TESTON & WATERINGBURY PRESCHOOL

England & Wales · Charity number 1162154

Details

Other names	TESTON & WATERINGBURY NURSERY GROUP
Status	Registered
Legal form	CIO
Registered	2015-06-11
Register	View on the Charity Commission register

Contact

Address	Teston Village Hall Church Street Teston Maidstone ME18 5AH
Phone	01622812705
Email	tandwngroup@gmail.com
Website	www.testonandwateringburypreschool.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: Provides the development & education of children in a preschool setting

Classification

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

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Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£122,065	£112,142	-	-
2024-08-31	£113,002	£108,012	-	-
2023-08-31	£103,147	£98,247	-	-
2022-08-31	£101,674	£98,636	-	-
2021-08-31	£95,498	£95,248	-	-
2020-08-31	£87,252	£86,969	-	-

Trustees

Name	Role	Appointed
CAROLINE SMEDLEY	Chair	2015-06-11
ANDREW DRIVER		2015-06-11
Adele Solomides		2020-03-31
Tina Driver		2015-06-11

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TESTON & WATERINGBURY PRESCHOOL

England & Wales - Charity number 1162154

Accounts

TESTON & WATERINGBURY PRESCHOOL CIO

REPORT & ACCOUNTS

FOR THE

YEAR ENDED 31 AUGUST 2025

TESTON & WATERINGBURY PRESCHOOL CIO

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TRUSTEES

Tina Driver
Andrew Driver
Caroline Smedley
Adele Solomides

INDEPENDENT EXAMINERS

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

BANKERS

National Westminster Bank Plc

TESTON & WATERINGBURY PRESCHOOL

TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2025

The trustees have pleasure in submitting their report together with the Accounts for the year ended 31 August 2025.

CONSTITUTION, OBJECTS & POLICIES

The Teston & Wateringbury Preschool operates under Model CIO Constitution for Childcare Providers 2013, dated 3 April 2015. It is a charity – number 1162154. The objective of the charity is to advance the development and education of children and provide an environment, which is safe, happy and conducive to individual and group play. It aims to prepare children for the discipline and routine of school.

TRUSTEES

The following acted as trustees during the year: -

Tina Driver
Andrew Driver
Caroline Smedley
Adele Solomides

FINANCIAL REVIEW

This report was approved by the trustees and signed on their behalf by:

Andrew Driver – Trustee
Date:

TESTON & WATERINGBURY PRESCHOOL

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

We report on the accounts of the charity for the year ended 31 August 2025, which are set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the Accounts: you consider that the audit requirement of S144(2) of the charities Act 2011 (the 2011 Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under S145(5)(b) of the 2011 Act, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINERS' REPORT

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 of disclosures in the accounts and seeking of 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, we do not, express an opinion as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the next statement.

INDEPENDENT EXAMINERS' STATEMENT

In connection with our examination, no matter has come to our attention:

1) Which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with S130 of the Act; and
- to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

have not been met;

2) To which, in our opinion, attention should be drawn to enable a proper understanding of the Accounts to be reached.

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

Date:

TESTON & WATERINGBURY PRESCHOOL

STATEMENT OF INCOME & EXPENDITURE

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	2025 £	2024 £	2024 £
INCOME					
KCC Fees		**95,954**		78,667	
Parent Fees		**23,174**		30,325	
Profit on Fund Raising	**1**	**1,509**		1,893	
KCC Collaboration Grant		**883**		1,024	
Deposit Account Interest		**462**		388	
Donations		**11**		500	
Other	**2**	**72**		205	
			122,065		113,002
EXPENDITURE					
Salaries & Pension		**99,506**		93,356	
Rent and Electricity		**5,700**		5,550	
Insurance		**725**		700	
Postage, Stationery & Advertising		**1,486**		1,044	
Telephone		**407**		279	
Playgroup materials, Food & Sundries		**1,231**		1,1367	
Small Toys & Equipment		**607**		378	
Shed		**-**		2,275	
Staff Welfare		**261**		1,466	
Uniforms		**338**		103	
Subscriptions / Licenses		**209**		480	
PLA		**35**		35	
Accountancy & Payroll		**504**		504	
Training		**843**		482	
Donation		**20**		-	
Christmas Gifts		**-**		143	
Bank Charges		**180**		36	
Sundry		**90**		45	
			112,142		108,012
EXCESS OF INCOME OVER EXPENDITURE			**9,923**		4,990

TESTON & WATERINGBURY PRESCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash at - Current Account		**1,485**		1,565	
- Deposit Account		**35,308**		25,305	
Cash in Hand		-		-	
NET CURRENT ASSETS		**36,793**		26,870	
LIABILITIES					
Creditors		**841**		**841**	
NET ASSETS			**35,952**		26,029
UNRESTRICTED FUNDS					
Opening Balance		**26,029**		21,039	
Excess of Income over Expenditure		**9,923**		4,990	
			35,952		26,029

The notes on pages 6 to 7 form part of these accounts.

Approved by the trustees and signed on their behalf:

Andrew Driver – Trustee

Date:

TESTON & WATERINGBURY PRESCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 ACCOUNTING POLICIES

Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustee's Report and all of which are ongoing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for charity accounts.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it qualifies as a small charity.

Income

Income is accounted for as received by the charity.

Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Income and Expenditure.

Expenditure

The trustees consider that all expenditure is directly attributable to the charity's objectives.

Funds of the Charity

The unrestricted funds are those which can be applied for any of the purposes for which Teston and Wateringbury Nursery Group was established.

TESTON & WATERINGBURY PRESCHOOL

NOTES TO THE ACCOUNTS

AS AT 31 AUGUST 2025

1 PROFIT ON FUND RAISING

	2025 £
Christmas Concert & Raffle	**458**
Sponsored Movement	**463**
Bag 2 School	**82**
Matchbox Challenge	**287**
Sports Day	**196**
Nametags	**23**
	1,509

2 Other Income

	2025 £
Sale of T shirts	**72**

TESTON & WATERINGBURY PRESCHOOL

England & Wales - Charity number 1162154

Accounts

TESTON & WATERINGBURY PRESCHOOL CIO

REPORT & ACCOUNTS

FOR THE

YEAR ENDED 31 AUGUST 2024

TESTON & WATERINGBURY PRESCHOOL CIO

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Tina Driver
Andrew Driver
Caroline Smedley
Adele Solomides

INDEPENDENT EXAMINERS

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

BANKERS

National Westminster Bank Plc

TESTON & WATERINGBURY PRESCHOOL

TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The trustees have pleasure in submitting their report together with the Accounts for the year ended 31 August 2024.

CONSTITUTION, OBJECTS & POLICIES

The Teston & Wateringbury Preschool operates under Model CIO Constitution for Childcare Providers 2013, dated 3 April 2015. It is a charity – number 1162154. The objective of the charity is to advance the development and education of children and provide an environment, which is safe, happy and conducive to individual and group play. It aims to prepare children for the discipline and routine of school.

TRUSTEES

The following acted as trustees during the year: -

Tina Driver
Andrew Driver
Caroline Smedley
Adele Solomides

FINANCIAL REVIEW

This report was approved by the trustees and signed on their behalf by:

Andrew Driver – Trustee
Date:

TESTON & WATERINGBURY PRESCHOOL

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

We report on the accounts of the charity for the year ended 31 August 2024, which are set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the Accounts: you consider that the audit requirement of S144(2) of the charities Act 2011 (the 2011 Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under S145(5)(b) of the 2011 Act, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINERS' REPORT

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 of disclosures in the accounts and seeking of 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, we do not, express an opinion as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the next statement.

INDEPENDENT EXAMINERS' STATEMENT

In connection with our examination, no matter has come to our attention:

1) Which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with S130 of the Act; and
- to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

have not been met;

2) To which, in our opinion, attention should be drawn to enable a proper understanding of the Accounts to be reached.

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

Date:

TESTON & WATERINGBURY PRESCHOOL

STATEMENT OF INCOME & EXPENDITURE

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
INCOME					
KCC Fees		**78,667**		62,798	
Parent Fees		**30,325**		36,882	
Profit on Fund Raising	**1**	**1,893**		1,838	
KCC Collaboration Grant		**1,024**		841	
Deposit Account Interest		**388**		212	
Donations		**500**		500	
Other	**2**	**205**		76	
			113,002		103,147
EXPENDITURE					
Salaries & Pension		**93,356**		86,966	
Rent and Electricity		**5,550**		5,730	
Insurance		**700**		603	
Postage, Stationery & Advertising		**1,044**		1,135	
Telephone		**279**		256	
Playgroup materials, Food & Sundries		**1,136**		707	
Small Toys & Equipment		**378**		161	
Shed		**2,275**		-	
Staff Welfare		**1,466**		446	
Uniforms		**103**		289	
Subscriptions / Licenses		**480**		689	
PLA		**35**		35	
Accountancy & Payroll		**504**		504	
Training		**482**		681	
Donation		**-**		25	
Christmas Gifts		**143**		-	
Bank Charges		**36**		-	
Sundry		**45**		-	
			108,012		98,247
EXCESS OF INCOME OVER EXPENDITURE			**4,990**		4,900

TESTON & WATERINGBURY PRESCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Cash at - Current Account		**1,565**		1,850	
- Deposit Account		**25,305**		20,030	
Cash in Hand		**-**		-	
NET CURRENT ASSETS		**26,870**		21,880	
LIABILITIES					
Creditors		**841**		**841**	
NET ASSETS			**26,029**		21,039
UNRESTRICTED FUNDS					
Opening Balance		**21,039**		16,139	
Excess of Income over Expenditure		**4,990**		4,900	
			26,029		21,039

The notes on pages 6 to 7 form part of these accounts.

Approved by the trustees and signed on their behalf:

Andrew Driver – Trustee

Date:

TESTON & WATERINGBURY PRESCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 ACCOUNTING POLICIES

Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustee's Report and all of which are ongoing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for charity accounts.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it qualifies as a small charity.

Income

Income is accounted for as received by the charity.

Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Income and Expenditure.

Expenditure

The trustees consider that all expenditure is directly attributable to the charity's objectives.

Funds of the Charity

The unrestricted funds are those which can be applied for any of the purposes for which Teston and Wateringbury Nursery Group was established.

TESTON & WATERINGBURY PRESCHOOL

NOTES TO THE ACCOUNTS

AS AT 31 AUGUST 2024

1 PROFIT ON FUND RAISING

	2024 £
Christmas Raffle	**100**
Christmas Concert	**344**
Sponsored Mini Beast	**317**
Bag 2 School	**266**
Matchbox Challenge	**423**
Bug Hunt	**120**
Sports Day	**279**
20p Challenge	**44**
	1,893

2 Other Income

	2024 £
Monies received for staff leaving Gifts	**205**

TESTON & WATERINGBURY PRESCHOOL

England & Wales - Charity number 1162154

Accounts

TESTON & WATERINGBURY PRESCHOOL CIO

REPORT & ACCOUNTS

FOR THE

YEAR ENDED 31 AUGUST 2023

TESTON & WATERINGBURY PRESCHOOL CIO

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TRUSTEES

Tina Driver
Andrew Driver
Caroline Smedley
Adele Solomides

INDEPENDENT EXAMINERS

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

BANKERS

National Westminster Bank Plc
West Malling Branch
43 Swan Street
West Malling
Kent
ME19 6HF

TESTON & WATERINGBURY PRESCHOOL

TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2023

The trustees have pleasure in submitting their report together with the Accounts for the year ended 31 August 2023.

CONSTITUTION, OBJECTS & POLICIES

The Teston & Wateringbury Preschool operates under Model CIO Constitution for Childcare Providers 2013, dated 3 April 2015. It is a charity – number 1162154. The objective of the charity is to advance the development and education of children and provide an environment, which is safe, happy and conducive to individual and group play. It aims to prepare children for the discipline and routine of school.

TRUSTEES

The following acted as trustees during the year: -

Tina Driver
Andrew Driver
Caroline Smedley
Adele Solomides

FINANCIAL REVIEW

This report was approved by the trustees and signed on their behalf by:

Andrew Driver – Trustee
Date:

TESTON & WATERINGBURY PRESCHOOL

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

We report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the Accounts: you consider that the audit requirement of S144(2) of the charities Act 2011 (the 2011 Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under S145(5)(b) of the 2011 Act, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINERS' REPORT

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 of disclosures in the accounts and seeking of 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, we do not, express an opinion as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the next statement.

INDEPENDENT EXAMINERS' STATEMENT

In connection with our examination, no matter has come to our attention:

1) Which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with S130 of the Act; and
- to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

have not been met;

2) To which, in our opinion, attention should be drawn to enable a proper understanding of the Accounts to be reached.

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

Date:

TESTON & WATERINGBURY PRESCHOOL

STATEMENT OF INCOME & EXPENDITURE

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
INCOME					
KCC Fees		**62,798**		60,636	
Parent Fees		**36,882**		31,764	
Profit on Fund Raising	**1**	**1,838**		1,556	
Apprenticeship Grant		**-**		3,000	
Local Council Donation		**-**		2,000	
Covid Recovery Grant		**-**		1,766	
KCC Collaboration Grant		**841**		753	
Deposit Account Interest		**212**		13	
Donations		**500**		186	
Other	**2**	**76**		-	
			103,147		101,674
EXPENDITURE					
Salaries & Pension		**86,966**		83,977	
Rent and Electricity		**5,730**		5,686	
Insurance		**603**		554	
Postage, Stationery & Advertising		**1,135**		961	
Telephone		**256**		240	
Playgroup materials, Food & Sundries		**707**		860	
Small Toys & Equipment		**161**		344	
Outside Grass		**-**		3,250	
Uniforms		**289**		145	
Subscriptions / Licences		**689**		515	
PLA		**35**		144	
Accountancy & Payroll		**504**		624	
Training		**681**		944	
Donation		**25**		50	
Staff Welfare		**466**		253	
Sundry Expenses		**-**		89	
			98,247		98,636
EXCESS OF INCOME OVER EXPENDITURE			**4,900**		3,038

TESTON & WATERINGBURY PRESCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash at - Current Account		**1,850**		1,128	
- Deposit Account		**20,030**		15,011	
Cash in Hand		-		-	
NET CURRENT ASSETS		**21,880**		16,139	
LIABILITIES					
Creditors		**841**		-	
NET ASSETS			**21,039**		16,139
UNRESTRICTED FUNDS					
Opening Balance		**16,139**		13,101	
Excess of Income over Expenditure		**4,900**		3,038	
			21,039		16,139

The notes on pages 6 to 7 form part of these accounts.

Approved by the trustees and signed on their behalf:

Andrew Driver – Trustee

Date:

TESTON & WATERINGBURY PRESCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 ACCOUNTING POLICIES

Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustee's Report and all of which are ongoing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for charity accounts.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it qualifies as a small charity.

Income

Income is accounted for as received by the charity.

Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Income and Expenditure.

Expenditure

The trustees consider that all expenditure is directly attributable to the charity's objectives.

Funds of the Charity

The unrestricted funds are those which can be applied for any of the purposes for which Teston and Wateringbury Nursery Group was established.

TESTON & WATERINGBURY PRESCHOOL

NOTES TO THE ACCOUNTS

AS AT 31 AUGUST 2023

1 PROFIT ON FUND RAISING

	2023 £
Christmas Raffle	**320**
Christmas Cards	**17**
Christmas Concert	**599**
Bag 2 School	**232**
Matchbox Challenge	**273**
Time Photography	**47**
Sports Day	**350**
	1,838

2 Other Income

	2023 £
Transfer of funds from TWNG bank	**76**

TESTON & WATERINGBURY PRESCHOOL

England & Wales - Charity number 1162154

Accounts

TESTON & WATERINGBURY PRESCHOOL CIO

REPORT & ACCOUNTS

FOR THE

YEAR ENDED 31 AUGUST 2022

TESTON & WATERINGBURY PRESCHOOL CIO

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Andrew Driver
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Kings Hill
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Kent
ME19 4YU

BANKERS

National Westminster Bank Plc
West Malling Branch
43 Swan Street
West Malling
Kent
ME19 6HF

TESTON & WATERINGBURY PRESCHOOL

TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The trustees have pleasure in submitting their report together with the Accounts for the year ended 31 August 2022.

CONSTITUTION, OBJECTS & POLICIES

The Teston & Wateringbury Preschool operates under Model CIO Constitution for Childcare Providers 2013, dated 3 April 2015. It is a charity – number 1162154. The objective of the charity is to advance the development and education of children and provide an environment, which is safe, happy and conducive to individual and group play. It aims to prepare children for the discipline and routine of school.

TRUSTEES

The following acted as trustees during the year: -

Tina Driver
Andrew Driver
Caroline Smedley
Adele Solomides

FINANCIAL REVIEW

This report was approved by the trustees and signed on their behalf by:

Andrew Driver – Trustee
Date:

TESTON & WATERINGBURY PRESCHOOL

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

We report on the accounts of the charity for the year ended 31 August 2022, which are set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the Accounts: you consider that the audit requirement of S144(2) of the charities Act 2011 (the 2011 Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under S145(5)(b) of the 2011 Act, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINERS' REPORT

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 of disclosures in the accounts and seeking of 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, we do not, express an opinion as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the next statement.

INDEPENDENT EXAMINERS' STATEMENT

In connection with our examination, no matter has come to our attention:

1) Which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with S130 of the Act; and
- to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

have not been met;

2) To which, in our opinion, attention should be drawn to enable a proper understanding of the Accounts to be reached.

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

Date:

TESTON & WATERINGBURY PRESCHOOL

STATEMENT OF INCOME & EXPENDITURE

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
INCOME					
KCC Fees		**60,636**		60,234	
Parent Fees		**31,764**		31,848	
Profit on Fund Raising	**2**	**1,556**		1,926	
Apprenticeship Grant		**3,000**		-	
Local Council Donation		**2,000**		-	
Covid Recovery Grant		**1,766**			
KCC Collaboration Grant		**753**		841	
Deposit Account Interest		**13**		9	
Donations		**186**		640	
			101,674		95,498
EXPENDITURE					
Salaries & Pension		**83,977**		83,212	
Rent and Electricity		**5,686**		5,280	
Insurance		**554**		487	
Postage, Stationery & Advertising		**961**		1,218	
Telephone		**240**		240	
Playgroup materials, Food & Sundries		**860**		1,136	
Small Toys & Equipment		**344**		1,376	
Outside Grass		**3,250**		-	
Uniforms		**145**		364	
Subscriptions / Licences		**515**		550	
PLA		**144**		-	
Accountancy & Payroll		**624**		504	
Training		**944**		215	
Donation		**50**		400	
Staff Welfare		**253**		245	
Sundry Expenses	**3**	**89**		21	
			98,636		95,248
EXCESS OF INCOME OVER EXPENDITURE			**3,038**		250

TESTON & WATERINGBURY PRESCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash at - Current Account		**1,128**		101	
- Deposit Account		**15,011**		13,000	
Cash in Hand		-		-	
NET CURRENT ASSETS			**16,139**		13,101
UNRESTRICTED FUNDS					
Opening Balance		**13,101**		12,851	
Excess of Income over Expenditure		**3,038**		250	
			16,139		13,101

The notes on pages 6 to 7 form part of these accounts.

Approved by the trustees and signed on their behalf:

Andrew Driver – Trustee

Date:

TESTON & WATERINGBURY PRESCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 ACCOUNTING POLICIES

Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustee's Report and all of which are ongoing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for charity accounts.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it qualifies as a small charity.

Income

Income is accounted for as received by the charity.

Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Income and Expenditure.

Expenditure

The trustees consider that all expenditure is directly attributable to the charity's objectives.

Funds of the Charity

The unrestricted funds are those which can be applied for any of the purposes for which Teston and Wateringbury Nursery Group was established.

TESTON & WATERINGBURY PRESCHOOL

NOTES TO THE ACCOUNTS

AS AT 31 AUGUST 2022

2 PROFIT ON FUND RAISING

	2022 £
Christmas Raffle	**230**
Christmas Cards	**51**
Christmas Concert	**206**
Bag 2 School	**168**
Matchbox Challenge	**528**
Cake Sale	**60**
Sports Day	**313**
	1,556

2 SUNDRY EXPENSES

	2022 £
Children's Christmas Gifts	**38**
Ice Creams	**32**
Flowers for Church	**19**
	89

TESTON & WATERINGBURY PRESCHOOL

England & Wales - Charity number 1162154

Accounts

TESTON & WATERINGBURY PRESCHOOL CIO

REPORT & ACCOUNTS

FOR THE

YEAR ENDED 31 AUGUST 2021

TESTON & WATERINGBURY PRESCHOOL CIO

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TRUSTEES

Tina Driver
Andrew Driver
Caroline Smedley
Adele Solomides

INDEPENDENT EXAMINERS

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

BANKERS

National Westminster Bank Plc
West Malling Branch
43 Swan Street
West Malling
Kent
ME19 6HF

TESTON & WATERINGBURY PRESCHOOL

TRUSTEES REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The trustees have pleasure in submitting their report together with the Accounts for the year ended 31 August 2021.

CONSTITUTION, OBJECTS & POLICIES

The Teston & Wateringbury Preschool operates under Model CIO Constitution for Childcare Providers 2013, dated 3 April 2015. It is a charity – number 1162154. The objective of the charity is to advance the development and education of children and provide an environment, which is safe, happy and conducive to individual and group play. It aims to prepare children for the discipline and routine of school.

TRUSTEES

The following acted as trustees during the year: -

Tina Driver
Andrew Driver
Caroline Smedley
Adele Solomides

FINANCIAL REVIEW

This report was approved by the trustees and signed on their behalf by:

Andrew Driver – Trustee
Date:

TESTON & WATERINGBURY PRESCHOOL

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

We report on the accounts of the charity for the year ended 31 August 2021, which are set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the Accounts: you consider that the audit requirement of S144(2) of the charities Act 2011 (the 2011 Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under S145(5)(b) of the 2011 Act, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINERS' REPORT

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 of disclosures in the accounts and seeking of 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, we do not, express an opinion as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the next statement.

INDEPENDENT EXAMINERS' STATEMENT

In connection with our examination, no matter has come to our attention:

1) Which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with S130 of the Act; and
- to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

have not been met;

2) To which, in our opinion, attention should be drawn to enable a proper understanding of the Accounts to be reached.

The Accountancy Practice Ltd
10 Churchill Square
Kings Hill
West Malling
Kent
ME19 4YU

Date:

TESTON & WATERINGBURY PRESCHOOL

STATEMENT OF INCOME & EXPENDITURE

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 £	2021 £	2020 £	2020 £
INCOME					
KCC Fees		**60,234**		62,573	
Parent Fees		**31,848**		17,935	
Profit on Fund Raising	**2**	**1,926**		3,024	
Covid-19 Furlough Grant		**-**		2,354	
KCC Collaboration Grant		**841**		908	
Deposit Account Interest		**9**		28	
Donations		**640**		430	
			95,498		87,252
EXPENDITURE					
Salaries & Pension		**83,212**		78,041	
Rent and Electricity		**5,280**		3,797	
Insurance		**487**		429	
Postage, Stationery & Advertising		**1,218**		674	
Telephone		**240**		260	
Playgroup materials, Food & Sundries		**1,136**		790	
Small Toys & Equipment		**1,376**		1,506	
Uniforms		**364**		656	
Subscriptions / Licences		**550**		35	
PLA		**-**		141	
Accountancy & Payroll		**504**		504	
Training		**215**		15	
Donation		**400**		**-**	
Staff Welfare		**245**		**-**	
Sundry Expenses	**3**	**21**		121	
			95,248		86,969
EXCESS OF INCOME OVER EXPENDITURE			**250**		283

TESTON & WATERINGBURY PRESCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash at - Current Account		**101**		1,215	
- Deposit Account		**13,000**		12,000	
Cash in Hand		-		-	
NET CURRENT ASSETS			**13,101**		13,215
Debtors (yoga doantions)		-		**96**	
Creditors (Saplings Collaboration Funds)		-		**(460)**	
NET CURRENT ASSETS			**13,101**		**12,851**
UNRESTRICTED FUNDS					
Opening Balance		**12,851**		12,568	
Excess of Income over Expenditure		**250**		283	
			13,101		12,851

The notes on pages 6 to 7 form part of these accounts.

Approved by the trustees and signed on their behalf:

Andrew Driver – Trustee

Date:

TESTON & WATERINGBURY PRESCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 ACCOUNTING POLICIES

Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustee's Report and all of which are ongoing.

The accounts have been prepared in accordance with the Statement of Recommended Practice for charity accounts.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it qualifies as a small charity.

Income

Income is accounted for as received by the charity.

Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Income and Expenditure.

Expenditure

The trustees consider that all expenditure is directly attributable to the charity's objectives.

Funds of the Charity

The unrestricted funds are those which can be applied for any of the purposes for which Teston and Wateringbury Nursery Group was established.

TESTON & WATERINGBURY PRESCHOOL

NOTES TO THE ACCOUNTS

AS AT 31 AUGUST 2021

2 PROFIT ON FUND RAISING

	2021 £
Bounceathon	**848**
Christmas Raffle	**333**
Bag 2 School	**372**
Yoga	**36**
Smartie Challenge	**161**
Plant Sale	**17**
Sports Day	**159**
	1,926

2 SUNDRY EXPENSES

	2021 £
Children's Christmas Gifts	**21**
	21