PINNER PARISH PRESCHOOL

England & Wales · Charity number 1172929

Details

Status	Registered
Legal form	CIO
Registered	2017-05-09
Register	View on the Charity Commission register

Contact

Address	St John The Baptist Church Hall St John The Baptist Church Church Lane Pinner Middlesex HA5 3AA
Phone	07949363325
Email	pinnerparishpreschool@hotmail.co.uk
Website	www.pinnerpreschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS.

Activities: Active

Classification

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

Geography

- Harrow

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£137,466	£121,043	-	-
2024-07-31	£101,282	£103,657	-	-
2023-07-31	£82,176	£73,934	-	-
2022-07-31	£0	£0	-	-
2021-07-31	£0	£0	-	-
2020-07-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Nadia Alami	Chair	2026-07-17
Avantika Trivedi		2026-07-17
Parminder Patel		2026-07-17

PINNER PARISH PRESCHOOL

England & Wales - Charity number 1172929

Accounts

Charity registration number: 1172929

Pinner Parish Preschool

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements for the

Year Ending 31 July 2025

Pinner Parish Preschool

Annual Report and Financial Statements

Contents

Pinner Parish Preschool

Reference and Administrative Details

Trustees	Melinda Jayne Chukwuma Gemma Landale Sharmi Yesudoss (resigned 1 July 2024) Yasmin Afnan (appointed 1 March 2024)
Legal form:	Charitable Incorporated Organisation (CIO)
Charity registration number	1172929
Principal Office	Pinner Parish Church Church Lane Pinner Middlesex HA5 3AA
Accountants	Shaya Grosskopf FCA 1g Accountants Chartered Accountants Churchill House 137-139 Brent Street London NW4 4DJ

Pinner Parish Preschool ('the CIO')

Trustees' Report

The trustees present the annual report together with the financial statements of the CIO for the year ended 31 July 2025.

Objects and aims

The CIO's objective is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups in Pinner and the surrounding area.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

The trust operates a preschool for the public benefit.

Structure, Governance and Management

The CIO is governed by its constitution dated 9 May 2017 which is its governing document. It is a Charitable Incorporated Organisation following the association type model.

Financial review

During the year the CIO recorded incoming resources of £137,466 (2024: £101,282). Expenses were £121,043 (2024 £103,657). The surplus in the year was therefore £16,423 (2024: Net deficit £2,375). Total and unrestricted funds as the end of the year was £92,698 (2024: £76,275)

Pinner Parish Preschool

Trustees and officers

The trustees and officers serving during the year and since the year end were as set out in the Reference and Administrative Details on page 1. New trustees are periodically selected and invited by the board to serve based on the relevance of their experience and skills to the objectives of the CIO.

The accounts and annual report were approved by the trustees of the CIO on 7 May 2026 and was signed on its behalf by:

Gemma Landale

....

Gemma Majella Landale
Trustee

Pinner Parish Preschool

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011; They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 7 May 2026 and signed on its behalf by:

Gemma Landale
....
Gemma Majella Landale
Trustee

Pinner Parish Preschool
Registered Charity number: 1172929

Independent examiner's report on the accounts to the trustees of Pinner Parish Preschool for the year ending 31 July 2025

I report to the trustees on my examination of the accounts of the above charity ("the CIO") for the year ended 31 July 2025.

Responsibilities and basis of report

As the CIO'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 CIO'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 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

1g Accountants
....
Shaya Grosskopf FCA
1g Accountants
Chartered Accountants
Churchill Hose
137-139 Brent Street
London
NW4 4DJ

7 May 2026

Pinner Parish Preschool

Statement of Financial Activities (Including Income and Expenditure Account and Statement of Total Recognised Gains) for the year ending 31 July 2025

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2025 (£)	Total funds 2024 (£)
Income and Endowments from:					
Donations, legacies and grants		10,682	-	10,682	6,040
Income from charitable trading activities		16,463	-	16,463	11,107
Grants received		109,978	-	109,978	83,751
Investment Income		343	-	343	384
Total income		137,466	-	137,466	101,282
Expenditure on:					
Charitable activities		103,117	-	103,117	93,156
Governance		1,548	-	1,548	1,512
Other support costs		16,378	-	16,378	8,989
Total expenditure		121,043	-	121,043	103,657
Net (deficit) / surplus		16,423	-	16,423	(2,375)
Net movement in funds		16,423	-	16,423	(2,375)
Reconciliation of funds					
Funds brought forwards		76,275	-	76,275	78,650
Total funds carried forward		92,698	-	92,698	76,275

All the charity's activities in the current year derive from continuing operations.

Balance Sheet as at 31 July 2025

	Note	2025 (£)	2024 (£)
Current assets			
Cash at bank and in hand		105,751	92,373
		105,751	92,373
Creditors: Amounts falling due within one year	4	13,053	16,098
Net (liabilities) / asset		92,698	76,275
Funds of the charity:			
Restricted funds		-	-
Unrestricted funds		92,698	76,275
Total funds		92,698	76,275

For the financial year ending 31 July 2025 the charity was entitled to exemption from audit or independent examination.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 23 April 2026 and signed on their behalf by:

....
Gemma Majella Landale
Trustee

Notes to the Financial Statements for the Year Ended 31 July 2025

1 Charity status

The charity is a charitable incorporated organisation (CIO)

The address of its registered office is:
Pinner Parish Church
Church Lane
Pinner
Middlesex HA5 3AA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

As a small charity, the charity is eligible for and has elected to apply for exemption.

Income and endowments

All income is recognised once the charity has entitlement to the income, when it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading those aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

2 Income

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2025 (£)	Total funds 2024 (£)
Donations, legacies, and grants					
Donations from individuals		10,682	-	10,682	6,040
Income from charitable trading activities					
Preschool fees receivable		16,463	-	16,463	11,107
Grants received					
Education grants from Harrow Council		109,978	-	109,978	83,751
Investment income					
Bank interest earned		343	-	343	384
		137,466		137,466	101,282

Notes to the Financial Statements for the Year Ended 31 July 2025 (continued)

3 Expenditure

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2025 (£)	Total funds 2024 (£)
Expenditure on:					
Charitable activities					
Insurance		1,093	-	1,093	1,094
Subcontractor costs		9,863	-	9,863	8,372
Other direct costs		7,996	-	7,996	7,104
Staff welfare and gifts		919	-	919	180
Wages costs		83,246	-	83,246	76,406
Total expenditure on charitable activities		103,117	-	103,117	93,156
			-		-
Governance costs					
Independent examiner's fees		1,116	-	1,116	1,080
Legal and professional		432	-	432	432
Total governance costs		1,548	-	1,548	1,512
Support costs					
Telephone and internet		72	-	72	72
General costs		50	-	50	93
Subscriptions		242	-	242	85
Rent		16,014	-	16,014	8,739
Total support costs		16,378	-	16,378	8,989
Total expenditure		121,043	-	121,043	103,657

4 Creditors: amounts falling due within one year

	2025 (£)	2024 (£)
Trade creditors	-	1,094
Employment taxes and social security	6,317	7,573
Accruals	6,736	7,431
	13,053	16,098

5 Transactions with trustees

No trustee received remuneration from the CIO in the current and prior year.

During the year a single trustee was reimbursed for expenses of £820 incurred on behalf of the CIO (2024: £274)

6 Staff and staff costs

The average monthly number of staff in the year was 8 (2024: 6).

There were no employees who received employee benefits of more than £60,000 in the current or prior year.

	2025 (£)	2024 (£)
Gross salaries	80,202	71,921
Employer national insurance	581	1,831
Employer pension costs	2,463	2,654
	83,246	76,406

PINNER PARISH PRESCHOOL

England & Wales - Charity number 1172929

Accounts

Charity registration number: 1172929

Pinner Parish Preschool

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements for the

Year Ending 31 July 2024

Pinner Parish Preschool

Annual Report and Financial Statements

Contents

Pinner Parish Preschool

Reference and Administrative Details

Trustees	Melinda Jayne Chukwuma Gemma Landale Sharmi Yesudoss
Legal form:	Charitable Incorporated Organisation (CIO)
Charity registration number	1172929
Principal Office	Pinner Parish Church Church Lane Pinner Middlesex HA5 3AA
Accountants	Shaya Grosskopf FCA 1g Accountants Chartered Accountants Churchill House 137-139 Brent Street London NW4 3QU

Pinner Parish Preschool ('the

CIO')

Trustees' Report

The trustees present the annual report together with the financial statements of the CIO for the year ended 31 July 2024.

Objects and aims

The CIO's objective is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups in Pinner and the surrounding area.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

The trust operates a preschool for the public benefit.

Structure, Governance and Management

The CIO is governed by its constitution dated 9 May 2017 which is its governing document. It is a Charitable Incorporated Organisation following the association type model.

Financial review

During the year the CIO recorded incoming resources of £101,282 (2023: £82,176). Expenses were £103,657 (2023 £73,934). Net deficit was therefore £2,375 (2023: Net surplus £78,650)

Pinner Parish Preschool

Trustees and officers

The trustees and officers serving during the year and since the year end were as set out in the Reference and Administrative Details on page 1. New trustees are periodically selected and invited by the board to serve based on the relevance of their experience and skills to the objectives of the CIO.

The accounts and annual report was approved by the trustees of the CIO on 15 November 2024 and was signed on its behalf by:

Gemma Majella Landale
Trustee

Pinner Parish Preschool

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011; They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 13 December 2024 and signed on its behalf by:

Gemma Majella Landale
Trustee

Pinner Parish Preschool
Registered Charity number: 1172929

Independent examiner's report on the accounts to the trustees of Pinner Parish Preschool for the year ending 31 July 2024

I report to the trustees on my examination of the accounts of the above charity ("the CIO") for the year ended 31 July 2024.

Responsibilities and basis of report

As the CIO'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 CIO'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 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

1g Accountants
....
Shaya Grosskopf FCA
1g Accountants
Chartered Accountants
71 Cheyne Walk
London
NW4 3QU

15 December 2024

Pinner Parish Preschool

Statement of Financial Activities (Including Income and Expenditure Account and Statement of Total Recognised Gains) for the year ending 31 July 2024

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2024 (£)	Total funds 2023 (£)
Income and Endowments from:					
Donations, legacies and grants		6,040	-	6,040	3,470
Income from charitable trading activities		11,107	-	11,107	9,343
Grants received		83,751	-	83,751	69,172
Investment Income		384	-	384	191
Total income		101,282	-	101,282	82,176
Expenditure on:					
Charitable activities		93,156	-	93,156	60,933
Governance		1,512	-	1,512	3,293
Other support costs		8,989	-	8,989	9,708
Total expenditure		103,657	-	103,657	73,934
Net (deficit) / surplus		(2,375)	-	(2,375)	8,242
Extraordinary Items					
Transfer of funds from Pinner Parish Preschool unincorporated trust charity		-	-	-	70,408
Net movement in funds		(2,375)	-	(2,375)	78,650
Reconciliation of funds					
Funds brought forwards		78,650	-	78,650	-
Total funds carried forward		76,275	-	76,275	78,650

All the charity's activities in the current year derive from continuing operations.

Included in the results for the prior year ending 31 July 2023 is an exceptional grant of £70,408 relating to the transfer of all the funds of the Pinner Parish Preschool unincorporated trust (registered charity 1031830) to the CIO pursuant to the transfer of the operations of the unincorporated trust to the CIO.

Balance Sheet as at 31 July 2024

	Note	2024 (£)	2023 (£)
Current assets			
Cash at bank and in hand		92,373	90,513
		92,373	90,513
Creditors: Amounts falling due within one year	4	16,098	11,863
Net (liabilities) / asset		76,275	78,650
Funds of the charity:			
Restricted funds		-	-
Unrestricted funds		76,275	78,650
Total funds		76,275	78,650

For the financial year ending 31 July 2024 the charity was entitled to exemption from audit or independent examination.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 13 were approved by the trustees, and authorised for issue on 13 December 2024 and signed on their behalf by:

....
Gemma Majella Landale
Trustee

Notes to the Financial Statements for the Year Ended 31 July 2024

1 Charity status

The charity is a charitable incorporated organisation (CIO)

The address of its registered office is:
Pinner Parish Church
Church Lane
Pinner
Middlesex HA5 3AA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

As a small charity, the charity is eligible for and has elected to apply for exemption.

Income and endowments

All income is recognised once the charity has entitlement to the income, when it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading those aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is *restricted to that area or purpose.*

Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

2 Income

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2024 (£)	Total funds 2023 (£)
Donations, legacies, and grants					
Donations from individuals		6,040	-	6,040	3,470
Income from charitable trading activities					
Preschool fees receivable		11,107	-	11,107	9,343
Grants received					
Education grants from Harrow Council		83,751	-	83,751	69,172
Investment income					
Bank interest earned		384	-	384	191
		101,282		101,282	82,176

Notes to the Financial Statements for the Year Ended 31 July 2024 (continued)

3 Expenditure

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2024 (£)	Total funds 2023 (£)
Expenditure on:					
Charitable activities					
Insurance		1,094	-	1,094	871
Subcontractor costs		8,372	-	8,372	3,497
Other direct costs		7,104	-	7,104	5,916
Staff welfare and gifts		180	-	180	260
Wages costs		76,406	-	76,406	50,389
Total expenditure on charitable activities		93,156	-	93,156	60,933
			-		-
Governance costs					
Independent examiner's fees		1,080	-	1,080	2,280
Legal and professional		432	-	432	1,013
Total governance costs		1,512	-	1,512	3,293
Support costs					
Telephone and internet		72	-	72	30
General costs		93	-	93	371
Subscriptions		85	-	85	85
Rent		8,739	-	8,739	9,222
Total support costs		8,989	-	8,989	9,708
Total expenditure		103,657	-	103,657	73,934

4 Creditors: amounts falling due within one year

	2024 (£)	2023 (£)
Trade creditors	1,094	-
Employment taxes and social security	7,573	5,839
Accruals	7,431	6,024
	16,098	11,863

5 Transactions with trustees

No trustee received remuneration from the CIO in the current and prior year.

During the year a single trustee was reimbursed for expenses of £274 incurred on behalf of the CIO (2023: £275)

6 Staff and staff costs

The average monthly number of staff in the year was 6 (2023: 6).

There were no employees who received employee benefits of more than £60,000 in the current or prior year.

	2024 (£)	2023 (£)
Gross salaries	71,921	48,327
Employer national insurance	1,831	871
Employer pension costs	2,654	1,191
	76,406	50,389

PINNER PARISH PRESCHOOL

England & Wales - Charity number 1172929

Accounts

Charity registration number: 1172929

Pinner Parish Preschool

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements for the

Year Ending 31 July 2023

Pinner Parish Preschool

Annual Report and Financial Statements

Contents

Pinner Parish Preschool

Reference and Administrative Details

Trustees	Lucia Ahmed Gemma Landale Sharmi Yesudoss
Legal form:	Charitable Incorporated Organisation (CIO)
Charity registration number	1172929
Principal Office	Pinner Parish Church Church Lane Pinner Middlesex HA5 3AA
Accountants	Shaya Grosskopf ACA 1g Accountants Chartered Accountants 71 Cheyne Walk London NW4 3QU

Pinner Parish Preschool ('the

CIO')

Trustees' Report

The trustees present the annual report together with the financial statements of the CIO for the year ended 31 July 2023.

Objects and aims

The CIO's objective is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups in the Pinner and surrounding area.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

On 1 November 2022, the CIO took over the operation of the preschool, including staff, assets and liabilities of the unincorporated charitable trust also called Pinner Parish Preschool ("the Trust"), with registration number 1031830. The transferred net assets of £70,408 have been accounted for as a grant from the Trust to the CIO in the CIO's accounts. Up until that point, the CIO was dormant. The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales

Structure, Governance and Management

The CIO is governed by its constitution dated 9 May 2017 which is its governing document. It is a Charitable Incorporated Organisation following the association type model.

Financial review

During the year the CIO recorded incoming resources of £152,393 (2022: £0) including a one off grant of £70,408 from the Trust. Expenses were £68,799. Net surplus was therefore £83,594 (2022: £0)

Pinner Parish Preschool

Trustees and officers

The trustees and officers serving during the year and since the year end were asset out in the Reference and Administrative Details on page 1. New trustees are periodically selected and invited by the board to serve based on the relevance of their experience and skills to the objectives of the CIO.

The accounts and annual report was approved by the trustees of the CIO on 15 November 2023 and were signed on its behalf by:

Gemma Majella Landale
Trustee

Pinner Parish Preschool

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011; They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 15 November 2023. and signed on its behalf by:

Gemma Majella Landale
Trustee

Pinner Parish Preschool
Registered Charity number: 1172929

Independent examiner's report on the accounts to the trustees of Pinner Parish Preschool for the year ending 31 July 2023

I report to the trustees on my examination of the accounts of the above charity ("the CIO") for the year ended 31 July 2023

Responsibilities and basis of report

As the CIO'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 CIO'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 have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

1g Accountants
....
Shaya Grosskopf FCA
1g Accountants
Chartered Accountants
71 Cheyne Walk
London
NW4 3QU

15 November 2023

Pinner Parish Preschool

Statement of Financial Activities (Including Income and Expenditure Account and Statement of Total Recognised Gains) for the year ending 31 July 2023

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2023 (£)	Total funds 2022 (£)
Income and Endowments from:					
Donations, legacies and grants		3,470	-	3,470	-
Income from charitable trading activities		9,343	-	9,343	-
Grants received		69,172	-	69,172	-
Investment Income		191	-	191	-
Total income		82,176	-	82,176	-
Expenditure on:					
Charitable activities		60,933	-	60,933	-
Governance		3,293	-	3,293	-
Other support costs		9,708	-	9,708	-
Total expenditure		73,934	-	73,934	-
Net income		8,242	-	8,242	-
Extraordinary Items					
Transfer of funds from Pinner Parish Preschool unincorporated trust charity		70,408	-	70,408	
Net movement in funds		78,650	-	78,650	-
Reconciliation of funds					
Funds brought forwards		-	-	-	-
Total funds carried forward		78,650	-	78,650	-

All of the charity's activities in the current year derive from continuing operations.

Included in the above results is an exceptional grant of £70,408 relating to the transfer of all the funds of the Pinner Parish Preschool unincorporated trust (registered charity 1031830) to the CIO pursuant to the transfer of the operations of the unincorporated trust to the CIO.

Balance Sheet as at 31 July 2023

	Note	2023 (£)	2022 (£)
Current assets			
Cash at bank and in hand		90,513	-
		90,513	-
Creditors: Amounts falling due within one year	4	11,863	-
Net (liabilities) / asset		78,650	-
Funds of the charity:			
Restricted funds		-	-
Unrestricted funds		78,650	-
Total funds		78,650	-

For the financial year ending 31 July 2023 the charity was entitled to exemption from audit or independent examination.

Trustees responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 13 were approved by the trustees, and authorised for issue on 15 November 2023 and signed on their behalf by:

Gemma Landale
....
Gemma Majella Landale
Trustee

Notes to the Financial Statements for the Year Ended 31 July 2023

1 Charity status

The charity is a charitable incorporated organisation (CIO)

The address of its registered office is:
Pinner Parish Church
Church Lane
Pinner
Middlesex HA5 3AA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

As a small charity, the charity is eligible for and has elected to apply for

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

Grants receivable
Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is *restricted to that area or purpose.*

Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

2 Income

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2023 (£)	Total funds 2022 (£)
Donations, legacies, and grants					
Donations from individuals		3,470	-	3,470	
Income from charitable trading activities					
Preschool fees receivable		9,343	-	9,343	-
Grants received					
Education grants from Harrow Council		69,172	-	69,172	-
Investment income					
Bank interest earned		191	-	191	-
		82,176		82,176	

Notes to the Financial Statements for the Year Ended 31 July 2023 (continued)

3 Expenditure

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2023 (£)	Total funds 2022 (£)
Expenditure on:					
Charitable activities					
Insurance		871	-	871	-
Subcontractor costs		3,497	-	3,497	-
Other direct costs		5,916	-	5,916	-
Staff welfare and gifts		260	-	260	-
Wages costs		50,389	-	50,389	-
Total expenditure on charitable activities		60,673	-	60,673	
			-		-
Governance costs					
Independent examiner's fees		2,280	-	2,280	-
Legal and professional		1,013	-	1,013	-
Total governance costs		3,293	-	3,293	-
Support costs					
Telephone and internet		30	-	30	-
General costs		371	-	371	-
Subscriptions		85	-	85	-
Rent		9,222	-	9,222	-
Total support costs		9,708	-	9,708	-
Total expenditure		73,934	-	73,934	-

5 Creditors: amounts falling due within one year

	2023 (£)	2022 (£)
Employment taxes and social security	5,839	-
Accruals	6,024	-
	11,863	-

6 Transactions with trustees

No trustee received remuneration from the CIO in the current and prior year.

During the year a single trustee was reimbursed for expenses of £275 incurred on behalf of the CIO (2022: nil)

7 Staff and staff costs

The average monthly number of staff since the commencement of operations on 1 November 2023 was 6.

The average monthly number of staff in the year was 5 (2022: 0).

There were no employees who received employee benefits of more than £60,000 in the current or prior year.

	2023 (£)	2022 (£)
Gross salaries	48,327	-
Employer national insurance	871	-
Employer pension costs	1,191	-
	50,389	-

PINNER PARISH PRESCHOOL

England & Wales - Charity number 1172929

Accounts

Charity registration number: 1172929

Pinner Parish Preschool

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements for the

Year Ending 31 July 2022

Pinner Parish Preschool

Annual Report and Financial Statements

Contents

Pinner Parish Preschool

Reference and Administrative Details

Trustees	Lucia Ahmed Gemma Landale Salimah Pervaiz Panjwani (appointed 12/09/2022)
Trustees	1172929
Principal Office	Pinner Parish Church Church Lane Pinner Middlesex HA5 3AA
Accountants	Shaya Grosskopf ACA 1g Accountants Chartered Accountants 71 Cheyne Walk London NW4 3QU

Pinner Parish Preschool

Trustees' Report

The trustees present the annual report together with the financial statements of the charitable company for the year ended 31 July 2022.

Objects and aims

The charity's objective is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups in the Pinner and surrounding area.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. It was the intention of the trustees who served during the year to maintain the charity until a convenient point in time, at which point it would take over the charitable activities of the Charitable Trust of the same name (registered charity number 1031830).

Structure, Governance and Management

The charity is controlled by its constitution dated 9 May 2017 which is its governing document. It is a Charitable Incorporated Organisation

Financial review

During the year the company was dormant with no funds, income or expenditure. It was the intention of the trustees who served during the year to maintain the charity until a convenient point in time, at which point it would take over the charitable activities of the Charitable Trust of the same name (registered charity number 1031830). Until such a time the trustees did not set a minimum level of reserves.

Trustees and officers

The trustees and officers serving during the year and since the year end were asset out in the Reference and Administrative Details on page 1.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustees are selected on the relevance of their experience and skills to the objectives of the Charity.

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 2 November 2022 and signed on its behalf by:

Gemma Majella Landale
Trustee

Pinner Parish Preschool

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011; They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 2 November 2022. and signed on its behalf by:

Gemma Majella Landale
Trustee

Pinner Parish Preschool

Statement of Financial Activities (Including Income and Expenditure Account and Statement of Total Recognised Gains) for the year ending 31 July 2022

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2022 (£)	Total funds 2021 (£)
Income and Endowments from:					
Grants		-	-	-	-
Total income		-	-	-	-
Expenditure on:					
Charitable activities		-	-	-	-
Raising funds		-	-	-	-
Governance		-	-	-	-
Other support costs		-	-	-	-
Total expenditure		-	-	-	-
Net income / (expenditure)		-	-	-	-
Net movement in funds		-	-	-	-
Reconciliation of funds					
Total funds carried forward		-	-	-	-

All of the charity's activities derive from continuing operations during the above two periods.

Pinner Parish Preschool

Balance Sheet as at 31 July 2022

	Note	2022 (£)	2021 (£)
Current assets			
Debtors	4	-	-
Cash at bank and in hand		-	-
		-	-
Creditors: Amounts falling due within one year	5	-	-
Net (liabilities) / asset		-	-
Funds of the charity:			
Restricted funds		-	-
Unrestricted funds		-	-
Total funds		-	-

For the financial year ending 31 July 2022 the charity was entitled to exemption from audit or independent examination.

Trustees responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 12 were approved by the trustees, and authorised for issue on 2 November 2022 and signed on their behalf by:

Gemma Majella Landale
Trustee

Notes to the Financial Statements for the Year Ended 31 July 2022

1 Charity status

The charity is limited by guarantee

The address of its registered office is:
Pinner Parish Church
Church Lane
Pinner
Middlesex HA5 3AA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Notes to the Financial Statements for the Year Ended 31 July 2022 (continued)

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Notes to the Financial Statements for the Year Ended 31 July 2022 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the year and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the year in which they arise.

Notes to the Financial Statements for the Year Ended 31 July 2022 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is *restricted to that area or purpose.*

Notes to the Financial Statements for the Year Ended 31 July 2022 (continued)

3 Expenditure

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2022 (£)	Total funds 2021 (£)
Expenditure on:					
Charitable activities					
Insurance		-	-	-	-
Subcontractor costs		-	-	-	-
Other direct costs		-	-	-	-
Wages		-	-	-	-
Total expenditure on charitable activities		-	-	-	-
Cost of raising funds					
Entertaining		-	-	-	-
Printing		-	-	-	-
Total expenditure on raising funds		-	-	-	-
Governance costs					
Independent examiner's fees		-	-	-	-
Total governance costs		-	-	-	-
Support costs					
Website maintenance		-	-	-	-
Foreign exchange losses		-	-	-	-
Travel		-	-	-	-
Telephone and internet		-	-	-	-
Legal and professional		-	-	-	-
Subscriptions		-	-	-	-
Bank charges		-	-	-	-
Total support costs		-	-	-	-
Total expenditure		-	-	-	-

Notes to the Financial Statements for the Year Ended 31 July 2022 (continued)

4 Debtors

	2022 (£)	2021 (£)
Trade debtors	-	-
Total debtors	-	-

5 Creditors: amounts falling due within one year

	2022 (£)	2021 (£)
Trade creditors	-	-
Accruals	-	-
Deferred income	-	-
Total creditors falling due within one year	-	-

Accounts

Charity registration number: 1172929

Pinner Parish Preschool

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements for the

Year Ending 31 July 2021

Pinner Parish Preschool

Annual Report and Financial Statements

Contents

Pinner Parish Preschool

Reference and Administrative Details

Trustees	Louise Karoline Claire Rogers (resigned 31/01/2021) Lucia Ahmed Ivelina Ivanova (resigned 22/07/2021) Garima Srivastava (resigned 22/07/2021) Gemma Landale (appointed 22/07/2021) Salimah Pervaiz Panjwani (appointed 12/09/2022)
Trustees	1172929
Principal Office	Pinner Parish Church Church Lane Pinner Middlesex HA5 3AA
Accountants	Shaya Grosskopf ACA 1g Accountants Chartered Accountants 71 Cheyne Walk London NW4 3QU

Pinner Parish Preschool

Trustees' Report

The trustees present the annual report together with the financial statements of the charitable company for the year ended 31 July 2021.

Objects and aims

The charity's objective is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups in the Pinner and surrounding area.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. It was the intention of the trustees who served during the year to maintain the charity until a convenient point in time, at which point it would take over the charitable activities of the Charitable Trust of the same name (registered charity number 1031830).

Structure, Governance and Management

The charity is controlled by its constitution dated 9 May 2017 which is its governing document. It is a Charitable Incorporated Organisation

Financial review

During the year the company was dormant with no funds, income or expenditure. It was the intention of the trustees who served during the year to maintain the charity until a convenient point in time, at which point it would take over the charitable activities of the Charitable Trust of the same name (registered charity number 1031830). Until such a time the trustees did not set a minimum level of reserves.

Trustees and officers

The trustees and officers serving during the year and since the year end were asset out in the Reference and Administrative Details on page 1.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustees are selected on the relevance of their experience and skills to the objectives of the Charity.

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 2 November 2022 and signed on its behalf by:

Gemma Majella Landale
Trustee

Pinner Parish Preschool

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011; They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 2 November 2022. and signed on its behalf by:

....

Gemma Majella Landale
Trustee

Pinner Parish Preschool

Statement of Financial Activities (Including Income and Expenditure Account and Statement of Total Recognised Gains) for the year ending 31 July 2021

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2021 (£)	Total funds 2020 (£)
Income and Endowments from:					
Grants		-	-	-	-
Total income		-	-	-	-
Expenditure on:					
Charitable activities		-	-	-	-
Raising funds		-	-	-	-
Governance		-	-	-	-
Other support costs		-	-	-	-
Total expenditure		-	-	-	-
Net income / (expenditure)		-	-	-	-
Net movement in funds		-	-	-	-
Reconciliation of funds					
Total funds carried forward		-	-	-	-

All of the charity's activities derive from continuing operations during the above two periods.

Balance Sheet as at 31 July 2021

	Note	2021 (£)	2020 (£)
Current assets			
Debtors	4	-	-
Cash at bank and in hand		-	-
		-	-
Creditors: Amounts falling due within one year	5	-	-
Net (liabilities) / asset		-	-
Funds of the charity:			
Restricted funds		-	-
Unrestricted funds		-	-
Total funds		-	-

For the financial year ending 31 July 2021 the charity was entitled to exemption from audit.

Trustees responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 12 were approved by the trustees, and authorised for issue on 2 November 2022 and signed on their behalf by:

Gemma Majella Landale
Trustee

Notes to the Financial Statements for the Year Ended 31 July 2021

1 Charity status

The charity is limited by guarantee

The address of its registered office is:
Pinner Parish Church
Church Lane
Pinner
Middlesex HA5 3AA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Notes to the Financial Statements for the Year Ended 31 July 2021 (continued)

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Notes to the Financial Statements for the Year Ended 31 July 2021 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the year and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the year in which they arise.

Notes to the Financial Statements for the Year Ended 31 July 2021 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is *restricted to that area or purpose.*

Notes to the Financial Statements for the Year Ended 31 July 2021 (continued)

3 Expenditure

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2021 (£)	Total funds 2020 (£)
Expenditure on:					
Charitable activities					
Insurance		-	-	-	-
Subcontractor costs		-	-	-	-
Other direct costs		-	-	-	-
Wages		-	-	-	-
Total expenditure on charitable activities		-	-	-	-
Cost of raising funds					
Entertaining		-	-	-	-
Printing		-	-	-	-
Total expenditure on raising funds		-	-	-	-
Governance costs					
Independent examiner's fees		-	-	-	-
Total governance costs		-	-	-	-
Support costs					
Website maintenance		-	-	-	-
Foreign exchange losses		-	-	-	-
Travel		-	-	-	-
Telephone and internet		-	-	-	-
Legal and professional		-	-	-	-
Subscriptions		-	-	-	-
Bank charges		-	-	-	-
Total support costs		-	-	-	-
Total expenditure		-	-	-	-

Notes to the Financial Statements for the Year Ended 31 July 2021 (continued)

4 **Debtors**

	2021 (£)	2020 (£)
Trade debtors	-	-
Total debtors	-	-

5 **Creditors: amounts falling due within one year**

	2021 (£)	2020 (£)
Trade creditors	-	-
Accruals	-	-
Deferred income	-	-
Total creditors falling due within one year	-	-

PINNER PARISH PRESCHOOL

England & Wales - Charity number 1172929

Accounts

Charity registration number: 1172929

Pinner Parish Preschool

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements for the

Year Ending 31 July 2020

Pinner Parish Preschool

Annual Report and Financial Statements

Contents

Pinner Parish Preschool

Reference and Administrative Details

Trustees	Louise Karoline Claire Rogers (appointed 28/11/2018 and resigned 31/01/2021) Lucia Ahmed (appointed 28/11/2018) Vithanage Gayani Samaratunga (appointed 28/11/2018 and resigned 20/09/2019) Ivelina Ivanova (appointed 28/11/2018 and resigned 22/07/2021) Garima Srivastava (appointed 20/07/2019 and resigned 22/07/2021) Gemma Majella Landale (appointed 22 /07/2021)
Trustees	1172929
Principal Office	Pinner Parish Church Church Lane Pinner Middlesex HA5 3AA
Accountants	Shaya Grosskopf ACA 1g Accountants Chartered Accountants 71 Cheyne Walk London NW4 3QU

Pinner Parish Preschool

Trustees' Report

The trustees present the annual report together with the financial statements of the charitable company for the year ended 31 July 2020.

Objects and aims

The charity's objective is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups in the Pinner and surrounding area.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives and activities

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. It was the intention of the trustees who served during the year to maintain the charity until a convenient point in time, at which point it would take over the charitable activities of the Charitable Trust of the same name (registered charity number 1031830).

Structure, Governance and Management

The charity is controlled by its constitution dated 9 May 2017 which is its governing document. It is a Charitable Incorporated Organisation

Financial review

During the year the company was dormant with no funds, income or expenditure. It was the intention of the trustees who served during the year to maintain the charity until a convenient point in time, at which point it would take over the charitable activities of the Charitable Trust of the same name (registered charity number 1031830). Until such a time the trustees did not set a minimum level of reserves.

Trustees and officers

The trustees and officers serving during the year and since the year end were asset out in the Reference and Administrative Details on page 1.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustees are selected on the relevance of their experience and skills to the objectives of the Charity.

Pinner Parish Preschool

Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 2 November 2022 and signed on its behalf by:

Gemma Majella Landale
Trustee

Pinner Parish Preschool

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011; They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 2 November 2022 and signed on its behalf by:

....

Gemma Majella Landale
Trustee

Pinner Parish Preschool

Statement of Financial Activities (Including Income and Expenditure Account and Statement of Total Recognised Gains) for the year ending 31 July 2020

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2020 (£)	Total funds 2019 (£)
Income and Endowments from:					
Grants		-	-	-	-
Total income		-	-	-	-
Expenditure on:					
Charitable activities		-	-	-	-
Raising funds		-	-	-	-
Governance		-	-	-	-
Other support costs		-	-	-	-
Total expenditure		-	-	-	-
Net income / (expenditure)		-	-	-	-
Net movement in funds		-	-	-	-
Reconciliation of funds					
Total funds carried forward		-	-	-	-

All of the charity's activities derive from continuing operations during the above two periods.

Pinner Parish Preschool

Balance Sheet as at 31 July 2020

	Note	2020 (£)	2019 (£)
Current assets			
Debtors	4	-	-
Cash at bank and in hand		-	-
		-	-
Creditors: Amounts falling due within one year	5	-	-
Net (liabilities) / asset		-	-
Funds of the charity:			
Restricted funds		-	-
Unrestricted funds		-	-
Total funds		-	-

For the financial year ending 31 July 2020 the charity was entitled to exemption from audit and from independent examination.

Trustees responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 12 were approved by the trustees, and authorised for issue on 2 November 2022 and signed on their behalf by:

Gemma Majella Landale
Trustee

Notes to the Financial Statements for the Year Ended 31 July 2020

1 Charity status

The charity is limited by guarantee

The address of its registered office is:
Pinner Parish Church
Church Lane
Pinner
Middlesex HA5 3AA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Notes to the Financial Statements for the Year Ended 31 July 2020 (continued)

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Notes to the Financial Statements for the Year Ended 31 July 2020 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the year and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the year in which they arise.

Notes to the Financial Statements for the Year Ended 31 July 2020 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is *restricted to that area or purpose.*

Notes to the Financial Statements for the Year Ended 31 July 2020 (continued)

3 Expenditure

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds 2020 (£)	Total funds 2019 (£)
Expenditure on:					
Charitable activities					
Insurance		-	-	-	-
Subcontractor costs		-	-	-	-
Other direct costs		-	-	-	-
Wages		-	-	-	-
Total expenditure on charitable activities		-	-	-	-
Cost of raising funds					
Entertaining		-	-	-	-
Printing		-	-	-	-
Total expenditure on raising funds		-	-	-	-
Governance costs					
Independent examiner's fees		-	-	-	-
Total governance costs		-	-	-	-
Support costs					
Website maintenance		-	-	-	-
Foreign exchange losses		-	-	-	-
Travel		-	-	-	-
Telephone and internet		-	-	-	-
Legal and professional		-	-	-	-
Subscriptions		-	-	-	-
Bank charges		-	-	-	-
Total support costs		-	-	-	-
Total expenditure		-	-	-	-

Notes to the Financial Statements for the Year Ended 31 July 2020 (continued)

4 **Debtors**

	2020 (£)	2019 (£)
Trade debtors	-	-
Total debtors	-	-

5 **Creditors: amounts falling due within one year**

	2020 (£)	2019 (£)
Trade creditors	-	-
Accruals	-	-
Deferred income	-	-
Total creditors falling due within one year	-	-