

PARKWOOD PRE-SCHOOL CIO

England & Wales · Charity number 1161834

Details

Status Registered

Legal form CIO

Registered 2015-05-26

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

Contact

Address Parkwood Pre-school CIO
Deanwood Drive
Gillingham
ME8 9LP

Phone 01634231425

Email office@parkwoodpreschool.org.uk

Website www.parkwoodpreschool.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE TO:(A) ENHANCE THE WHOLE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY AGE THROUGH OFFERING APPROPRIATE PLAY FACILITIES AND LEARNING ACTIVITIES, ENSURING THAT THERE ARE OPPORTUNITIES FOR ALL CHILDREN REGARDLESS OF RACE, CULTURE, RELIGION OR MEANS.(B) TO ENCOURAGE PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN AND TO PROMOTE THE ROLE OF THE FAMILY.(C) TO PROVIDE INFORMATION COURSES FOR PARENTS, PROMOTING A WIDER INTEREST IN, AND RECOGNITION OF, SUCH NEEDS.

Activities: Parkwood Pre-school CIO is open for children from the age of 2 years to 5 years. We have been an OFSTED rated Outstanding Pre-school since 2009.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- Medway

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£252,833	£220,669	-	-
2024-03-31	£259,323	£248,187	-	-
2023-03-31	£227,867	£243,395	-	-
2022-03-31	£214,822	£217,023	-	-
2021-03-31	£212,133	£210,820	-	-

Trustees

Name	Role	Appointed
Shelley Payne	Chair	2021-09-01
Claire Bird		2024-09-01
Saskia Reeves		2021-09-01
Susan Hughes		2024-09-01

Accounts



Parkwood Pre-school CIO,

Deanwood Drive, Rainham, Kent ME8 9LP

Tel: 01634 231425 Email: parkwoodpreschool@btconnect.com

Registered Charity: 1161834 Manager: Miss T Rye

2024/25 Report

Parkwood Pre-school CIO has been open since 1997 and serves the local residential and surrounding community of Park Wood.

The setting operates from large static units in the grounds of Park Wood School Federation and has an extensive outdoor area, accessed by the children daily, plus a 'forest area' which children access for one full day each week.

Children from the age of 2 years attend the setting for a maximum of 15 hours, term time only.

Free 'Play sessions' are on offer for children who are not yet 2 and will be starting in the 2year old room and children not yet 3 years old who will be starting in the 3year old room. Children are accompanied by their parent/carer.

Session times are 9.00am – 3.00pm. Also, on offer a 'Breakfast Club' starting at 7. 30am.

2024/25 During this period children were on roll.

Successes

- Ofsted Inspection with New Manager Outstanding Rated.
- Wider Community introduced to children.
- Visits from Guide Dogs, Cat Protection and Tooth Fairy.
- Raising funds for Step and Learn Charity for Disabled Children £350.00

Concerns

- Increase Rent on Land after Parkwood Primary School being taken over by First Primary Trust.
- Ever increasing prices on resources and Income tax payment to HMRC
- Further repairs to the building (Wooden Ramp)

Ways forward

- To do more Fun Raising for resources and repairs to building.



PARKWOOD PRE-SCHOOL CIO

Financial Statements for the year ended
31st March 2025

Parkwood Pre-School CIO
Statement of Financial Activities
for the year ended 31st March 2025

	Notes	2025 £	2024 £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary Income		252,691	259,178
Interest received	2	142	145
Total Incoming Resources		<u>252,833</u>	<u>259,323</u>
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		220,669	248,187
Total resources expended		<u>220,669</u>	<u>248,187</u>
NET INCOMING RESOURCES		32,164	11,136
RECONCILIATION OF FUNDS			
Balance brought forward		67,751	56,615
TOTAL FUNDS CARRIED FORWARD		<u>99,915</u>	<u>67,751</u>

Parkwood Pre-School CIO
Balance Sheet
As at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	11,222	14,244
Current assets			
Prepayments	4	7,041	6,595
Cash at bank and in hand		83,708	50,155
		<u>90,749</u>	<u>56,750</u>
Creditors: amounts falling due within one year	5	(2,056)	(3,243)
Net current assets		<u>88,693</u>	<u>53,507</u>
Net assets		<u>99,915</u>	<u>67,751</u>
Funds			
Profit and loss account	6	99,915	67,751
Shareholders' funds		<u>99,915</u>	<u>67,751</u>

Shye

Chairperson
Approved by the board on

18/7/2025

Parkwood Pre-School CIO
Notes to the Accounts
for the year ended 31st March 2025

1 Accounting policies

Incoming resources

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

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Leasehold Improvements	20% straight line
Plant and machinery	25% reducing balance

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.

2 Investment Income and Management costs

	2025	2024
	£	£
Investment income		
Interest receivable	145	142
Investment management costs		
Property repairs	7,508	12,839

Parkwood Pre-School CIO
Notes to the Accounts
for the year ended 31st March 2025

3 Tangible fixed assets

	Leashold Improvements	Plant and machinery etc £	Total
Cost			
At 1 April 2024	5,350	39,406	44,756
Additions	0	-	-
At 31 March 2025	<u>5,350</u>	<u>39,406</u>	<u>44,756</u>
Depreciation			
At 1 April 2024	1,055	29,457	30,512
Charge for the year	535	2,487	3,022
At 31 March 2025	<u>1,590</u>	<u>31,944</u>	<u>33,534</u>
Net book value			
At 31 March 2025	<u>3,760</u>	<u>7,462</u>	<u>11,222</u>
At 31 March 2024	<u>4,295</u>	<u>9,949</u>	<u>14,244</u>

4 Debtors

	2025 £	2024 £
Other debtors	<u>7,041</u>	<u>6,595</u>

5 Creditors: amounts falling due within one year

	2025 £	2024 £
PAYE and NI	-	1,187
Other creditors	<u>2,056</u>	<u>2,056</u>
	<u>2,056</u>	<u>3,243</u>

6 Movement in funds

	2025 £		
Unrestricted Funds			
At 1 April 2024	67,751		
Net movement in funds	<u>32,164</u>		
At 31 March 2025	<u>99,915</u>		
Unrestricted funds	Incoming resources £	Resources expended £	Movement in funds £
General Fund	252,833	(220,669)	32,164
Total funds	<u>252,833</u>	<u>(220,669)</u>	<u>32,164</u>

Parkwood Pre-School CIO
Detailed statement of financial activities
for the year ended 31st March 2025

	2025	2024
	Unrestricted	Unrestricted
	funds	Funds
	£	£
INCOMING RESOURCES		
Voluntary income		
Nursery Education Fund	252,691	182,001
Sessions		76,332
Sundry income	142	845
	<u>259,178</u>	<u>259,178</u>
RESOURCES EXPENDED		
Overheads		
Nursery consumables	7,195	10,679
Wages and salaries	164,757	187,464
Employers National Insurance	5,486	6,584
Staff pensions	4,802	4,037
Staff training and welfare	3,214	3,093
Travel expenses	-	-
Rent	5,350	5,350
Light and Heat	3,823	5,285
Cleaning	743	106
Telephone and fax	1,247	886
Subscriptions	1,597	99
Marketing	-	-
Printing and Stationery	2,389	972
Insurance	4,463	3,698
Depreciation	3,022	3,851
software and website costs	2,485	403
Sundry expenses	8	179
Property Maintenance	7,508	12,839
Accountancy fees	2,580	2,662
Total resources expended	<u>220,669</u>	<u>248,187</u>



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Parkwood Pre School CIO

On accounts for the year
ended

31.03.2025

Charity no
(if any)

1161834

Set out on pages

2 to 6

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2025**

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination other than that disclosed below which gives 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.

Signed:

Jennifer M Richardson

Date: 18/07/2025

Name:

JENNIFER M RICHARDSON

Relevant professional
qualification(s) or body
(if any):

ICAEW

Address:

32 Station Road
Rainham

Kent ME87PH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Accounts



Parkwood Pre-school CIO,

Deanwood Drive, Rainham, Kent ME8 9LP

Tel: 01634 231425 Email: parkwoodpreschool@btconnect.com

Registered Charity: 1161834 Manager: Miss T Rye

2023/24 Report

Parkwood Pre-school CIO has been open since 1997 and serves the local residential and surrounding community of Park Wood.

The setting operates from large static units in the grounds of Park Wood School Federation and has an extensive outdoor area, accessed by the children daily, plus a 'forest area' which children access for one full day each week.

Children from the age of 2 years attend the setting for a maximum of 15 hours, term time only.

Free 'Play sessions' are on offer for children who are not yet 2 and will be starting in the 2year old room and children not yet 3 years old who will be starting in the 3year old room. Children are accompanied by their parent/carer.

Session times are 9.00am – 3.00pm. Also, on offer a 'Breakfast Club' starting at 7. 30am.

2023/24 During this period 94 children were on roll.

Successes

- Roof on 2 yr unit replaced
- Roof 3 / 4 building repaired
- Third outside notice board purchased
- Long term student

Concerns

- How the 2-year-old funding will affect the business
- Reduce 3 /4-year-olds per session as setting cannot employ another practitioner due to outgoing costs

Ways forward

- Physical indoor equipment required for 2-year-olds.



PARKWOOD PRE-SCHOOL CIO

Financial Statements for the year ended
31st March 2024

Parkwood Pre School CIO

Independent examiner's report to the trustees of the Parkwood Pre School for the year ended 31 March 2024

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 2 to 6.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011: (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants for England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act;

and to state whether particular matters have come to my attention.

Basis of independent examiner's report

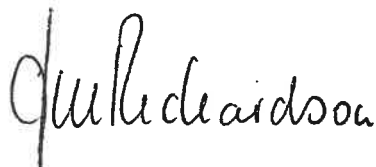
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met.



Jennifer Richardson
Chartered Accountant
15TH July 2024

Parkwood Pre-School CIO
Statement of Financial Activities
for the year ended 31st March 2024

	Notes	2024 £	2023 £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary Income		259,178	227,867
Interest received	2	145	60
Total Incoming Resources		<u>259,323</u>	<u>227,927</u>
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		248,187	243,395
Total resources expended		<u>248,187</u>	<u>243,395</u>
NET INCOMING RESOURCES		11,136	(15,468)
RECONCILIATION OF FUNDS			
Balance brought forward		56,615	72,083
TOTAL FUNDS CARRIED FORWARD		<u>67,751</u>	<u>56,615</u>

Parkwood Pre-School CIO
Balance Sheet
As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	14,244	15,345
Current assets			
Prepayments	4	6,595	4,636
Cash at bank and in hand		50,155	38,527
		<u>56,750</u>	<u>43,163</u>
Creditors: amounts falling due within one year	5	(3,243)	(1,893)
Net current assets		<u>53,507</u>	<u>41,270</u>
Net assets		<u>67,751</u>	<u>56,615</u>
Funds			
Profit and loss account	6	67,751	56,615
Shareholders' funds		<u>67,751</u>	<u>56,615</u>

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Chairperson
 Approved by the board on

22/7/2024

Parkwood Pre-School CIO
Notes to the Accounts
for the year ended 31st March 2024

1 Accounting policies

Incoming resources

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

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Leasehold Improvements	20% straight line
Plant and machinery	25% reducing balance

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.

2 Investment Income and Management costs

	2024	2023
	£	£
Investment income		
Interest receivable	145	5
Investment management costs		
Property repairs	12,839	17,795

Parkwood Pre-School CIO
Notes to the Accounts
for the year ended 31st March 2024

3 Tangible fixed assets

	Leashold Improvements	Plant and machinery etc £	Total
Cost			
At 1 April 2023	2,600	39,406	42,006
Additions	2,750	-	2,750
At 31 March 2024	5,350	39,406	44,756
Depreciation			
At 1 April 2023	520	26,141	26,661
Charge for the year	535	3,316	3,851
At 31 March 2024	1,055	29,457	30,512
Net book value			
At 31 March 2024	4,295	9,949	14,244
At 31 March 2023	2,080	13,265	15,345

4 Debtors	2024 £	2023 £
Other debtors	6,595	4,636

5 Creditors: amounts falling due within one year	2024 £	2023 £
PAYE and NI	1,187	
Other creditors	2,056	1,893
	3,243	1,893

6 Movement in funds	2024 £
Unrestricted Funds	
At 1 April 2022	56,615
Net movement in funds	11,136
At 31 March 2023	67,751

Unrestricted funds	Incoming resources £	Resources expended £	Movement in funds £
General Fund	259,323	(248,187)	11,136
Total funds	259,323	(248,187)	11,136

Parkwood Pre-School CIO
Detailed statement of financial activities
for the year ended 31st March 2024

	2024	2023
	Unrestricted	Unrestricted
	funds	Funds
	£	£
INCOMING RESOURCES		
Voluntary income		
Nursery Education Fund	182,001	154,283
Sessions	76,332	73,084
Sundry income	845	500
	<u>259,178</u>	<u>227,867</u>
RESOURCES EXPENDED		
Overheads		
Nursery consumables	10,679	7,777
Wages and salaries	187,464	188,166
Employers National Insurance	6,584	
Staff pensions	4,037	3,998
Staff training and welfare	3,093	2,153
Travel expenses	-	200
Rent	5,350	5,100
Light and Heat	5,285	4,359
Cleaning	106	807
Telephone and fax	886	1,178
Subscriptions	99	673
Marketing	-	98
Printing and Stationery	972	576
Insurance	3,698	2,264
Depreciation	3,851	4,942
Software	403	216
Sundry expenses	179	525
Property Maintenance	12,839	17,795
Accountancy fees	2,662	2,568
Total resources expended	<u>248,187</u>	<u>243,395</u>

Parkwood Pre School CIO

Independent examiner's report to the trustees of the Parkwood Pre School for the year ended 31 March 2024

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 2 to 6.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011: (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants for England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 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 matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met.



Jennifer Richardson
Chartered Accountant
15TH July 2024

Accounts



Parkwood Pre school CIO,

Deanwood Drive, Rainham, Kent ME8 9LP

Tel: 01634 231425 Email: parkwoodpreschool@btconnect.com

Registered Charity: 1161834 Manager Mrs. P.M. Cheney

2022/23 Report

Parkwood Pre-school CIO has been open since 1997 and serves the local residential and surrounding community of Park Wood.

The setting operates from large static units in the grounds of Park Wood School Federation and has an extensive outdoor area, accessed by the children daily, plus a 'forest area' which children access for one full day each week.

Children from the age of 2 years attend the setting for a maximum of 15 hours, term time only.

Free 'Play sessions' are on offer for children who are not yet 2 and will be starting in the 2year old room and children not yet 3 years old who will be starting in the 3year old room. Children are accompanied by their parent/carer.

Session times are 9.00am – 3.00pm. Also on offer a 'Breakfast Club' starting at 7.30am and 'Holiday Club' six times a year.

2022/23 During this period 98 children were on roll.

Successes

- Outside of the buildings painted
- New signage
- External notice boards x2
- Improved outside area for 2 year olds
- Astro turf replaced 3 /4 year old outside area
- Roof Sky lights replaced
- Large shed flooring replaced/painted outside/guttering
- New path to the 2yr old entrance

Concerns

- Roof on both units-some leakage

Ways forward

- Extra board outside for parents Safeguarding information



PARKWOOD PRE-SCHOOL CIO

Financial Statements for the year ended
31st March 2023

Parkwood Pre School CIO

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Basis of independent examiner's report

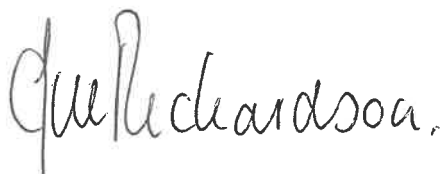
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Jennifer Richardson
Chartered Accountant
7th June 2023

Parkwood Pre-School CIO
Statement of Financial Activities
for the year ended 31st March 2023

	Notes	2023 £	2022 £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary Income		227,867	214,822
Interest received	2	60	5
Total Incoming Resources		<u>227,927</u>	<u>214,827</u>
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		243,395	217,023
Total resources expended		<u>243,395</u>	<u>217,023</u>
NET INCOMING RESOURCES		(15,468)	(2,196)
RECONCILIATION OF FUNDS			
Balance brought forward		72,083	74,279
TOTAL FUNDS CARRIED FORWARD		<u>56,615</u>	<u>72,083</u>

Parkwood Pre-School CIO
Balance Sheet
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	15,345	9,106
Current assets			
Prepayments	4	4,636	4,314
Cash at bank and in hand		38,527	60,377
		<u>43,163</u>	<u>64,691</u>
<i>Is Also Inclusive Of REDWOOD SAVINGS.</i>			
Creditors: amounts falling due within one year	5	(1,893)	(1,714)
Net current assets		<u>41,270</u>	<u>62,977</u>
Net assets		<u>56,615</u>	<u>72,083</u>
Funds			
Profit and loss account	6	56,615	72,083
Shareholders' funds		<u>56,615</u>	<u>72,083</u>

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Chairperson
 Approved by the board on 7th June 2023

Parkwood Pre-School CIO
Notes to the Accounts
for the year ended 31st March 2023

1 Accounting policies

Incoming resources

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

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Leasehold Improvements	20% straight line
Plant and machinery	25% reducing balance

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.

2 Investment Income and Management costs

	2023 £	2022 £
Investment income		
Interest receivable	60	5
Investment management costs		
Property repairs	17,795	8,357

↑

ALL ROOFING
 DECORATING &
 NEW PATH.

(ALL EXPLAINED).

Parkwood Pre-School CIO
Notes to the Accounts
for the year ended 31st March 2023

3 Tangible fixed assets

	Leashold Improvements	Plant and machinery etc £	Total
Cost			
At 1 April 2022		30,825	30,825
Additions	2,600	8,581	11,181
At 31 March 2023	2,600	39,406	42,006
Depreciation			
At 1 April 2022		21,719	21,719
Charge for the year	520	4,422	4,942
At 31 March 2023	520	26,141	26,661
Net book value			
At 31 March 2023	2,080	13,265	15,345
At 31 March 2022	0	9,106	9106

4 Debtors	2023 £	2022 £
Other debtors	4,636	4,314

5 Creditors: amounts falling due within one year	2023 £	2022 £
Other creditors	1,893	1,714
	1,468	900

6 Movement in funds	2023 £
Unrestricted Funds	
At 1 April 2022	72,083
Net movement in funds	(15,468)
At 31 March 2023	56,615

Unrestricted funds	Incoming resources £	Resources expended £	Movement in funds £
General Fund	227,927	(243,395)	(15,468)
Total funds	227,927	(243,395)	(15,468)

↑
 MOVEMENT IN
 YEAR UP OR
 DOWN.

Parkwood Pre-School CIO
Detailed statement of financial activities
for the year ended 31st March 2023

	2023	2022
	Unrestricted	Unrestricted
	funds	Funds
	£	£
INCOMING RESOURCES		
Voluntary income		
Nursery Education Fund	154,283	146,992
Sessions	73,084	67,516
Sundry income	500	314
	<u>227,867</u>	<u>214,822</u>
RESOURCES EXPENDED		
Overheads		
Nursery consumables	7,777	10,357
Wages and salaries	188,166	170,610
Staff pensions	3,998	3,071
Staff training and welfare	2,153	2,240
Travel expenses	200	
Rent	5,100	4,750
Light and Heat	4,359	5,168
Cleaning	807	1,781
Telephone and fax	1,178	560
Subscriptions	673	704
Marketing	98	-
Printing and Stationery	576	
Insurance	2,264	3,579
Depreciation	4,942	3,035
Software	216	175
Sundry expenses	525	278
Property Maintenance	17,795	8,357
Accountancy fees	2,568	2,358
Total resources expended	<u>243,395</u>	<u>217,023</u>

PARKWOOD PRE-SCHOOL CIO

Financial Statements for the year ended
31st March 2023

Parkwood Pre School CIO

Independent examiner's report to the trustees of the Parkwood Pre School for the year ended 31 March 2023

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 2 to 6.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants for England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act;

and to state whether particular matters have come to my attention.

Basis of independent examiner's report

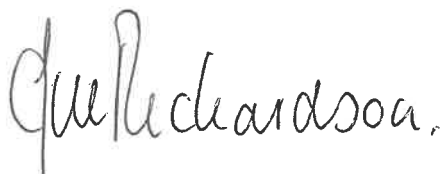
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met.



Jennifer Richardson
Chartered Accountant
7th June 2023

Parkwood Pre-School CIO
Statement of Financial Activities
for the year ended 31st March 2023

	Notes	2023 £	2022 £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary Income		227,867	214,822
Interest received	2	60	5
Total Incoming Resources		<u>227,927</u>	<u>214,827</u>
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		243,395	217,023
Total resources expended		<u>243,395</u>	<u>217,023</u>
NET INCOMING RESOURCES		(15,468)	(2,196)
RECONCILIATION OF FUNDS			
Balance brought forward		72,083	74,279
TOTAL FUNDS CARRIED FORWARD		<u>56,615</u>	<u>72,083</u>

Parkwood Pre-School CIO
Balance Sheet
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	15,345	9,106
Current assets			
Prepayments	4	4,636	4,314
Cash at bank and in hand		38,527	60,377
		<u>43,163</u>	<u>64,691</u>
<i>Is Also Inclusive Of REDWOOD SAVINGS.</i>			
Creditors: amounts falling due within one year	5	(1,893)	(1,714)
Net current assets		<u>41,270</u>	<u>62,977</u>
Net assets		<u>56,615</u>	<u>72,083</u>
Funds			
Profit and loss account	6	56,615	72,083
Shareholders' funds		<u>56,615</u>	<u>72,083</u>

gone

Chairperson
 Approved by the board on 7th June 2023

Parkwood Pre-School CIO
Notes to the Accounts
for the year ended 31st March 2023

1 Accounting policies

Incoming resources

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

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Leasehold Improvements	20% straight line
Plant and machinery	25% reducing balance

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.

2 Investment Income and Management costs

	2023 £	2022 £
Investment income		
Interest receivable	60	5
Investment management costs		
Property repairs	17,795	8,357

↑

ALL ROOFING
 DECORATING &
 NEW PATH.

(ALL EXPLAINED).

Parkwood Pre-School CIO
Notes to the Accounts
for the year ended 31st March 2023

3 Tangible fixed assets

	Leashold Improvements	Plant and machinery etc £	Total
Cost			
At 1 April 2022		30,825	30,825
Additions	2,600	8,581	11,181
At 31 March 2023	2,600	39,406	42,006
Depreciation			
At 1 April 2022		21,719	21,719
Charge for the year	520	4,422	4,942
At 31 March 2023	520	26,141	26,661
Net book value			
At 31 March 2023	2,080	13,265	15,345
At 31 March 2022	0	9,106	9106

4 Debtors	2023 £	2022 £
Other debtors	4,636	4,314

5 Creditors: amounts falling due within one year	2023 £	2022 £
Other creditors	1,893	1,714
	1,468	900

6 Movement in funds	2023 £
Unrestricted Funds	
At 1 April 2022	72,083
Net movement in funds	(15,468)
At 31 March 2023	56,615

Unrestricted funds	Incoming resources £	Resources expended £	Movement in funds £
General Fund	227,927	(243,395)	(15,468)
Total funds	227,927	(243,395)	(15,468)

↑
 MOVEMENT IN
 YEAR UP OR
 DOWN.

Parkwood Pre-School CIO
Detailed statement of financial activities
for the year ended 31st March 2023

	2023	2022
	Unrestricted	Unrestricted
	funds	Funds
	£	£
INCOMING RESOURCES		
Voluntary income		
Nursery Education Fund	154,283	146,992
Sessions	73,084	67,516
Sundry income	500	314
	<u>227,867</u>	<u>214,822</u>
RESOURCES EXPENDED		
Overheads		
Nursery consumables	7,777	10,357
Wages and salaries	188,166	170,610
Staff pensions	3,998	3,071
Staff training and welfare	2,153	2,240
Travel expenses	200	
Rent	5,100	4,750
Light and Heat	4,359	5,168
Cleaning	807	1,781
Telephone and fax	1,178	560
Subscriptions	673	704
Marketing	98	-
Printing and Stationery	576	
Insurance	2,264	3,579
Depreciation	4,942	3,035
Software	216	175
Sundry expenses	525	278
Property Maintenance	17,795	8,357
Accountancy fees	2,568	2,358
Total resources expended	<u>243,395</u>	<u>217,023</u>

Accounts



Parkwood Pre school CIO,

Deanwood Drive, Rainham, Kent ME8 9LP

Tel: 01634 231425 Email: parkwoodpreschool@btconnect.com

Registered Charity: 1161834 Manager Mrs. P.M. Cheney

2020/2021

Parkwood Pre-school CIO has been open since 1997 and serves the local residential and surrounding community of Park Wood.

The setting operates from large static units in the grounds of Park Wood School Federation and has an extensive outdoor area, accessed by the children daily, plus a 'forest area' which children access for one full day each week.

Children from the age of 2 years attend the setting for a maximum of 15 hours, term time only.

Free 'Play sessions' are on offer for children who are not yet 2 and will be starting in the 2year old room and children not yet 3 years old who will be starting in the 3year old room. Children are accompanied by their parent/carers

Session times are 9.00am – 3.00pm and also on offer a 'Breakfast Club' starting at 7.30am and 'Holiday Club' six times a year. Both of these are well attended.

2020/21 During this period 150 children were on roll.

Successes

- Extension cupboard area for resources
- Employed extra qualified staff for the 2 yr and 3/4yr old room
- Start and finish times changed so parents/carers do not have contact with lots of school parents beginning and end of the day

Concerns

- Continued pandemic
- Unable to furlough staff due to receiving government funding
- Significant loss of income

Ways forward

- To continue to support the community



PARKWOOD PRE-SCHOOL CIO

Financial Statements for the year ended
31st March 2021

Parkwood Pre School

Independent examiner's report to the trustees of the Parkwood Pre School for the year ended 31 March 2021

I report on the accounts of the company for the year ended 31 March 2021 which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants for England and Wales.

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examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 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 matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met.

Jennifer Richardson
Chartered Accountant

14th June 2021

Parkwood Pre-School CIO
Statement of Financial Activities
for the year ended 31st March 2021

	Notes	2021 £	2020 £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary Income		177,770	202,716
Interest received		3	386
Total Incoming Resources		<u>177,773</u>	<u>203,102</u>
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		193,532	201,403
Total resources expended		<u>193,532</u>	<u>201,403</u>
NET INCOMING RESOURCES		(15,759)	1,699
RECONCILIATION OF FUNDS			
Balance brought forward		90,038	88,339
TOTAL FUNDS CARRIED FORWARD		<u>74,279</u>	<u>90,038</u>

Parkwood Pre-School CIO
Balance Sheet
As at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	10,737	14,316
Current assets			
Prepayments		2,946	
Cash at bank and in hand		62,064	76,622
		<u>65,010</u>	<u>76,622</u>
Creditors: amounts falling due within one year	5	(1,468)	(900)
Net current assets		<u>63,542</u>	<u>75,722</u>
Net assets		<u>74,279</u>	<u>90,038</u>
Funds			
Profit and loss account	6	74,279	90,038
Shareholders' funds		<u>74,279</u>	<u>90,038</u>

Share

Chairperson
 Approved by the board on 15th June 2021

Parkwood Pre-School CIO
Notes to the Accounts
for the year ended 31st March 2021

1 Accounting policies

Incoming resources

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

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
---------------------	----------------------

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.

2 Investment Income and Management costs

	2021 £	2020 £
Investment income		
Interest receivable	<u>3</u>	<u>408</u>
Investment management costs		
Property repairs	<u>5,507</u>	<u>2,063</u>

Parkwood Pre-School CIO
Notes to the Accounts
for the year ended 31st March 2021

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 6 April 2020	29,421
Additions	-
At 5 April 2021	<u>29,421</u>
Depreciation	
At 6 April 2020	15,105
Charge for the year	3,579
At 5 April 2021	<u>18,684</u>
Net book value	
At 5 April 2021	<u>10,737</u>
At 6 April 2020	<u>14,316</u>

4 Debtors	2021 £	2020 £
Other debtors	<u>2,946</u>	<u>-</u>

5 Creditors: amounts falling due within one year	2021 £	2020 £
Other creditors	<u>1,468</u>	<u>900</u>
	<u>1,468</u>	<u>900</u>

6 Movement in funds	2021 £
Unrestricted Funds	
At 6 April 2020	90,038
Net movement in funds	(15,759)
At 5 April 2021	<u>74,279</u>

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	177,773	(193,532)	(15,759)
Total funds	<u>177,773</u>	<u>(193,532)</u>	<u>(15,759)</u>

Parkwood Pre-School CIO
Detailed statement of financial activities
for the year ended 31st March 2021

	2021	2020
	Unrestricted	Unrestricted
	funds	Funds
	£	£
INCOMING RESOURCES		
Voluntary income		
Nursery Education Fund	142,191	156,961
Sessions	19,805	30,479
Breakfast Club	1,106	1,910
Lunch	14,373	12,994
Holiday Club		372
Sundry income	295	
	<u>177,770</u>	<u>202,716</u>
RESOURCES EXPENDED		
Overheads		
Nursery consumables	8,954	10,521
Wages and salaries	156,547	149,006
Less reclaim of NI Contributions		(9,417)
Staff pensions	1,751	3,082
Staff training and welfare	2,895	1,609
Rent	1,584	4,750
Light and Heat	3,836	2,999
Cleaning	2,922	1,246
Telephone and fax	948	999
Subscriptions	367	220
Insurance	3,372	2,980
Depreciation	3,579	4,771
Sundry expenses	310	630
New build costs	-	22,596
Property Maintenance	5,507	2,063
Accountancy fees	960	3,348
	<u>193,532</u>	<u>201,403</u>
Total resources expended	<u>193,532</u>	<u>201,403</u>

PARKWOOD PRE-SCHOOL CIO

Financial Statements for the year ended
31st March 2021

Parkwood Pre School

Independent examiner's report to the trustees of the Parkwood Pre School for the year ended 31 March 2021

I report on the accounts of the company for the year ended 31 March 2021 which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants for England and Wales.

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examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 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 matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met.

Jennifer Richardson
Chartered Accountant

14th June 2021

Parkwood Pre-School CIO
Statement of Financial Activities
for the year ended 31st March 2021

	Notes	2021 £	2020 £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary Income		177,770	202,716
Interest received		3	386
Total Incoming Resources		<u>177,773</u>	<u>203,102</u>
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		193,532	201,403
Total resources expended		<u>193,532</u>	<u>201,403</u>
NET INCOMING RESOURCES		(15,759)	1,699
RECONCILIATION OF FUNDS			
Balance brought forward		90,038	88,339
TOTAL FUNDS CARRIED FORWARD		<u>74,279</u>	<u>90,038</u>

Parkwood Pre-School CIO
Balance Sheet
As at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	10,737	14,316
Current assets			
Prepayments		2,946	
Cash at bank and in hand		62,064	76,622
		<u>65,010</u>	<u>76,622</u>
Creditors: amounts falling due within one year	5	(1,468)	(900)
Net current assets		<u>63,542</u>	<u>75,722</u>
Net assets		<u>74,279</u>	<u>90,038</u>
Funds			
Profit and loss account	6	74,279	90,038
Shareholders' funds		<u>74,279</u>	<u>90,038</u>

Share

Chairperson
 Approved by the board on 15th June 2021

Parkwood Pre-School CIO
Notes to the Accounts
for the year ended 31st March 2021

1 Accounting policies

Incoming resources

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

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
---------------------	----------------------

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.

2 Investment Income and Management costs

	2021 £	2020 £
Investment income		
Interest receivable	<u>3</u>	<u>408</u>
Investment management costs		
Property repairs	<u>5,507</u>	<u>2,063</u>

Parkwood Pre-School CIO
Notes to the Accounts
for the year ended 31st March 2021

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 6 April 2020	29,421
Additions	-
At 5 April 2021	<u>29,421</u>
Depreciation	
At 6 April 2020	15,105
Charge for the year	3,579
At 5 April 2021	<u>18,684</u>
Net book value	
At 5 April 2021	<u>10,737</u>
At 6 April 2020	<u>14,316</u>

4 Debtors	2021 £	2020 £
Other debtors	<u>2,946</u>	<u>-</u>

5 Creditors: amounts falling due within one year	2021 £	2020 £
Other creditors	<u>1,468</u>	<u>900</u>
	<u>1,468</u>	<u>900</u>

6 Movement in funds	2021 £
Unrestricted Funds	
At 6 April 2020	90,038
Net movement in funds	(15,759)
At 5 April 2021	<u>74,279</u>

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	177,773	(193,532)	(15,759)
Total funds	<u>177,773</u>	<u>(193,532)</u>	<u>(15,759)</u>

Parkwood Pre-School CIO
Detailed statement of financial activities
for the year ended 31st March 2021

	2021	2020
	Unrestricted	Unrestricted
	funds	Funds
	£	£
INCOMING RESOURCES		
Voluntary income		
Nursery Education Fund	142,191	156,961
Sessions	19,805	30,479
Breakfast Club	1,106	1,910
Lunch	14,373	12,994
Holiday Club		372
Sundry income	295	
	<u>177,770</u>	<u>202,716</u>
RESOURCES EXPENDED		
Overheads		
Nursery consumables	8,954	10,521
Wages and salaries	156,547	149,006
Less reclaim of NI Contributions		(9,417)
Staff pensions	1,751	3,082
Staff training and welfare	2,895	1,609
Rent	1,584	4,750
Light and Heat	3,836	2,999
Cleaning	2,922	1,246
Telephone and fax	948	999
Subscriptions	367	220
Insurance	3,372	2,980
Depreciation	3,579	4,771
Sundry expenses	310	630
New build costs	-	22,596
Property Maintenance	5,507	2,063
Accountancy fees	960	3,348
	<u>193,532</u>	<u>201,403</u>
Total resources expended	<u>193,532</u>	<u>201,403</u>