

**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**

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

The notes form part of these financial statements

# Checkendon Pre School CIO

## Balance Sheet 31 August 2024

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

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	-
	<u>103,355</u>	<u>85,585</u>

### 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).

### 6 Staff Costs

	2024	2023
	£	£
Wages and Salaries	90,879	73,103
	<u>90,879</u>	<u>73,103</u>

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

Pre School Staff	<u>4</u>	<u>4</u>
------------------	----------	----------

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

### 7 Tangible Fixed Assets

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

# 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
	<u>2,160</u>	<u>1,584</u>

### 9 Movement in Funds

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

## Checkendon Pre School CIO

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

	2024 £	2023 £
<b>Income from:</b>		
Charitable activities		
Fees	51,714	52,174
Government Funding	102,791	30,995
	<u>154,505</u>	<u>83,169</u>
Other trading activities		
Fundraising events	<u>230</u>	<u>339</u>
<b>Total income</b>	<u>154,735</u>	<u>83,508</u>
 <b>Expenditure on:</b>		
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	-
	<u>103,355</u>	<u>85,585</u>
<b>Total expenditure</b>	<u>103,355</u>	<u>85,585</u>
 <b>Net Surplus/(Deficit)</b>	<u>51,380</u>	<u>(2,077)</u>

This page does not form part of the statutory financial statements