire.

Classification

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

Geography

- Oxfordshire
- Reading
- West Berkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£154,735	£103,355	-	-
2023-08-31	£83,508	£85,725	-	-
2022-08-31	£74,661	£63,394	-	-
2021-08-31	£82,637	£65,405	-	-
2020-08-31	£74,106	£64,375	-	-

Trustees

Name	Role	Appointed
Annabel Booker		2025-03-31
Aya Fibert		2025-02-07
Hannah Alice Williams		2022-09-08

CHECKENDON PRE-SCHOOL CIO

England & Wales - Charity number 1156803

Accounts

REGISTERED CHARITY NUMBER: 1156803

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
Checkendon Pre School CIO**

Radford & Sergeant Ltd
9 Greyfriars Road
Reading
RG1 1NU

Checkendon Pre School CIO

Contents of the Financial Statements for the Year ended 31 August 2024

Contents	Pages
Report of the Trustees	1 to 2
Independent Examiners Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

Checkendon Pre School CIO

Report of the Trustees for the Year ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156803

Principal address

Checkendon Village Hall

Main Street

Checkendon

Oxfordshire

RG8 0SR

Trustees

H Williams

A Fibert

A Booker

Independent examiner

Kim Swain

Radford & Sergeant Ltd

9 Greyfriars Road

Reading

RG1 1NU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and is constituted as a charitable incorporated organisation.

Organisational structure

The organisation has four members of staff, three full time and one part time, including an experienced manager and deputy manager. Staff hold qualifications above the requirements by OFSTED.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

Checkendon Pre School

Trustees Annual Report (continued) for the Year ended 31 August 2024

ACHIEVEMENT AND PERFORMANCE

The pre school continues to thrive and has had another successful year. Numbers for pre school have increased over the year, and we have been running at full capacity. Breakfast club continues to be popular, and has a good take up from families at the primary school as well as pre school. As with previous years, the pre school delivers a rich curriculum that meets the needs of children through play, in line with OFSTED guidelines.

FINANCIAL REVIEW

Financially, the pre school continues to go from strength to strength. The year started off strongly, and this continued throughout the year, the pre school ended the year with a balance of £118k. The pre school continues to offer breakfast club, providing an additional income, and flexibility for parents. The rent of the village hall has not been increased. Pre School have kept the fees the same as last year, for both pre school and breakfast club following the £1 increase in 2023 of the pre school hourly rate. This is being monitored regularly, but there are not any plans to increase this imminently.

FUTURE DEVELOPMENTS

The pre-school continues to be an integral part of the Checkendon village community. Due to the continued commitment of the long serving staff, the pre-school continues to grow.

Approved by order of the board of Trustees on 27th June 2025 and signed on its behalf by:

.....
H Williams - Trustee

Checkendon Pre School CIO

Independent Examiner's Report to the Trustees of Checkendon Pre School CIO

I report on the accounts for the year to 31 August 2024, which are set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
9 Greyfriars Road
Reading
RG1 1NU

27th June 2025

Checkendon Pre School CIO

Statement of Financial Activities for the Year ended 31 August 2024

	Note	2024 Unrestricted Funds £	2023 Total Funds £
Income from:			
Charitable activities	2	154,505	83,169
Other trading activities	3	230	339
Total income		154,735	83,508
Expenditure on:			
Charitable activities	4	103,355	85,585
		103,355	85,585
Net income/(expenditure) and net movement in funds		51,380	(2,077)
Reconciliation of funds:			
Total funds brought forward		65,574	67,651
Total funds carried forward		116,954	65,574

The notes form part of these financial statements

Checkendon Pre School CIO

Balance Sheet 31 August 2024

	Note	2024 Unrestricted Funds £	2023 Total Funds £
Fixed Assets			
Tangible Assets	7	479	-
Current Assets			
Cash at bank		118,635	67,160
		118,635	67,160
Creditors			
Amounts falling due within one year	8	(2,160)	(1,586)
Net Current Assets		116,475	65,574
NET ASSETS		116,954	65,574
Funds			
Unrestricted funds	9	116,954	65,574
TOTAL FUNDS		116,954	65,574

The financial statements were approved by the Board of Trustees on 27th June 2025 and were signed on its behalf by

.....
H Williams - Trustee

The notes form part of these financial statements

Checkendon Pre School CIO

Notes to the Financial Statements for the Year ended 31 August 2024

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historic cost convention, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS102) and applicable UK Accounting Standards and the Charities Act.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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:

Plant and machinery 25% of cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

2 Income from charitable activities

	2024	2023
	£	£
Fees	51,714	52,174
Government Funding	102,791	30,995
	<u>154,505</u>	<u>83,169</u>

3 Income from other trading activities

	2024	2023
	£	£
Fundraising events	230	339
	<u>230</u>	<u>339</u>

Checkendon Pre School CIO

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

4 Charitable activities

	2024	2023
	£	£
Activities	1,976	1,721
Wages and pensions	90,879	73,103
Services provided	237	183
Other operating leases	5,808	5,523
Insurance	1,352	852
Accountancy and payroll	1,196	1,160
Stationery & office supplies	1,375	2,224
Telephone	10	819
Depreciation	160	-
Sundry	362	-
	103,355	85,585

5 Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits or expenses paid for the year ended 31 August 2024 (2023 - nil).

	2024	2023
	£	£
6 Staff Costs		
Wages and Salaries	90,879	73,103
	90,879	73,103

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

Pre School Staff	4	4
------------------	---	---

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

7 Tangible Fixed Assets

	Plant and machinery £
Cost	
At 1 September 2023	13,774
Additions	639
At 31 August 2024	14,413
Depreciation	
At 1 September 2023	13,774
Depreciation charge	160
At 31 August 2024	13,934
Net Book Value	
At 31 August 2024	479
At 31 August 2023	-

Checkendon Pre School CIO

Notes to the Financial Statements - continued for the Year ended

8 Creditors: Amounts Falling Due within one year

	2024	2023
	£	£
Other Creditors	2,160	1,584
	2,160	1,584

9 Movement in Funds

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 2024 £
Unrestricted Funds				
General Fund	65,574	154,735	(103,355)	116,954
Total Funds	65,574	154,735	(103,355)	116,954

Checkendon Pre School CIO

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

	2024 £	2023 £
Income from:		
Charitable activities		
Fees	51,714	52,174
Government Funding	102,791	30,995
	154,505	83,169
Other trading activities		
Fundraising events	230	339
Total income	154,735	83,508
 Expenditure on:		
Charitable activities		
Activities	1,976	1,721
Wages and pensions	90,879	73,103
Services provided	237	183
Other operating leases	5,808	5,523
Insurance	1,352	852
Accountancy and payroll	1,196	1,160
Stationery & office supplies	1,375	2,224
Telephone	10	819
Depreciation	160	-
Sundry	362	-
	103,355	85,585
Total expenditure	103,355	85,585
 Net Surplus/(Deficit)	51,380	(2,077)

This page does not form part of the statutory financial statements

CHECKENDON PRE-SCHOOL CIO

England & Wales - Charity number 1156803

Accounts

REGISTERED CHARITY NUMBER: 1156803

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
Checkendon Pre School CIO**

Radford & Sergeant Ltd
40rty
40 Caversham Road
Reading
RG1 7EB

Checkendon Pre School CIO

Contents of the Financial Statements for the Year ended 31 August 2023

Contents	Pages
Report of the Trustees	1 to 2
Independent Examiners Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

Checkendon Pre School CIO

Report of the Trustees for the Year ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156803

Principal address

Checkendon Village Hall
Main Street
Checkendon
Oxfordshire
RG8 0SR

Trustees

Mrs H Williams
Mrs E Hines
Mrs A West

Independent examiner

Kim Swain
Radford & Sergeant Ltd
40rty
40 Caversham Road
Reading
RG1 7EB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and is constituted as a charitable incorporated organisation.

Organisational structure

Two full time staff remain in post, with one additional full time and one additional part time member of staff. Staff hold qualifications above the requirements by OFSTED. An experienced manager and deputy manager remain in post.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

Checkendon Pre School

Trustees Annual Report (continued) for the Year ended 31 August 2023

ACHIEVEMENT AND PERFORMANCE

The pre school continues to thrive and has had another successful year. There were over 35 children attending the pre school, including breakfast club attendees. As with previous years, the pre school delivers a rich curriculum that meets the needs of children through play, in line with OFSTED guidelines.

FINANCIAL REVIEW

Financially, the pre school is going from strength to strength. The year started off strongly, and this continued throughout the year, the pre school ending the year with a balance of £69k. The pre school continues to offer breakfast club, providing an additional income, and flexibility for parents. The rent of the village hall has not been increased. The pre school increased fees by £1 an hour, in January 2023 to cover the increasing running costs. Despite this increase, the preschool continues to be amongst the cheapest in the area.

FUTURE DEVELOPMENTS

The pre-school continues to be an integral part of the Checkendon village community. Despite the challenges of a global pandemic, due to the continued commitment of the long serving staff, the pre-school continues to grow.

Approved by order of the board of Trustees on 30th June 2024 and signed on its behalf by:

.....
Mrs H Williams - Trustee

Checkendon Pre School CIO

Independent Examiner's Report to the Trustees of Checkendon Pre School CIO

I report on the accounts for the year to 31 August 2023, which are set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
40rty
40 Caversham Road
Reading
RG1 7EB

30th June 2024

Checkendon Pre School CIO

Statement of Financial Activities for the Year ended 31 August 2023

	Note	2023 Unrestricted Funds £	2022 Total Funds £
Income from:			
Charitable activities	2	83,169	73,405
Other trading activities	3	339	1,255
Other	4	0	-
Total income		83,508	74,661
Expenditure on:			
Charitable activities	5	85,585	63,394
Raising funds	6	-	-
		85,585	63,394
Net income/(expenditure) and net movement in funds		(2,077)	11,267
Reconciliation of funds:			
Total funds brought forward		67,651	56,384
Total funds carried forward		65,574	67,651

The notes form part of these financial statements

Checkendon Pre School CIO

Balance Sheet 31 August 2023

	Note	2023 Unrestricted Funds £	2022 Total Funds £
Fixed Assets			
Tangible Assets	9	-	-
Current Assets			
Cash at bank		67,160	69,377
		67,160	69,377
Creditors			
Amounts falling due within one year	10	(1,586)	(1,727)
Net Current Assets		65,574	67,651
NET ASSETS		65,574	67,651
Funds			
Unrestricted funds	11	65,574	67,651
TOTAL FUNDS		65,574	67,651

The financial statements were approved by the Board of Trustees on 30th June 2024 and were signed on its behalf by

.....
Mrs H Williams - Trustee

Checkendon Pre School CIO

Notes to the Financial Statements for the Year ended 31 August 2023

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historic cost convention, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS102) and applicable UK Accounting Standards and the Charities Act.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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:

Plant and machinery	25% of cost
---------------------	-------------

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

2 Income from charitable activities

	2023	2022
	£	£
Fees	52,174	34,480
Government Funding	30,995	38,925
	83,169	73,405

3 Income from other trading activities

	2023	2022
	£	£
Fundraising events	339	1,255
	339	1,255

4 Other income

	2023	2022
	£	£
Coronavirus job retention scheme	-	-
	-	-

Checkendon Pre School CIO

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

5 Charitable activities

Activities	1,721	450
Wages and pensions	73,103	53,775
Services provided	183	495
Other operating leases	5,523	4,674
Insurance	852	793
Accountancy and payroll	1,160	938
Stationery & office supplies	2,224	1,777
Telephone	819	492
	85,585	63,394

	2023	2022
	£	£

6 Fundraising Trading: Cost of Goods Sold and other costs

Support Costs	-	-
	-	-

7 Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits or expenses paid for the year ended 31 August 2023 (2021 - nil).

8 Staff Costs

	2023	2022
	£	£
Wages and Salaries	73,103	53,775
	73,103	53,775

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

Pre School Staff	4	2
	4	2

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

9 Tangible Fixed Assets

		Plant and machinery £
Cost		
At 1 September 2022 and 31 August 2023		13,774
Depreciation		
At 1 September 2022 and 31 August 2023		13,774
At 31 August 2023		13,774
Net Book Value		
At 31 August 2023		-
At 31 August 2022		-

Checkendon Pre School CIO

Notes to the Financial Statements - continued for the Year ended

10 Creditors: Amounts Falling Due within one year

	2023	2022
	£	£
Other Creditors	1,584	1,725
	<u>1,584</u>	<u>1,725</u>

11 Movement in Funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 2023 £
Unrestricted Funds				
General Fund	67,651	83,508	(85,585)	65,574
Total Funds	<u>67,651</u>	<u>83,508</u>	<u>(85,585)</u>	<u>65,574</u>

Checkendon Pre School CIO

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

	2023 £	2022 £
Income from:		
Charitable activities		
Fees	52,174	34,480
Government Funding	30,995	38,925
	83,169	73,405
Other trading activities		
Fundraising events	339	1,255
Other		
Coronavirus job retention scheme	-	-
	-	-
	-	-
Total income	83,508	74,661
 Expenditure on:		
Charitable activities		
Activities	1,721	450
Wages and pensions	73,103	53,775
Services provided	183	495
Other operating leases	5,523	4,674
Insurance	852	793
Accountancy and payroll	1,160	938
Stationery & office supplies	2,224	1,777
Telephone	819	492
	85,585	63,394
Raising funds	-	-
	-	-
Total expenditure	85,585	63,394
 Net Surplus/(Deficit)	(2,077)	11,267

This page does not form part of the statutory financial statements

CHECKENDON PRE-SCHOOL CIO

England & Wales - Charity number 1156803

Accounts

REGISTERED CHARITY NUMBER: 1156803

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
Checkendon Pre School CIO**

**Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB**

Checkendon Pre School CIO
Contents of the Financial Statements
for the Year ended 31 August 2022

Contents	Pages
Report of the Trustees	1 to 2
Independent Examiners Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

Checkendon Pre School CIO
Report of the Trustees
for the Year ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156803

Principal address

Checkendon Village Hall
Main Street
Checkendon
Oxfordshire
RG8 0SR

Trustees

Mrs H Pivonka
Mrs E Hines
Mrs A West

Independent examiner

Kim Swain
Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and is constituted as a charitable incorporated organisation.

Organisational structure

Two full time staff remain in post, with one additional full time and one additional part time member of staff. Staff hold qualifications above the requirements by OFSTED. An experienced manager and deputy manager remain in post.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

Checkendon Pre School

Trustees Annual Report (continued) for the Year ended 31 August 2022

ACHIEVEMENT AND PERFORMANCE

The pre school continues to thrive and has had another successful year. There were over 35 children attending the pre school, including breakfast club attendees. As with previous years, the pre school delivers a rich curriculum that meets the needs of children through play, in line with OFSTED guidelines.

FINANCIAL REVIEW

The pre school started off the year strongly, with child numbers similar to that of the proviso year. The pre school continues to offer breakfast club, providing an additional income, and flexibility for parents. The rent of the village hall has not been increased. Fees remain the same, and continue to be amongst the lowest in the area. The pre school ended the year with a balance of £69k. This is a significant increase from last year, and a reflection on the positive financial year the pre school had.

FUTURE DEVELOPMENTS

The pre-school continues to be an integral part of the Checkendon village community. Despite the challenges of a global pandemic, due to the continued commitment of the long serving staff, the pre-school continues to grow.

Approved by order of the board of Trustees on 30th June 2023 and signed on its behalf by:



.....
Mrs H Pivonka - Trustee

Checkendon Pre School CIO

Independent Examiner's Report to the Trustees of Checkendon Pre School CIO

I report on the accounts for the year to 31 August 2022, which are set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.



Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

30th June 2023

Checkendon Pre School CIO
Statement of Financial Activities
for the Year ended 31 August 2022

	Note	2022 Unrestricted Funds £	2021 Total Funds £
Income from:			
Charitable activities	2	73,405	80,037
Other trading activities	3	1,255	726
Other	4	0	1,874
Total income		<u>74,661</u>	<u>82,637</u>
Expenditure on:			
Charitable activities	5	63,394	65,405
Raising funds	6	-	-
		<u>63,394</u>	<u>65,405</u>
Net Income/(expenditure) and net movement in funds		<u>11,267</u>	<u>17,232</u>
Reconciliation of funds:			
Total funds brought forward		56,384	39,151
Total funds carried forward		<u>67,651</u>	<u>56,384</u>

The notes form part of these financial statements

Checkendon Pre School CIO

Balance Sheet 31 August 2022

	Note	2022 Unrestricted Funds £	2021 Total Funds £
Fixed Assets			
Tangible Assets	9	-	-
Current Assets			
Cash at bank		69,377	58,399
		<u>69,377</u>	<u>58,399</u>
Creditors			
Amounts falling due within one year	10	(1,727)	(2,015)
Net Current Assets		<u>67,651</u>	<u>56,384</u>
NET ASSETS		<u>67,651</u>	<u>56,384</u>
Funds			
Unrestricted funds	11	67,651	56,384
TOTAL FUNDS		<u>67,651</u>	<u>56,384</u>

The financial statements were approved by the Board of Trustees on 30th June 2023 and were signed on its behalf by



 Mrs H Pivonka - Trustee

The notes form part of these financial statements

Checkendon Pre School CIO

Notes to the Financial Statements for the Year ended 31 August 2022

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historic cost convention, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS102) and applicable UK Accounting Standards and the Charities Act.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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:

Plant and machinery	25% of cost
---------------------	-------------

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

2 Income from charitable activities

	2022	2021
	£	£
Fees	34,480	27,275
Government Funding	38,925	52,762
	<u>73,405</u>	<u>80,037</u>

3 Income from other trading activities

	2022	2021
	£	£
Fundraising events	1,255	726
	<u>1,255</u>	<u>726</u>

4 Other income

	2022	2021
	£	£
Coronavirus job retention scheme	-	1,874
	<u>-</u>	<u>1,874</u>

Checkendon Pre School CIO

Notes to the Financial Statements - continued for the Year ended 31 August 2022

5 Charitable activities

Activities	450	-
Wages and pensions	53,775	56,322
Services provided	495	132
Other operating leases	4,674	5,111
Insurance	793	790
Accountancy and payroll	938	914
Stationery & office supplies	1,777	1,589
Telephone	492	546
	63,394	65,405

2022	2021
£	£

6 Fundraising Trading: Cost of Goods Sold and other costs

Support Costs	-	-
---------------	---	---

7 Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits or expenses paid for the year ended 31 August 2022 (2021 - nil).

8 Staff Costs

Wages and Salaries	2022	2021
	£	£
	53,775	56,322
	53,775	56,322

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

Pre School Staff	2	2
------------------	---	---

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

9 Tangible Fixed Assets

		Plant and machinery
		£
Cost		
At 1 September 2021 and 31 August 2022		13,774
Depreciation		
At 1 September 2021 and 31 August 2022		13,774
At 31 August 2022		13,774
Net Book Value		
At 31 August 2022		-
At 31 August 2021		-

Checkendon Pre School CIO

Notes to the Financial Statements - continued for the Year ended

10 Creditors: Amounts Falling Due within one year

	2022 £	2021 £
Other Creditors	1,725	2,015
	1,725	2,015

11 Movement in Funds

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
Unrestricted Funds				
General Fund	56,384	74,661	(63,394)	67,651
Total Funds	56,384	74,661	(63,394)	67,651

Checkendon Pre School CIO

Detailed Statement of Financial Activities for the Year ended 31 August 2022

	2022 £	2021 £
Income from:		
Charitable activities		
Fees	34,480	27,275
Government Funding	38,925	52,762
	73,405	80,037
Other trading activities		
Fundraising events	1,255	726
Other		
Coronavirus job retention scheme	-	1,874
	-	1,874
Total income	74,661	82,637
 Expenditure on:		
Charitable activities		
Activities	450	-
Wages and pensions	53,775	56,322
Services provided	495	132
Other operating leases	4,674	5,111
Insurance	793	790
Accountancy and payroll	938	914
Stationery & office supplies	1,777	1,589
Telephone	492	546
	63,394	65,405
Raising funds	-	-
Total expenditure	63,394	65,405
 Net Surplus/(Deficit)	11,267	17,232

This page does not form part of the statutory financial statements

CHECKENDON PRE-SCHOOL CIO

England & Wales - Charity number 1156803

Accounts

REGISTERED CHARITY NUMBER: 1156803

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2021
for
Checkendon Pre School CIO**

**Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB**

Checkendon Pre School CIO

Contents of the Financial Statements for the Year ended 31 August 2021

Contents	Pages
Report of the Trustees	1 to 2
Independent Examiners Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

Checkendon Pre School CIO

Report of the Trustees for the Year ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1156803

Principal address
Checkendon Village Hall
Main Street
Checkendon
Oxfordshire
RG8 0SR

Trustees
Mrs H Pivonka
Mrs E Hines
Mrs A West

Independent examiner
Kim Swain
Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and is constituted as a charitable incorporated organisation.

Organisational structure

Two full-time staff remain in post. Overall staff qualification levels are above those required by OFSTED. An experienced manager and deputy manager remain in post.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

Checkendon Pre School

Trustees Annual Report (continued) for the Year ended 31 August 2021

ACHIEVEMENT AND PERFORMANCE

The pre-school had another successful year during 2019-20. There were over 30 children attending the pre-school drawn from Oxfordshire and Berkshire. As usual, there was a rich and varied curriculum, fostering learning through play in line with guidelines laid down by OFSTED. Fees are still amongst the lowest in the area and considered to be extremely good value for money.

FINANCIAL REVIEW

The pre-school started off the year strongly, with child numbers higher than the year before. However, in March 2020 the global coronavirus pandemic hit which meant the pre-school was required to close for several months. During this time, the pre-school took advantage of the coronavirus job retention scheme, as well as grants provided by Oxfordshire County Council, and rent relief from the village hall. The pre-school reopened on 1 June 2020 with limited numbers and no breakfast club. Despite the challenges, the pre-school ended the year with a cash balance of £41k which was an £8k increase on the prior year's closing balance

FUTURE DEVELOPMENTS

The pre-school continues to be an integral part of the Checkendon village community. Despite the challenges of a global pandemic, due to the continued commitment of the long serving staff, the pre-school continues to grow.

Approved by order of the board of Trustees on 14 June 2022 and signed on its behalf by:



.....
Mrs H Pivonka - Trustee

Checkendon Pre School CIO

Independent Examiner's Report to the Trustees of Checkendon Pre School CIO

I report on the accounts for the year to 31 August 2021, which are set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent examiner's report

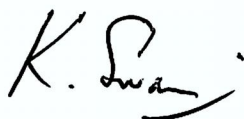
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.



Kim Swain MA (Oxon) FCA
Radford & Sergeant Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

14 June 2022

Checkendon Pre School CIO

Statement of Financial Activities for the Year ended 31 August 2021

	Note	2021 Unrestricted Funds £	2020 Total Funds £
Income from:			
Charitable activities	2	80,037	60,544
Other trading activities	3	726	2,010
Other	4	1,874	11,552
Total Income		<u>82,637</u>	<u>74,106</u>
Expenditure on:			
Charitable activities	5	65,405	64,375
Raising funds	6	-	-
		<u>65,405</u>	<u>64,375</u>
Net income/(expenditure) and net movement in funds		<u>17,232</u>	<u>9,732</u>
Reconciliation of funds:			
Total funds brought forward		39,151	29,419
Total funds carried forward		<u>56,383</u>	<u>39,151</u>

The notes form part of these financial statements

Checkendon Pre School CIO

Balance Sheet 31 August 2021

	Note	2021 Unrestricted Funds £	2020 Total Funds £
Fixed Assets			
Tangible Assets	9	-	-
Current Assets			
Cash at bank		<u>58,399</u>	<u>40,832</u>
		58,399	40,832
Creditors			
Amounts falling due within one year	10	(2,015)	(1,681)
Net Current Assets		<u>56,384</u>	<u>39,151</u>
NET ASSETS		<u>56,384</u>	<u>39,151</u>
Funds			
Unrestricted funds	11	56,384	39,151
TOTAL FUNDS		<u>56,384</u>	<u>39,151</u>

The financial statements were approved by the Board of Trustees on 14 June 2022 and were signed on its behalf by



.....
Mrs H Pivonka - Trustee

The notes form part of these financial statements

Checkendon Pre School CIO

Notes to the Financial Statements for the Year ended 31 August 2021

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historic cost convention, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS102) and applicable UK Accounting Standards and the Charities Act.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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:

Plant and machinery	25% of cost
---------------------	-------------

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

2 Income from charitable activities

	2021	2020
	£	£
Fees	27,275	25,221
Government Funding	52,762	35,323
	<u>80,037</u>	<u>60,544</u>

3 Income from other trading activities

	2021	2020
	£	£
Fundraising events	726	2,010
	<u>726</u>	<u>2,010</u>

4 Other income

	2021	2020
	£	£
Coronavirus grant	-	5,000
Coronavirus job retention scheme	1,874	6,552
	<u>1,874</u>	<u>11,552</u>

Checkendon Pre School CIO

Notes to the Financial Statements - continued
for the Year ended 31 August 2021**5 Charitable activities**

Wages and pensions	56,322	56,958
Services provided	132	1,256
Other operating leases	5,111	3,037
Insurance	790	835
Accountancy and payroll	914	884
Stationery & office supplies	1,589	848
Telephone	546	556
	<u>65,405</u>	<u>64,375</u>

2021	2020
£	£

6 Fundraising Trading: Cost of Goods Sold and other costs

Support Costs	-	-
	<u>-</u>	<u>-</u>

7 Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits or expenses paid for the year ended 31 August 2021 (2020 - nil).

8 Staff Costs

	2021	2020
	£	£
Wages and Salaries	56,322	56,958
	<u>56,322</u>	<u>569,958</u>

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

Pre School Staff	<u>2</u>	<u>3</u>
------------------	----------	----------

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

9 Tangible Fixed Assets

	Plant and machinery
	£
Cost	
At 1 September 2020 and 31 August 2021	<u>13,774</u>
Depreciation	
At 1 September 2020 and 31 August 2021	<u>13,774</u>
At 31 August 2021	<u>13,774</u>
Net Book Value	
At 31 August 2021	<u>-</u>
At 31 August 2020	<u>-</u>

Checkendon Pre School CIO

Notes to the Financial Statements - continued for the Year ended

10 Creditors: Amounts Falling Due within one year

	2021 £	2020 £
Other Creditors	2,015	1,681
	<u>2,015</u>	<u>1,681</u>

11 Movement In Funds

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 2021 £
Unrestricted Funds				
General Fund	39,151	82,637	(65,405)	56,383
Total Funds	<u>39,151</u>	<u>82,637</u>	<u>(65,405)</u>	<u>56,383</u>

Checkendon Pre School CIO

Detailed Statement of Financial Activities for the Year ended 31 August 2021

	2021 £	2020 £
Income from:		
Charitable activities		
Fees	27,275	25,221
Government Funding	<u>52,762</u>	<u>35,323</u>
	<u>80,037</u>	<u>60,544</u>
Other trading activities		
Fundraising events	<u>726</u>	<u>2,010</u>
Other		
Coronavirus grant	-	5,000
Coronavirus job retention scheme	<u>1,874</u>	<u>6,552</u>
	<u>1,874</u>	<u>11,552</u>
Total Income	<u>82,637</u>	<u>74,106</u>
Expenditure on:		
Charitable activities		
Wages and pensions	56,322	56,958
Services provided	132	1,256
Other operating leases	5,111	3,037
Insurance	790	835
Accountancy and payroll	914	884
Stationery & office supplies	1,589	848
Telephone	<u>546</u>	<u>556</u>
	<u>65,405</u>	<u>64,375</u>
Raising funds	<u>-</u>	<u>-</u>
Total expenditure	<u>65,405</u>	<u>64,375</u>
Net Surplus/(Deficit)	<u>17,232</u>	<u>9,732</u>

This page does not form part of the statutory financial statements

CHECKENDON PRE-SCHOOL CIO

England & Wales - Charity number 1156803

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2020
for
Checkendon Pre School CIO**

Simon Porter & Co Accountants Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

Checkendon Pre School CIO

Contents of the Financial Statements for the Year ended 31 August 2020

Contents	Pages
Report of the Trustees	1 to 2
Independent Examiners Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

Checkendon Pre School CIO

Report of the Trustees for the Year ended 31 August 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156803

Principal address

Checkendon Village Hall
Main Street
Checkendon
Oxfordshire
RG8 0SR

Trustees

Mrs H Pivonka
Mrs K Pullan
Mrs E Hines
Mrs A West

Independent examiner

Kim Swain
Simon Porter & Co Accountants Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and is constituted as a charitable incorporated organisation.

Organisational structure

Two full-time and one part-time staff remain in post. Overall staff qualification levels are above those required by OFSTED. An experienced manager and deputy manager remain in post.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

Checkendon Pre School

Trustees Annual Report (continued) for the Year ended 31 August 2020

ACHIEVEMENT AND PERFORMANCE

The pre-school had another successful year during 2019-20. There were over 30 children attending the pre-school drawn from Oxfordshire and Berkshire. As usual, there was a rich and varied curriculum, fostering learning through play in line with guidelines laid down by OFSTED. Fees are still amongst the lowest in the area and considered to be extremely good value for money.

FINANCIAL REVIEW

The pre-school started off the year strongly, with child numbers higher than the year before. However, in March 2020 the global coronavirus pandemic hit which meant the pre-school was required to close for several months. During this time, the pre-school took advantage of the coronavirus job retention scheme, as well as grants provided by Oxfordshire County Council, and rent relief from the village hall. The pre-school reopened on 1 June 2020 with limited numbers and no breakfast club. Despite the challenges, the pre-school ended the year with a cash balance of £41k which was an £8k increase on the prior year's closing balance

FUTURE DEVELOPMENTS

The pre-school continues to be an integral part of the Checkendon village community. Despite the challenges of a global pandemic, due to the continued commitment of the long serving staff, the pre-school continues to grow.

Approved by order of the board of Trustees on 15 July 2021 and signed on its behalf by:



.....
Mrs H Pivonka - Trustee

Checkendon Pre School CIO

Independent Examiner's Report to the Trustees of Checkendon Pre School CIO

I report on the accounts for the year to 31 August 2020, which are set out on pages four to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

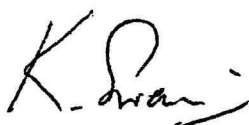
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which give me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.



Kim Swain MA (Oxon) FCA
Simon Porter & Co Accountants Ltd
1 Prospect Street
Caversham
Reading
RG4 8JB

22 July 2021

Checkendon Pre School CIO

Statement of Financial Activities for the Year ended 31 August 2020

	Note	2020 Unrestricted Funds £	2019 Total Funds £
Income from:			
Charitable activities	2	60,544	60,335
Other trading activities	3	2,010	4,817
Other	4	11,552	-
Total income		<u>74,106</u>	<u>65,152</u>
Expenditure on:			
Charitable activities	5	64,375	70,087
Raising funds	6	-	1,378
		<u>64,375</u>	<u>71,465</u>
Net income/(expenditure) and net movement in funds		<u>9,732</u>	<u>(6,313)</u>
Reconciliation of funds:			
Total funds brought forward		29,419	35,732
Total funds carried forward		<u>39,151</u>	<u>29,419</u>

The notes form part of these financial statements

Checkendon Pre School CIO

Balance Sheet 31 August 2020

	Note	2020 Unrestricted Funds £	2019 Total Funds £
Fixed Assets			
Tangible Assets	9	-	-
Current Assets			
Cash at bank		40,832	30,676
		<u>40,832</u>	<u>30,676</u>
Creditors			
Amounts falling due within one year	10	(1,681)	(1,257)
Net Current Assets		<u>39,151</u>	<u>29,419</u>
NET ASSETS		<u>39,151</u>	<u>29,419</u>
Funds			
Unrestricted funds	11	39,151	29,419
TOTAL FUNDS		<u>39,151</u>	<u>29,419</u>

The financial statements were approved by the Board of Trustees on 15 July 2021 and were signed on its behalf by



.....
Mrs H Pivonka - Trustee

The notes form part of these financial statements

Checkendon Pre School CIO

Notes to the Financial Statements for the Year ended 31 August 2020

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historic cost convention, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS102) and applicable UK Accounting Standards and the Charities Act.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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:

Plant and machinery 25% of cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

2 Income from charitable activities

	2020	2019
	£	£
Fees	25,221	32,926
Government Funding	35,323	27,409
	<u>60,544</u>	<u>60,335</u>

3 Income from other trading activities

	2020	2019
	£	£
Fundraising events	2,010	4,817
	<u>2,010</u>	<u>4,817</u>

4 Other income

	2020	2019
	£	£
Coronavirus grant	5,000	-
Coronavirus job retention scheme	6,552	-
	<u>11,552</u>	<u>-</u>

Checkendon Pre School CIO

Notes to the Financial Statements - continued for the Year ended 31 August 2020

5 Charitable activities

Wages and pensions	56,958	60,031
Services provided	1,256	2,088
Other operating leases	3,037	5,018
Insurance	835	865
Accountancy and payroll	884	420
Stationery & office supplies	848	877
Telephone	556	788
	64,375	70,087

	2020	2019
	£	£

6 Fundraising Trading: Cost of Goods Sold and other costs

Support Costs	-	1,378
	-	1,378

7 Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits or expenses paid for the year ended 31 August 2020 (2019 - nil).

8 Staff Costs

	2020	2019
	£	£
Wages and Salaries	56,958	52,361
	56,958	52,361

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

Pre School Staff	3	3
------------------	---	---

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

9 Tangible Fixed Assets

Plant and
machinery
£

Cost

At 1 September 2019 and 31 August 2020		13,774
--	--	--------

Depreciation

At 1 September 2019 and 31 August 2020		13,774
At 31 August 2020		13,774

Net Book Value

At 31 August 2020		-
At 31 August 2019		-

Checkendon Pre School CIO

Notes to the Financial Statements - continued for the Year ended

10 Creditors: Amounts Falling Due within one year

	2020 £	2019 £
Other Creditors	1,681	1,257
	<u>1,681</u>	<u>1,257</u>

11 Movement in Funds

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 2020 £
Unrestricted Funds				
General Fund	29,419	74,106	(64,375)	39,151
Total Funds	<u>29,419</u>	<u>74,106</u>	<u>(64,375)</u>	<u>39,151</u>

Checkendon Pre School CIO

Detailed Statement of Financial Activities for the Year ended 31 August 2020

	2020 £	2019 £
Income from:		
Charitable activities		
Fees	25,221	32,926
Government Funding	35,323	27,409
	<u>60,544</u>	<u>60,335</u>
Other trading activities		
Fundraising events	2,010	4,817
Other		
Coronavirus grant	5,000	-
Coronavirus job retention scheme	6,552	-
	<u>11,552</u>	<u>-</u>
Total income	<u>74,106</u>	<u>65,152</u>
 Expenditure on:		
Charitable activities		
Wages and pensions	56,958	60,031
Services provided	1,256	2,088
Other operating leases	3,037	5,018
Insurance	835	865
Accountancy and payroll	884	420
Stationery & office supplies	848	877
Telephone	556	788
	<u>64,375</u>	<u>70,087</u>
Raising funds	-	1,378
Total expenditure	<u>64,375</u>	<u>71,465</u>
Net Surplus/(Deficit)	<u>9,732</u>	<u>(6,313)</u>

This page does not form part of the statutory financial statements